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Chapter 1. INTRODUCTION

The Freedom of Information Act ("the FOI Act") 1997, established three new statutory rights:

- a legal right for each person to access information held by public bodies;
- a legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading, and;
- a legal right to obtain reasons for decisions affecting oneself.

The Act asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals. The FOI (Amendment) Act 2003 came into effect on 11 April 2003. This Act introduced a number of important amendments to the 1997 Act notably in relation to Section 19 (Government Records), Section 20 (Deliberations of Public Bodies), Section 24 (Security, Defence and International Relations) and Section 47 (Fees).

The Act allows public access to information held by this Department which is NOT routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits.

This reference book has been prepared and published in accordance with Section 16 of the Act. **Section 16** of the FOI Act requires the Department to publish a manual containing

"the rules, procedures, practices, guidelines and interpretations ---- and an index of any precedents kept ----- for the purposes of decisions --- under --- any enactment or scheme administered" by the Department "with respect to rights, privileges,
Chapter 1 - Introduction

benefits, obligations, penalties or other sanctions to which members of the public are or may be entitled or subject under the enactment or scheme" together with "information in relation to the manner or intended manner of administration of any such enactment or scheme."

This reference book contains the rules, practices and procedures followed by this Department in making certain decisions that affect the rights, privileges and benefits of members of the public, so that citizens can make an informed judgement as to whether their entitlements have been accorded to them in full. Where rules have already been published, this publication indicates where and how they can be accessed. Copies of this publication are available for inspection at the Reception Desks in the Department - see Appendix A for a list of the addresses of our offices. It may also be accessed on the internet at http://www.finance.gov.ie.

A guide to the records and functions of the Department has been published separately (Department of Finance - Guide to the functions and records of the Department - Freedom of Information Act 1997 and 2003 - Section 15 Reference Book - third edition - April 2004.) Its purpose is to facilitate access to official information held by this Department, by outlining the structure and functions of the Department; details of the services we provide and how they may be availed of; information on the classes of records we hold and information on how to make a request to the Department under the Freedom of Information Act 1997 and 2003. Copies of this publication are available for inspection at our offices and on the internet, or from the Departmental Freedom of Information Unit, Department of Finance, Upper Merrion Street, Dublin 2.

Telephone: (01) 604 5536

Telephone: (01) 604 5542

LoCall: 1890 661010, extension 5536.
Chapter 2. ACCOUNTS AND SALARIES SECTIONS OF THE DEPARTMENT

Accounts Section

Introduction
The Accounts Section is responsible for the processing of payments to individuals and companies on behalf of the Department of Finance, the President's Establishment, the Office of the Ombudsman, the Secret Service Vote and the Superannuation Vote. The Accounts Section also prepares the Appropriation Accounts for the Department, the President’s Establishment, the Secret Service Vote, the Superannuation Vote and the Remuneration Vote (when there is such).

Rules and Procedures

The rules and procedures under which Accounts Section operates are:

• **Public Financial Procedures** - available from the Government Publications Sales Office, Molesworth Street, Dublin 2 or through any bookseller and at http://www.gov.ie/govacc

• **Travel and subsistence circulars** - which are contained in the Personnel Code which is available for inspection in Personnel Units of government departments and offices (see section E.23. of chapter 4 for further information on the Personnel Code);

• **The Prompt Payment of Accounts Act 1997** - which is available from the Government Publications Sales Office, Molesworth Street, Dublin 2;
and, in relation to the annual Appropriation Accounts

- The **Comptroller and Auditor General (Amendment) Act 1993**, which is also available from the Government Publications Sales Office, Molesworth Street, Dublin 2;

and the following circulars developing the format of the Accounts:-

- **Department of Finance Circular 18/92 of 21 September 1992**
- **Department of Finance Circular 1/95 of 9 January 1995**
- **Department of Finance Circular letter of 23 February 1995**
- **Department of Finance Circular 1/96 of 19 January 1996 and**
- **Department of Finance Circular 19/96 of 1 October 1996.**

Copies of the circulars are available from the Personnel Units of Government departments and offices.

**Salaries Section**

**Introduction**

The Salaries Section is responsible for processing payrolls on behalf of the Department of Finance, the President’s Establishment, the Office of the Attorney General, the Office of the Director of Public Prosecutions, the Chief State Solicitor’s Office, the Office of the Ombudsman, the State Laboratory, the Houses of the Oireachtas, the Department of the Taoiseach, the Judiciary and the Civil Service and Local Appointments Commission.
Chapter 2 - Accounts and Salaries Sections of the Department

Rules and Procedures
The rules and procedures under which **Salaries Section** operates are the various personnel and pay circulars issued from time to time by the Department of Finance. Salaries and allowances are paid on foot of instructions from Personnel Sections of the Department and other offices mentioned above.
Chapter 3. CMOD - CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT

Introduction

The Centre for Management and Organisation Development (CMOD) is part of the Organisation, Management and Training Division of the Department of Finance.

CMOD has the task of providing a co-ordinated approach to the delivery of advisory and support services for Departments and Offices in the areas of staff development and management, information technology and organisation systems development.

A number of CMOD areas are of relevance to Section 16 of the FOI Act -

(i) Gaeleagras;
(ii) Civil Service Language Centre
(iii) Training courses run by Civil Service Training and Development Centre;
(iv) INPUT and
(v) Information Technology (IT).

(i) Gaeleagras

(a) Gaeltacht Scholarships

Following the issue and circulation of the annual circular announcing details of courses and scholarships for the forthcoming year e.g. Ciorclán 1/2004 : “Cúrsaí agus Scoláireachtaí Gaeltachta 2004”, application forms are then distributed by Gaeleagras to the various Departments and Offices throughout the Civil and Public Service.
Interviews are conducted by Gaeleagras staff or by full-time teachers employed by Gaeleagras. The names of all successful applicants are forwarded to the parent Department who then adjudge whether or not the candidate in question can be released for the requested period - the onus being placed on the Department to forward their nominees for the course.

Criteria for Selection

• Satisfactory linguistic ability - to ensure that Gaeilge will be the spoken language at all times during the course.
• Consideration must always be given to the location of the Department/Office where a candidate is employed e.g. those serving a Gaeltacht community or working in an all Irish environment would take precedence if places were limited.
• Attendance at day and evening courses or evidence that candidate has tried to improve his/her command of the language.
• In the case of officers who have already attended a Gaeltacht Course tangible evidence of how they have introduced Gaeilge in the work place since their return.

