

**Reference No:** E109/26/79;      **Date:** 21/02/79

**Circular 3/1979:- Payment of children's allowances where the recipient retires or dies**

A Chara

I am directed by the Minister for the Public Service to say that cases have come to light which indicate a need to clarify the arrangements which are meant to ensure, in certain circumstances, the continuation of the payment of civil service children's allowances where officers entitled to them retire or die.

2. The position in relation to the payment of these allowances in the event of retirement or death is, therefore, fully set out below.

**Eligibility**

3. Where an officer retires from the service with an immediate pension or gratuity in respect of his service in the civil service under the Superannuation Acts or under the Non-Contributory Pension Scheme for non-established State employees, any children's allowances being paid to him at the date of retirement may continue to be paid after retirement. On the death of such an officer after retirement, or on the death of an officer in service, any children's allowances which were actually being paid at the date of death may be paid to the mother or guardian of the child or children.

4. It should be noted that, for instance, officers who retire with a marriage gratuity or with entitlement to a preserved pension or lump-sum (paragraph 12 of Circular 46/75) do not come within the scope of paragraph 3.

5. Effectively paragraph 3 refers only to officers who (i) retire on grounds of ill-health or by reason of their having reached the normal retiring age and who receive an immediate pension or gratuity, or (ii) die after such retirement or while in service.

6. Paragraphs 3-5 apply to reinstated widows who are being paid children's allowances solely because they are reinstated. If, however, a widow is entitled to children's allowances by reference to her late husband's employment, payment of these allowances would, subject to the usual rules about entitlement, not be affected by the provisions of paragraph 4.

**Notification to the paying agent**

7. Allowances payable in respect of the children of a deceased officer or of an officer who has retired are charged to the Vote for Superannuation and Retired Allowances. Departments must pass the necessary information about the allowances to the Paymaster General's (PMG's) Office when the charge in respect of them is being transferred to that vote. Subject to the provisions of paragraphs 3, 4 and 5, the position in relation to responsibility for notifying the PMG's Office about the payment of these children's allowances is as follows:

**Where the officer retires or dies in service**

\* If an immediate pension is payable (either to the officer himself or to his widow or in respect of his children) and the pension is calculated by his own Department, that Department should ensure that the notification to the PMG's Office in relation to the pension also covers payment of children's allowances as appropriate. (The relevant form E Gen 25 is being revised accordingly and a form covering widows' pensions is being prepared.)

\* If such a pension is payable and is calculated by this Department the onus of notifying the PMG's Office in relation to children's allowances will remain with the officer's own Department. Notifications of awards issuing from this Department in those circumstances will, however, remind Departments of their responsibility in relation to children's allowances.

\* If a gratuity only is payable (because, for example, of shortness of service or the fact that the officer had opted out of the widows' and children's pension scheme) the officer's Department will be responsible for notifying the PMG's Office about continuation of children's allowances. If the gratuity is calculated by this Department it will remind Departments of their responsibility regarding children's allowances.

Where an officer dies after retirement

\* If a pension is payable to the widow, or in respect of orphaned children, it will be calculated by this Department which will advise the PMG's Office. The notification will alert that Office to the possibility that any children's allowances payable to the pensioner may now be payable to the person receiving the new pension. The continuation of payment of the children's allowances will be a matter for the PMG's Office.

\* If the retired person was in receipt of a pension but no pension is payable to his widow or in respect of his children, the payment of children's allowances will be a matter solely for the PMG's Office.

\* If the retired person was not in receipt of a pension, the continuation of children's allowances will remain a matter for the PMG's Office.

Avoidance of double payment in the case of certain widows

8 Departments should take steps to ensure the avoidance of double payment, in the following circumstances, to widows who are being paid children's allowances by the PMG's Office on the basis of their late husband's service

\* where the widow is employed in the civil service and the question of children's allowances in respect of that employment arises

\* where on leaving the service after a period of such employment the widow is entitled to an immediate pension and gratuity in her own right.

On the reinstatement of any widow to an established position in the civil service arrangements should be made where appropriate for the payment, from the employing Department's vote in conjunction with her salary, of children's allowances being paid to her by the PMG's Office before her reinstatement; the PMG's Office should be notified to discontinue such allowances from a specific date i.e. the date from which payment by the employing Department commenced.

9. Departments should ensure that they fulfil their responsibilities in relation to these children's allowances. The general regulations governing entitlement to and payment of the allowances, of course, continue to apply. Departments are asked to check that in all cases of retirement/death in recent years the PMG's Office was notified regarding payment of children's allowances, where appropriate.

Posts and Telegraphs

10. Payment of pensions and gratuities to, or in respect of, former officers of the Department of Posts and Telegraphs are not made by the PMG's Office but by that Department. Accordingly, the

detailed instructions in paragraphs 7 and 8 do not apply to the Department of Posts and Telegraphs. That Department will, however, make its own arrangements to ensure continuation of children's allowances (and avoidance of double payment) in cases involving its staff.

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S Mac Gamhna