

F7/7/92

31st October 1995

Circular 29/95: Revised Vote Accounting Arrangements regarding Payments to Retired Civil Servants re-employed/re-engaged by Departments/Offices

A Dhuine Uasail

I am directed by the Minister for Finance to refer to the arrangements for recording, for the information of the Committee of Public Accounts, payments made to retired civil servants who are re-employed/re-engaged and remunerated from voted moneys and to state that details of such payments should in future be given in the Appropriation Account of the Vote on which the expenditure is borne. Accordingly, for 1995 and subsequent Appropriation Accounts the following arrangements will apply:-

1. Details of payments made to retired civil servants in receipt of civil service pensions who are re-employed/re-engaged should be provided as a note to the Salaries, Wages and Allowances subhead in the Appropriation Account of the employing Department (subject to the £5,000 threshold for items to be included in Notes to the accounts (paragraph 3 (iv) of Circular 18/92)).
2. A note will be provided in the Appropriation Account of the Vote for Superannuation and Retired Allowances on any waiver, under section 1 (2) of the Pensions (Abatement) Act 1965, of abatement of pension which was effective in the year in question in relation to such re-employment/re-engagement. A similar note will be provided where a fee has been calculated in a manner which does not take account of the abatement principle.
3. Similar provisions will apply to consultancy arrangements involving the provision of a service by retired civil servants in receipt of civil service pensions.

Mise le Meas

Jim Fitzgerald
Assistant Secretary

TO/
All Accounting Officers