Nominations for Courses

• All students must be nominated by their Departmental Training Officer or Personnel Officer.
• Courses are provided in response to demand within the limits of the budget allocation.
• Special courses for individuals with specific needs are funded by the nominating Department.
Levels
Gaeleagras provides courses at basic, medium and advanced levels. Students are placed in a level appropriate to their needs, based on an initial assessment.

(b) Irish Proficiency Test - (see Chapter 4, Section A.13. - Scheme of credit for proficiency in both Irish and English)

(ii) Civil Service Language Centre

Criteria for selection of nominations.
All students must be nominated by their Departmental Training Officer or Personnel Officer. Courses are provided in response to demand within the limits of the budget allocated to the CSLC. Special courses (for interviews or work abroad or for individuals with specific needs) are usually funded by the nominating Department.

Levels
The CSLC offers training at 5 levels – beginner to advanced. Students are placed in a level appropriate to their need, based on previous language courses attended.

Evaluations
Assessments are carried out 3 times a year. Credits are awarded for each module successfully completed. A breakdown of results is also provided.

The CSLC has paper records of exam results back to 1987.
(iii) Training Courses run by Civil Service Training and Development Centre

The Civil Service Training and Development Centre provides a wide range of training and development programmes for civil servants.

Criteria for selection of nominations

All participants on courses must be nominated by their Departmental Training Officer or Personnel Officer.

Nominations for courses are accepted on the basis of availability of places. Courses are provided in response to demand within the limits of the HRDS budget allocation.

(iv) INPUT

INPUT is the civil service staff suggestion scheme. The general operation of the scheme is the responsibility of a Central Committee. Each department and large office has its own departmental committee which manages the scheme within that department/office.

Guidelines for

- the departmental committees and their secretaries,
- staff wishing to submit suggestions and
- staff who are asked to evaluate suggestions
have been issued by the Central Committee to all civil service departments and offices.

Copies of these guidelines and further information on the scheme and its operation can be obtained from Ms. Deirdre Aherne, Secretary, Central INPUT Committee, Department of Finance, Lansdowne House, Lansdowne Road, Dublin 4. Tel. (01) 604 5021. LoCall 1890 661010, extension 5021.

(v) Information Technology (IT)

The IT Control unit of CMOD provides advice and guidance to civil servants involved in IT-related procurements. EU and national policies and regulations apply to IT procurement – see Chapter 14

IT Control maintains a database of information called "Advice on IT Procurement" and other publications and circulars, covering a wide range of material on IT, which are available to departments and offices within the Civil Service on request from IT Vote Control Section, CMOD, Department of Finance, Lansdowne House, Dublin 4. Telephone (01) 604 5103. Lo Call 1890 661010, Extension 5103.
Chapter 4. EMPLOYMENT IN THE CIVIL SERVICE

NOTE: At the time of going to press, the recently enacted Public Service Management (Recruitment and Appointments) Act 2004 has provided for the dissolution of the Civil Service and Local Appointments Commission (CSLAC) and the establishment of 2 new bodies, the Commission for Public Service Appointments (CPSA) and the Public Appointments Service (PAS). Other legislation underway which will affect this area is the Civil Service Regulation (Amendment) Bill 2004.

Introduction

GENERAL: In relation to the areas of work which are covered in Chapter 4 - "Employment in the Civil Service" (Sections A to E), the Department of Finance has responsibility for the central policies as they relate to employment in the civil service. The day-to-day implementation of those policies and the operation of the schemes are matters for individual government departments and offices. In relation to the staff of the Department of Finance, that function is carried out by the Corporate Services Division, Upper Merrion Street, Dublin 2. Except where otherwise stated in the following, the employment conditions of State Industrial Employees are outlined in a document entitled "A Guide to the Pay and Conditions of State Industrial Employees" which was issued by the Personnel and Remuneration Division of the Department of Finance in June 1995. The "Guide" is available for inspection in Personnel Units of Departments employing Industrial Employees.

LEGISLATION: Unless otherwise stated, the administrative rules, procedures and practices set out in Department of Finance (and Department of the Public Service) Circulars, Circular Letters and minutes to Departments and Personnel Officers are
made under section 17 of the Civil Service Regulation Act 1956 (as amended). Where other legislation applies, the relevant reference is included under the appropriate subject heading.

SUPERANNUATION: References to material on civil service superannuation arrangements are given in Chapter 15 - Public Service Occupational Superannuation Schemes. Participation in the schemes described in the following e.g. job-sharing or career break schemes, may affect an individual’s superannuation arrangements and/or entitlements. Civil servants are advised to clarify their position with their own Personnel Unit.

UPDATING: As the schemes and policies described may be amended from time to time, civil servants are advised to check the up-to-date position with their Personnel Unit.

WHERE AVAILABLE: The majority of circulars relating to conditions of service are available in the "Civil Service Personnel Code", which is a document published by the Department of Finance, 73/79 Lower Mount Street, Dublin 2. The Personnel Code reference (PC xx) has been quoted where relevant. The Personnel Code, and other circulars and minutes to Personnel Officers listed in the following sections below, are available for inspection in Personnel Units of departments and offices. The General Council Reports are published by the Department of Finance and are also available for inspection in Personnel Units. The Acts and other legislation mentioned are published by the Government Publications Sales Office, Molesworth Street, Dublin 2. The Personnel Code, "An Cód Pearsanra", assembles relevant circulars, circular letters and letters to heads of Departments or Personnel Officers on personnel matters and is available at http://www.codpearsanra.gov.ie/.
GUIDANCE NOTES: Guidance Notes are occasionally used by staff in connection with queries and cases arising and may be based on practice and interpretations in previous cases. Copies of Guidance Notes, where applicable, are available from the Department of Finance, 73-79 Lower Mount Street, Dublin 2.
Section A : RECRUITMENT, PROMOTION AND RESIGNATION

A.1. Open competitions held under the Public Service Management (Recruitment and Appointments) Act 2004

Introduction
Open competitions for positions in the civil service are held as and when the need arises. Competitions may be for general service grades e.g. Executive Officer, where appointments may be made from a panel over a period of time, or may be for individual positions, e.g. a professional or technical position in a particular department/office. As agreed in Sustaining Progress (2003), open competitions may now be advertised for Higher Executive Officer, Assistant Principal Officer and Principal Officer. Advertisements are placed by the licence holder who is responsible for the competition concerned and completed application forms are submitted to that licence holder.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
Public Service Management (Recruitment and Appointments) Act 2004

Administrative
Conditions of service for the particular competitions in question are to be made available on the Commission for Public Service Appointments (CPSA) client portal.
A.2. Employment of People with Disabilities in the Civil Service

Introduction
The civil service, as an employer, is committed to a policy of equal opportunity for people with disabilities.

