

F 7/20/02

September 2005

Circular 29/05 – Treatment of Superannuation Payments

A Dhuine Uasail

1. I am directed by the Minister for Finance to refer to Circular 32/95 regarding treatment of payments in Department/Offices.
2. Paragraph 2 (b) of Circular 32/95 provides that superannuation payments should be recognised when encashment has occurred. Following a review it has been decided that payments in such cases should be recognised when the payment instrument has been drawn. This treatment is the current practice in the (five) Departments involved.
3. No other provision of Circular 32/95 is affected by this Circular.

Mise, le meas
Noel T. O’Gorman
Second Secretary General

TO/ ALL DEPARTMENTS ETC.