LEGISLATION

Employment Equality Act 1998
Equal Status Act 2000

PUBLISHED RULES, PROCEDURES AND PRACTICES

Code of Practice for the Employment of People with Disabilities in the Civil Service (March 1994)
(Each member of staff should have a personal copy of the Code of Practice; it is to be supplied to all new recruits by the parent Department)

General Council Report 1261
Specifies that each Department should nominate an officer in the Personnel Section to provide information and assistance, as required, to staff with disabilities and to supervisors to whom someone with a disability has been assigned.

Minutes to Personnel Officers
4 May 1995 Issue of Circulars to visually impaired staff
10 May 2002 re-recertification of visually impaired telephonists (VITs) as Clerical Officers
A.3. Recruitment of temporary staff to the civil service

Introduction
The staffing needs of the civil service require that temporary full-time staff be recruited from time to time. Where feasible, such staff are recruited, as are all permanent staff, under the Public Service Management (Recruitment and Appointments) Act 2004. However, the 2004 Act, allows the CPSA, with the consent of the Minister for Finance, to make an order excluding a specific unestablished position from the provisions of the Act for a specific period of time, thereby allowing recruitment to take place without the necessity of the full formal competitive processes provided for in the 2004 Act. Such recruitment may be allowed where the position to be filled is of a short-term nature, where the job skills required are not ordinarily available in the civil service or where the position must be filled at short notice and the normal recruitment methods under the 2004 Act cannot be followed.

Temporary civil servants, both part-time and full-time, are normally employed under fixed term contracts.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative

Administrative
Atypical employment, including temporary employment, is dealt with in the following documents:
Chapter 4 - Employment in the civil service

- CPSU grades: General Council report 1323;
- PSEU grades: General Council report 1286;
- AHCS grades: General Council report 1314;
- IMPACT grades: General Council report 1306 and
- FUGE grades (e.g. Services Officer): General Council report 1309.

Temporary unestablished civil servants are normally employed under a fixed term contract. The contract complies with the provisions of the Terms of Employment (Information) Act 1994 and covers, inter alia, the following:

1. **Pay**: This is normally a fixed amount. However, in certain instances an incremental salary may be paid, in which case the provisions of General Council Report 1301 apply.

2. Other terms and conditions including duties and conduct, hours of attendance, travel and subsistence, leave, sick leave, superannuation, civil servants and politics. See the sections in this manual dealing with these topics as well as the sections on Conduct, Ethics, Grievance and Disciplinary Procedures, Performance Monitoring, Annual Leave, Maternity Leave, Special Leave, Health and Safety.

**A.4. Recruitment of subordinate staff**

**Introduction**

Appointments to the civil service are normally made by way of competition under the Public Service Management (Recruitment and Appointments) Act 2004, but in the case of certain unestablished staff referred to in Schedule 1 of the Public Service Management (Recruitment and Appointments) Act 2004, the procedures provided for in the Act do not apply. In such cases requirements which are laid down centrally by the
Chapter 4 - Employment in the civil service

Department of Finance - see circulars under Administrative below for details - and circulated to departments/offices must be observed.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative

Administrative
Circular 11/32 (PC 8) - general.
Confidential circular 4/63 (PC 8) and Confidential circular 17/65 (PC 8) : Regarding recruitment up to age 65.
Circular 23/77 (PC 8) : regarding medical examinations: fees

A.5. Recruitment age limits in the civil service

Introduction
The recruitment age limit in the civil service is 65 years.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
A.6. Starting salary on appointment from open competitions for positions in the civil service

Introduction
Starting salary on appointment to the civil service from open competitions is normally at the minimum of the scale. Certain provisions may however apply in the case, for instance, of a serving civil servant who may be permitted to retain existing salary subject to conditions.

In the case of an appointee who is not a serving civil servant consideration may be given to placing such an appointee, whose qualifications and/or experience would be of particular value for the position, at a point above the minimum.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative

Serving Civil Servants

Other appointees
A.7. Public interest appointments

Introduction
There is provision in section 7(1)(f) of the Public Service Management (Recruitment and Appointments) Act 2004 that a recommendation may be made to the Government, and the Government may decide, that the appointment of a person to a particular unestablished position would be in the public interest.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
Public Service Management (Recruitment and Appointments) Act 2004, section 7(1)(f)

Administrative
Confidential Circular 3/63 (PC 9).

A.8. PRSI for new entrants to the civil service

Introduction
The 1994 Budget provided that Class A PRSI cover would apply to new public sector employees recruited on or after 6 April 1995. The Department of Finance was responsible for the introduction of revised arrangements resulting from the introduction of full (Class A) PRSI for new entrants to the civil service.
PUBLISHED RULES, PROCEDURES AND PRACTICES

(i) Rules:
Circular 6/95: Sets out arrangements following from revised social insurance status and conditions of service of certain civil servants.

The above circular was preceded by a letter to Personnel Officers dated 15 March 1995 regarding, inter alia, the arrangements to apply in relation to officers assigned from competitions for appointment to civil service positions, on or after 6 April 1995.

(ii) Procedures and Practices:
The Department of Social and Family Affairs has responsibility for the day to day operation of the revised PRSI arrangements.

A.9. Confined competitions held under the Public Service Management (Recruitment and Appointments) Act 2004

Introduction
Confined interdepartmental competitions for promotion within the civil service are held as and when necessary. They are usually held by the Public Appointments Service (PAS), at the request of the Minister for Finance, though on occasion they may be held by individual departments. Competitions are normally held for promotion (for example to Staff Officer and Executive Officer and for the schemes of promotion to Higher Executive Officer, Assistant Principal and Principal Officer) but may be held for other reasons such as filling vacancies in decentralised civil service offices.
Competitions may also be held for assignments to positions in specialised areas, e.g. Information Technology.

**PUBLISHED RULES, PROCEDURES AND PRACTICES**

**Legislative**
Public Service Management (Recruitment and Appointments) Act 2004, section 57 (Selection for Promotion).

**Administrative**
Circulars are issued by Department of Finance announcing the competition in cases where it is an interdepartmental competition. Where the candidature is confined to one department/office the competition is announced locally. The Department of Finance has agreed schemes of promotion to the grades of Higher Executive Officer, Assistant Principal and Principal with the relevant staff side unions. Copies of the schemes are available in the Personnel Units of departments/offices.

**A.10. Establishment competitions confined to certain unestablished staff**

**Introduction**
Competitions may be held by licence holders from time to time. The competitions are announced by means of internal circulars. Candidates who are successful are appointed to an established position usually within their existing grade.
A.11. Promotions within the civil service

Introduction

1. Grades up to and including Principal Officer level.

When a department/office promotes an officer the promotion must be made in accordance with the agreed rules and procedures as laid down by the Department of Finance. These rules and procedures would involve such matters as suitability, length of qualifying service, conduct, health and sick leave.

All promotions are initially made in an acting capacity. After an agreed period, normally one year, an officer, if s/he has proven to be satisfactory from the point of view of work, conduct, health, sick leave etc. may be made substantive in the grade to which s/he was promoted.

An officer may also be given a higher duties allowance to carry out temporarily the duties of a higher grade.
2. Senior Level Appointments in the Civil Service

The Top Level Appointments Committee (TLAC) was established in 1984 to recommend candidates for the most senior appointments in the civil service, generally from Assistant Secretary level upwards. The TLAC process offers an objective and impartial means of making appointments to such positions. See Chapter 19 of this document - Top Level Appointments Committee (TLAC) - for further details*.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative


(*TLAC appointments are currently specifically excluded from the Public Service Management (Recruitment and Appointments) Act 2004 by section 7(2)(a) of the Act).

Administrative

1. Circular 19/77 [PC 52]: Qualifying periods of service for eligibility for promotion, other than by inter-departmental competition, to certain general service grades. [Gives details of qualifying service for certain general service grades.]

2. Confidential Circular 12/49 [PC 50]: Delegation of establishment functions. [Delegates sanction to departments/offices to promote staff, without reference to the Department of Finance, to grades up to and including Higher Executive Officer.]

3. Department of Finance letter to Personnel Officers of 10 July 1997: Delegation to appoint staff from Higher Executive Officer level upwards. [Delegates sanction
to departments/offices to promote staff, without reference to the Department of Finance, to grades up to and including Principal Officer level. It also delegates sanction to departments/offices to promote staff in a substantive capacity.]

4. General Council Reports 1218 and 1227: Promotion to Executive Officer.

5. Department of Finance letter to Personnel Officers of 22 November 2000: [Reduces period of service for promotion to Executive Officer.]

6. Department of Finance letter to Personnel Officers of 27 May 2003. [Reduces the service requirement by one year subject to a minimum of two years.]

7. Circular 34/76 [PC 53]: Clearance of candidates for promotion or establishment; sick absences or health considerations. [Sets out health and sick leave requirements in connection with promotion.]

8. Department of Finance letter of 23 October 1978 [PC 53]: Clearance by reference to Sick Absence and Health. [Clarifies circular 34/76.]

9. Circular 32/91 [PC 53]: Clearance by reference to sick absence and health. [Amends circular 34/76.]

10. Confidential Circular 3/91 [PC 53]: Clearance of candidates for promotion or establishment; sick absences and health considerations. [Clarifies circular 34/76.]

11. Department of Finance Circular 33/99 [PC 53]: amendment to provisions on the clearance of candidates for promotion or establishment - sick absences and health considerations.
12. Department of Finance circular 17/03 [Amendment to clearance of candidates for promotion or establishment: sick absences and health consideration.]

13. Department of Finance Circular 34/77 [PC 70]: Starting Pay on Promotion or Establishment.

14. Department of Finance Circular Letter 2/76 [PC 98] and Department of Finance Circular 33/91 [PC 98]: both dealing with Special Leave. [Allows officers to defer promotion in certain instances e.g. where an officer is serving with an institution of the European Union.]

15. Department of Finance letters to Personnel Officers of 9 January 1985 and 8 August 1991. [Allows officers on career break to defer promotions in certain instances.] This is now covered by Department of Finance Circular 18/98 (Special leave without pay for career breaks).

16. Department of Finance Circular 3/84 [PC 92]: Pilot job-sharing scheme. [Deals with promotion for job-sharers.] This is now covered by Department of Finance Circular 31/2001: Worksharing Scheme in the Civil Service.

17. Department of Finance letter to personnel officers of 27 March 1996. [Clarifies circular 3/84 with regards to promotion for job-sharers.]

18. Department of Finance Circular 4/98: Amendments to job-sharing scheme re reckoning of service and seniority. [Deals with the calculation of service for promotion purposes of officers who are job-sharing.]
19. Department of Finance Circular 46/34 [PC 54]: Higher Posts - Conditions of Appointment. [Deals with the undertaking each appointee to a higher post must sign on promotion.]

20. Department of Finance Circular 21/74 [PC 63]: Allowance for the performance of duties of a higher grade. [Deals with the calculation of and conditions governing a temporary assignment to higher duties.]


22. Department of Finance Circular 29/80 [PC 63]: Allowance for the performance of duties of a higher grade. [Amends circular 21/74.]

23. Guide to the Top Level Appointments Committee (TLAC). [A comprehensive guide to the procedures and practices of TLAC.]

For further information on specific topics you should also consult the sections in this manual dealing with Confined Competitions, Special Leave, Job-sharing, Career Breaks, Health and Sick Leave, Maternity Leave, Seniority and TLAC.
A.12.  Seniority

Introduction
Seniority is used in many departments to determine eligibility for benefits, including promotion. The rules for seniority are left to the discretion of the head of each department, but there have been a number of agreements reached at General Council, which is the forum at which the conditions of service of civil servants are discussed between management and unions.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 27/73: [Paragraph 3 permits heads of departments to give one year's credit for seniority purposes to Executive Officers promoted from confined competitions.]

General Council Report 770: Claim relating to the reckonability of service for seniority and promotion purposes: [Establishes general rules for reckoning of seniority for the clerical grades for head-to-head and voluntary transfers.]

General Council Report 856: Claim for the provision of seniority lists: [Recommends that branch representatives of staff associations be permitted to obtain a list of officers in the grade for which the staff association holds recognition, and the dates of their appointment to that grade.]

General Council Report 958: Claim concerning the seniority of certain Executive Officers appointed by open competition: [Permits heads of departments to give one year's extra seniority to Executive Officers appointed from open competitions, provided they have at least four years service in the civil service immediately prior to appointment as EO.]
Chapter 4 - Employment in the civil service

Circular 4/98 (PC 92) : "Amendment to the job sharing scheme re reckoning of service and seniority" : [Advice that a Judgement of the European Court of Justice requires that job-sharing service be reckoned as fully equivalent to full-time service for seniority lists used for the purposes of promotion or other similar purposes.]
Circular 31/2001: Worksharing in the Civil Service,


Circular 22/98: Parental Leave
[Establish rules for reckoning service for increments and promotion]

Minutes to Personnel Officers

16 December 1999: Additional maternity, adoptive and short-term unpaid leave (i.e. up to 13 weeks) to count for service for increments and promotion from 1 January 2000

A.13. Scheme of credit for proficiency in both Irish and English

Introduction
A percentage credit to those proficient in both Irish and English is granted to candidates for promotion. It is necessary to re-sit the relevant tests periodically in order to maintain the relevant credit. Arrangements relating to credit for proficiency in both Irish and English are set out generally in circulars and, in the case of each competition held under the Public Service Management (Recruitment and Appointments) Act 2004, in the relevant codes of practice made for that competition. All of the Proficiency Tests are currently conducted by the Centre for Management and Organisation Development
(CMOD) in the Department of Finance and before that were conducted by the Civil Service Commission. The relevant documentation and names of successful candidates in respect of those years are held in CMOD.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative

Circulars 43/75, 17/81 and 30/90 (all PC 55) set out general arrangements in relation to credit for proficiency in both Irish and English.

A.14. Starting pay on promotion

Introduction

Starting pay on promotion is determined by a number of factors including whether or not the officer was on the maximum of his/her previous scale for a specified time or was in receipt of an allowance in the nature of pay in his/her previous post. The Department of Finance is responsible for the regulations in relation to starting pay in the civil service.

PUBLISHED RULES, PROCEDURES AND PRACTICES

(i) Rules

- The general circular on starting pay is: Circular 34/77: Starting Pay on Promotion or Establishment.

- General Council Report 862 of 19 March 1980:
[Regarding the starting pay of officers promoted from a grade with a system of weekly pay to a grade with a system of annual salary.]

- Letter to Personnel Officers dated 10 May 1993 enclosing General Council Report 1247:
  [Regarding starting pay on promotion from Clerical Officer to Executive Officer where the officer was on the penultimate point of the Clerical Officer scale.]

- Letter to Personnel Officers of 14 March 1994:
  [Regarding starting pay on promotion for the former grade of Clerical Assistant to Clerical Officer.]

- Letter to Personnel Officers of 14 July 1994:
  [Arrangements to apply to job-sharers in relation to increments.]

- Letter to Personnel Officers of 25 July 1996:
  [Regarding arrangements for addressing certain starting pay on promotion issues arising from the implementation of Circular 24/95.]

- Letter to Personnel Officers of 27 November 1997:
  [Regarding arrangements for addressing certain starting pay on promotion issues arising from the implementation of Circular 33/97.]

- Letter to Personnel Officers of 8 December 1997:
  [Regarding starting pay arrangements for promotions to Staff Officer and certain cases involving promotion to Executive Officer arising from the implementation of Circular 33/97.]
(ii) Procedures and Practices:
Departments are responsible for administering starting pay on promotion and the calculations are normally done in the Personnel Unit of the employing department. However, unusual or exceptional cases are, on occasion, referred to the Department of Finance. These are dealt with within the terms of the circular.

(iii) Guidelines and Interpretations:
Various memoranda of understanding on the application of the starting pay on promotion rules arising from the implementation of agreements on pay covering various grades under clause 2(iii(a)) of the PCW Civil Service Pay Agreement, are as follows:

- Letter To Personnel Officers, dated 25 July 1996
  [Re: Circular 24/95: Agreement in relation to grades represented by the Public Service Executive Union]

- Letter To Personnel Officers, circa May 1997
  [Note of Understanding on Starting Pay on Promotion Arrangements for the Restructuring Agreement for Engineer Grades.]

  Circulated to all Personnel Officers
  [Re: Note of Understanding on Starting Pay on Promotion for Restructuring Agreement for AHCS Grades.]

- Letter To Department of Justice, circa September 1997
Chapter 4 - Employment in the civil service

[Memorandum of understanding on Starting Pay on Promotion Arrangements for the Restructuring Agreement for Prison Officers and other grades represented by the Prison Officers Association.]

- Letter To Personnel Officers, dated 27 November 1997
  [Re: Circular 33/97: Agreement in relation to Grades represented by the Civil and Public Service Union.]

- Letter To Personnel Officers, dated 8 December 1997
  [Re: Circular 33/97: Agreement in relation to Grades represented by the Civil and Public Service Union.]

- Letter to Personnel Officers, dated 22 July 1998
  [Re: Detailed arrangements relating to appointments from the 1997 open competitions for Executive Officer, Administrative Officer and Third Secretary.]

Copies of the above documents are available from the Personnel Units of departments/offices.

A.15. Recruitment of Irish nationals to European Union institutions and other international organisations

Introduction
The advertising of vacancies in EU institutions and in international organisations is the responsibility of the bodies concerned. It is the policy of the Government to encourage the employment by EU institutions and other international bodies of Irish nationals. The Department of Finance receives notification of vacancies in a large number of EU and
international organisations (e.g. the European Commission, the European Parliament, the Court of Auditors, Eurocontrol, the IMF, OECD, the UN, UNESCO, World Bank).

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative

1. When the Department of Finance receives notification of vacancies in EU or international organisations it circulates them to all appropriate government departments and offices and also to certain other bodies. The vacancy notices are also available from the Department of Finance, Careers and Appointments Section, 73/79 Lower Mount Street, Dublin 2.

2. Where possible, the Department of Finance assists potential Irish candidates in major competitions (e.g. Administrator in the Council of the EU, Assistant Administrator in the European Parliament). At the interview stage of a competition this assistance may take the form of help with interview techniques and language training.

A.16. Resumption of duties in the civil service by persons who tender resignation to follow a religious vocation

Introduction

A civil servant who tenders his/her resignation to follow a religious vocation may subsequently be allowed to resume duty in the civil service.
PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
The administrative rules and procedures set out in the Department of Finance circulars are regulations made under section 17 of the Civil Service Regulation Act 1956.

Administrative
Department of Finance Circular 23/70 [PC 18]: Resumption of Duties in the Civil Service by persons who tender resignation to follow a Religious Vocation. [Gives details of eligibility requirements and conditions applying to readmission.]

A.17. Retention beyond the normal retiring age

Introduction
Section 8 of the Civil Service Regulation Act, 1956 provides that, with a few specific exceptions, 65 is the compulsory retiring age for civil servants. An officer who is subject to the compulsory retirement age may be retained beyond the normal retiring age in certain specific circumstances i.e. for the purpose of increasing his pension, lump sum or gratuity, on grounds of public interest or on grounds of hardship. The Public Service Superannuation (Miscellaneous Provisions) Act 2004 amended Section 8 of the Civil Service Regulation Act 1956. As a result, the compulsory retirement age, with a few specific exceptions, does not apply to civil servants who are appointed on or after 1 April 2004 as new entrants as defined in the Public Service Superannuation (Miscellaneous Provisions) Act 2004. Where there is no compulsory retirement age, retention does not arise.
Chapter 4 - Employment in the civil service

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative

Section 8 of the Civil Service Regulation Act, 1956 sets out the retiring age for civil servants and allows for the retention of civil servants beyond the normal retiring age. The administrative rules and procedures set out in Department of Finance circulars are regulations made under section 17 of the Civil Service Regulation Act, 1956.

Administrative

1. Department of Finance Circular Letter 13/75: Retention of civil servants beyond the age limit. [This circular sets out the conditions allowing retention and the provisions applicable to officers retained beyond the normal retiring age.]

2. Department of Finance Confidential Circular 5/91: Retention of civil servants beyond the normal retiring age. [Amends Circular Letter 13/75.]

3. General Council Report 1274: Retention of civil servants beyond the normal retiring age. [Clarifies the criteria for retention beyond the normal retiring age.]

4. Department of Finance Confidential Circular 16/2000: Retention of civil servants beyond the normal retiring age. [Gives the latest income limits for deciding on retention on the grounds of hardship. These limits are updated annually in line with rates laid down by the Minister for Social, Community and Family Affairs.]
A.18. Withdrawal of resignation

Introduction
In certain very rare circumstances it may subsequently transpire that a civil servant who tenders his/her resignation was not actually in a position to make a valid resignation. Such cases are referred for decision to the Department of Finance.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
The administrative rules and procedures set out in Department of Finance circulars are regulations made under section 17 of the Civil Service Regulation Act 1956.

Administrative
1. Department of Finance letter to Personnel Officers of 6 July 1983. [Sets out the procedures to be followed when a civil servant tenders his/her resignation.]

2. Once an officer makes a valid resignation there is no legal avenue of readmission to the civil service other than by competing in and being successful at a competition held under the Public Service Management (Recruitment and Appointments) Act 2004. If an officer makes a case that s/he was not in a position to make a valid resignation, the Department of Finance will examine the case based on the evidence supplied. Normally such evidence is of a medical nature and is referred to the Chief Medical Officer for his opinion. Each situation is dealt with on an individual case by case basis.
WHERE AVAILABLE

The Department of Finance letter referred to above can be obtained from this department. As each situation is dealt with on an individual case by case basis there are no written procedures to be followed.
SECTION B : CERTAIN PAYMENTS AND ALLOWANCES

B.1. Civil service salary rates

The salary rates payable to the general service grades in the civil service and to grades which are common to two or more Departments are set out in various circulars and instructions issued from time to time by the Department of Finance. Copies of these circulars and instructions are available from the Personnel Sections of Government Departments. They are also available on the website of the Department of Finance – www.finance.gov.ie. Details of the rates applicable to grades employed in one Department only may be obtained on request from the Personnel Section of the relevant Department.

The rates of pay of industrial civil servants, mainly craftworkers, general operatives and similar grades, are set out in instructions issued from time to time to Personnel Officers. Copies of these instructions are available from the Personnel Sections of Government Departments.

Administrative rules, procedures and practices

The rules governing starting salary on appointment to positions in the civil service, starting pay on promotion and the granting of increments are set out in Sections A.6, A.14 and E.22 respectively of this chapter.

The rules governing long service increments and, where relevant, assignments to higher scales are contained in agreements reached centrally or in individual Departments under Clause 2 of the Programme for Competitiveness and Work Pay Agreement. Copies of the agreements may be obtained on request from the Personnel Sections of Government Departments or, in the case of agreements reached centrally (in most
cases these relate to general service grades or grades common to two or more Departments), from the Conciliation and Arbitration Section of the Department of Finance 73-79 Lower Mount St, Dublin 2.

The following documents relate to agreements reached at central level in regard to assignments to higher scales.

**Department of Finance Circular 24/95 and General Council Report 1286**  
Administrative Officer, Higher Executive Officer and Executive Officer

**Department of Finance Circulars 33/97 and 15/98 and General Council Report 1323**  
Clerical Assistant and Staff Officer

**Agreement in relation to for the grades of Assistant Principal, Principal, Engineers Grades I, II and III, and related grades**  
The agreements reached centrally under Clause 2 of the Programme for Competitiveness and Work Pay Agreement for the grades of Assistant Principal, Principal, Engineers Grades I, II and III, and related grades contained provision whereby a proportion of the resources available under the Agreement, identified as 1% of payroll, was available to give managements flexibility to address needs relating to the enhancement of efficiency and effectiveness. The arrangements covering this provision are contained in letters to Personnel Officers dated **23 April, 28 April and 1 July 1999**. These letters are available from the Personnel Sections of Departments or from the Conciliation and Arbitration Section of the Department of Finance 73-79 Lower Mount St, Dublin 2.
B.2 Scheme of performance-related awards for posts at the levels of Assistant Secretary and Deputy Secretary

Introduction
Following the recommendations of the Review Body on Higher Remuneration in the Public Sector in its report dated 25 September 2000, the Government decided to replace the then existing scheme in the civil service with a new scheme of performance-related awards. The new scheme applies to civil service posts at the levels of Assistant Secretary and Deputy Secretary with effect from 1 January 2002.

Decisions on performance-related awards for individual posts are made by the Committee for Performance Awards based on recommendations from Secretaries General.

The Committee for Performance Awards comprises the Secretary General, Public Service Management and Development, Department of Finance, the Secretary General to the Government and three members from the private sector. Decisions on awards are based on an assessment of performance against pre-set objectives. The individual objectives vary from area to area but go beyond the normal requirements of the jobs and are derived from the strategy statements for the organisations.

The funding for awards is based on 10% of the payroll for the posts covered by the scheme. Within this overall limit payments of up to 20% can be made to individuals.

Rules, Procedures and Practices
The detailed arrangements governing the operation of the scheme of performance-related awards are set out in guidelines approved by the Committee for Performance Awards which were circulated to heads of Departments in November 2001. Copies of
the guidelines can be obtained from the Secretary to the Committee for Performance Awards, Department of Finance, 73-79 Lower Mount St, Dublin 2.

An annual report is produced by the Committee for Performance Awards. The report is available on the website of the Department of Finance – www.finance.gov.ie.

B.3. **Children's allowances**

**Introduction**
Some civil service grades had payscales differentiated by marital status until 1 July 1977. These grades were entitled to civil service children's allowances - officers serving in those grades on 31 December 1978 are still entitled to the allowance.

**ADMINISTRATIVE RULES, PROCEDURES AND PRACTICES**

Circular no. 25/79 (PC 86) - "Marriage Differentiated Pay and related matters" [Sets out the entitlements of civil servants to children's allowances, reiterates rules on receipt of allowances and supersedes all previous instructions.]

Letter to Personnel Officers of 20 May 1987 - [Extending entitlement to children’s allowances to certain officers who changed grade by open competition after 31 December 1978, but who were entitled to the allowances before changing grade.]

Letter to Personnel Officers of 5 September 1990 - [Further extension of entitlement to children’s allowances to certain officers who changed grade by open competition after 31 December 1978, but who were entitled to the allowances before changing grade.]
Letter to Personnel Officers of 23 February 1994 - [Arrangements to apply in relation to the payment of children’s allowances to staff who are job-sharing.]

B.4. Compensation for loss or damage to personal property

Introduction
Civil servants may be compensated for personal property lost, stolen or damaged in the course of their employment.

ADMINISTRATIVE RULES, PROCEDURES AND PRACTICES
Circular Letter no. 3/77 - "Loss of, or damage to, personal property" [Sets out the standard procedures for compensating civil servants for the loss or damage of personal property while on duty.]

Letter to Personnel Officers dated 17 September, 1982 [Excluded bicycles from compensation and raised the delegated compensation limit to £100.]

Letter to Personnel Officers dated 25 September, 1986 [Raised the delegated compensation limit to £300.]

Letter to Personnel Officers dated 22 October 1998: [Re Circular 3/77 - Loss of, or damage to, Personal Property - raising the limit of ex-gratia payments to £1,000.]
Chapter 4 - Employment in the civil service

B.5. Extra Attendance

Introduction
Extra attendance by certain grades outside normal conditioned hours of work is compensated by either time off in lieu or payment. Various rates apply in respect of payment and time off, depending on the grade of the officer, the level of extra attendance and when it takes place. The Department of Finance is responsible for setting down of the conditions and the rates of payment and of time off in lieu relating to extra attendance in the civil service.

PUBLISHED RULES, PROCEDURES AND PRACTICES
Legislative
The Organisation of Working Time Act 1997 sets out, inter alia, statutory rights for employees in respect of working time (including overtime). The maximum working week of 48 hours comes into operation three years after the commencement of the Act. In the interim, employees may, subject to certain conditions, be permitted to work more than an average of 48 hours per week over the two year period commencing on 1 March 1998. The Organisation of Working Time Act comes under the aegis of the Department of Enterprise, Trade and Employment.

Administrative
(i) Rules:
The relevant documents are:
Circular 7/87: Extra Attendance (PC107)
[Sets out general arrangements in respect of extra attendance in the civil service.]
- Circular 27/99: Extra Attendance (PC 107) [This is a consolidation and clarification of existing general instructions regarding the arrangements for
compensating extra attendance by members of general service grades up to and including Higher Executive Officer and of equivalent grades common to two or more Departments.]

- Circular 8/57: Reduction of overtime in the Civil Service
  [Provides, inter alia, for a meal break during the period of extra attendance.]

- Circular 60/79: Travel on official business outside normal hours of duty
  [Provides details on overtime for certain grades when they travel on official business outside of normal working hours.]

- Circular 5/84: Public and Privilege Holidays (PC95)
  [Provides details on compensation due when an officer works on a public holiday or a privilege day.]

- Circular 19/91: Reduction in hours of work of general service grades represented
  [Paragraph 4 amends the Appendix to Circular 7/87 in respect of the general service grades represented by the Federated Union of Government Employees.]

- Circular 20/91: Extra Attendance by Higher Executive Officers (PC107)
  [Raises the maximum rate at which overtime is paid to the fourth point of the Higher Executive Officer (standard scale).]


- Letter to Personnel Officers dated 27 March 1996:
  [Clarification of arrangements to apply to jobsharers in relation to certain conditions of service including overtime.]
- Letters to Personnel Officers dated 19 March 1997
  [Guidelines issued to departments on the rates of overtime payable where there is extra attendance on a Saturday.]

- Letter to Personnel Officers dated 27 February 1998
  [Advising departments of the provisions of the Organisation of Working Time Act.]

(ii) Procedures and Practices:
All Departments have delegated sanction to apply the rules as stated in the circulars and letters to Personnel Officers. An officer who has a query in relation to extra attendance should consult his/her own Personnel Section - the Department of Finance should only be contacted by Personnel Sections.

B.6. Merit awards

Introduction
Heads of Departments may reward exceptional performance by civil servants in grades below Assistant Secretary level by means of ex-gratia payments or other awards provided the expenditure involved can be met within a Department's Administrative Budget allocation and does not exceed 0.2% of its Subhead A.1. allocation in any calendar year.

Rules
The relevant arrangements are contained in Administrative Budget agreements and details are available from Personnel Units. Some general guidelines on the scheme were outlined in letters issued to Departments dated on 26 August 1993 and 15
Procedures and Practices
The operation of the scheme is entirely at the discretion of the Head of each Department.

B.7. Office accommodation allowance

Introduction
This allowance is paid to officers who provide office accommodation at their own homes. There are two rates of allowance which are related to the degree of inconvenience caused to the officer as a result of providing office space in his/her home.

PUBLISHED RULES, PROCEDURES AND PRACTICES

(i) Rules:
While there are no published rules in relation to the Office Accommodation Allowance, the conditions attaching to the payment of the allowance are as follows:

Payment at the lower rate is made provided that:
(a) The department is fully satisfied that the officer concerned requires office accommodation for the efficient performance of his/her official duties.
(b) The OPW is unable to provide suitable official accommodation convenient to the officer's headquarters.
(c) The accommodation and other facilities provided by the officer are suitable from the point of view of the safety of the official property kept and the satisfactory conduct of official business.

Payment at the higher rate is made provided that:
if in addition to (a), (b) and (c) above the following conditions are met:

(d) One room in the officer's residence is wholly used as an office.

(e) There is accommodation in the office for a second officer.

(f) The office is open to the public at specified periods.

(g) The office is available for meetings.

(h) The office is suitable for the safe guarding of official property and for conducting official business.

(i) The department is fully satisfied that a substantial degree of necessary domestic intrusion and disturbance is occurring such as it is absolutely necessary for the officer to make a room available to the extent required to qualify for the higher allowance.

Note: Letter to Personnel Officers dated 10 December 2002:

[Sets out the current rates of Office Accommodation Allowance.]

(ii) Procedures and Practices:
The Department of Finance sets and periodically reviews these allowances based on the annual Irish Auctioneers and Valuers Institute's (IAVI) Annual Property Survey excluding office rents in Dublin (General Council Report 1414) housing element of the Consumer Price Index. If an officer wishes to apply for payment of this allowance s/he should consult the Personnel Section of his/her own department. The office
accommodation allowance is not paid to officers participating in the pilot scheme to promote e-working in the civil service (Circular 4/2003).

B.8. Payment to civil servants of delegate's and chairman's allowances

Introduction
Allowances are payable to persons who represent Ireland at meetings of international organisations abroad or who chair such meetings. Various rates are payable depending on whether the officer concerned is entitled to overtime payments and the length of absence abroad.

Rules
The rules governing the Scheme are laid down in the following circulars:

Circular 4/79: Attendance at meetings abroad.
Circular 1/81: Attendance at meetings abroad.

Where available: Civil Service Personnel Code or copies may be obtained from C&A Section, Department of Finance, 73-79 Lower Mount St, Dublin 2. Tel. No. (01) 604 5446; LoCall 1890 661010, Ext. 5446.

Procedures and Practices
Departments have delegated sanction to pay the allowances under the conditions laid down in the circulars and to apply general round pay increases under National Pay Agreements to the allowances.
Guidelines and Interpretations

- Letter to Heads of Departments dated 13 August 1980
  [Confirmed that delegates allowances were to be treated as allowances in the nature of pay and that general round pay increases apply.]

- Letter to Personnel Officer's dated 21 August 1995
  [Extended the "first night away " rate to travel to and from Brussels on the same day.]

- General Council Report 1299 of 27 March 1996
  [Increased the rates of allowances.]

- Letter to Personnel Officers dated 12 June 1996
  [Instructed Departments to implement the revised allowances provided for in General Council Report 1299.]

B.9. Payment of allowances to civil servants for the performance of the duties of a higher grade

Introduction
Civil servants may be paid an allowance for carrying out the duties of a higher grade in certain circumstances. The amount of the allowance is calculated according to the starting pay on promotion rules (see Section A.14. of this chapter).

Rules
The circumstances under which a higher duties allowance may be paid are laid down in the following circulars:
Circular 21/74: Allowance for the performance of the duties of a higher grade.
Circular 29/80: Allowances for the performance of the duties of a higher grade.
Circular 30/2001: Revised arrangements for the calculation of higher duties allowances in certain cases.

These circulars are available in the Civil Service Personnel Code or copies may be obtained, free of charge, from C&A Section, Department of Finance, 73-79 Lower Mount St, Dublin 2. Tel. No. (01) 604 5446; LoCall 1890 661010, Ext. 5446.

Procedures and Practices
Most Departments have authority to pay the allowances under their Administrative Budgets. Where Departments do not have such authority, applications are made to the Department of Finance and are examined to ensure that they comply with the terms of the circulars.

Guidelines and Interpretations
  [Provides clarification on the interpretation of Circular 21/74.]

- General Council Report 1113  
  [Provides for modification of the rules in certain cases.]

- Circular 34/77 on Starting Pay on Promotion or Establishment  
  [This is the principal circular concerned with the calculation of starting pay on promotion.]
B.10. **Recoupment of membership fees to professional grade civil servants**

**Introduction**
Civil servants who are employed in professional grades may have their membership fees to certain associations recouped to them by their departments in certain circumstances.

**PUBLISHED RULES, PROCEDURES AND PRACTICES**

A Guidance Note is used to assess applications for payment.

B.11. **Removal Expenses**

**Introduction**
Removal expenses are paid to civil servants who are permanently transferred from one location to another within the State or permanently transferred on appointment to a higher post following success at a confined competition. Removal expenses are not paid where the transfer takes place at the officer's own request unless the post to which s/he was transferred would otherwise have to be filled by the unrequested transfer of another officer to whom removal expenses would be payable. Removal expenses are not payable to officers transferring on decentralisation.
Administrative

(i)  Rules:
- The main Circular is: Circular 6/89: Removals Expenses (PC117).
- A circular is also issued every year giving the rates of expenses payable under various paragraphs of the above mentioned circular. The current rates of expenses can be found in Circular 11/99.
- Letter to Personnel Officers: dated 15/2/96:
  [Informs departments that where an officer chooses to build a house rather than buy a house at the new station, and the department has no objection, architect's fees/engineer's fees to the value of £500 may be recouped where the lending agency requires an architect's/engineer's certificate as a condition of loan approval.]

(ii)  Procedures and Practices:
The administration of this scheme is dealt with on a departmental basis. An individual who is seeking the payment of expenses under these regulations should apply to his/her Personnel Section. The Department of Finance is consulted in exceptional cases for interpretation/clarification or if a particular case does not fall within the terms of the circular. The Department will look at exceptional cases on their merits and make a decision based on the details of the case.

(iii)  Guidelines and interpretations:
A general guidance note, which is also used to assess the most frequently occurring exceptional cases is available from the Department of Finance.
B.12. Telephone allowances

Introduction
In exceptional circumstances officers may be recouped certain costs associated with their private telephone.

PUBLISHED RULES, PROCEDURES AND PRACTICES

(i) Rules:
There are no published rules in relation to telephone allowances. The allowance would be paid, for example, to officers involved in certain security duties and to officers with extensive media contacts.

(ii) Procedures and Practices
Requests for telephone allowances are dealt with on a case by case basis. Depending on the circumstance of each case, civil servants in receipt of a telephone allowance can be entitled to up to 70% of the vouched cost of the line rental. Press Officers or other individuals who have an exceptionally high volume of calls can receive the full rental plus the cost of certified trunk calls. Where an individual has to make an exceptionally high volume of official calls outside of normal office hours it is probable that they would now be provided with a mobile phone for this purpose.
B.13.  Travel and subsistence

Introduction
The Minister for Finance is responsible for the regulations governing travel and subsistence by officers engaged on official business away from their headquarters. The Minister for Finance is also responsible for determining rates of mileage and subsistence allowances. The Minister is also responsible for travel and subsistence rates payable to Ministers and Ministers of State while engaged on duties relating to their office.

PUBLISHED RULES PROCEDURES AND PRACTICES

Administrative
(i) Rules:
- Department of the Public Service Circular 11/82
  [Sets out the main travelling and subsistence regulations.]

  Circulars are issued each year following the annual review of mileage and home subsistence rates (provided the rates fall to be increased following the review). The current circulars are:

  - Department of Finance Circular 33/2003
    [In respect of motor mileage.]
  - Letter to Personnel Officers dated 5 December 2003
    [Sets out the current motor cycle allowances.]
  - Department of Finance Circular 29/2003: Subsistence Allowances
    [In respect of home subsistence allowances].
Chapter 4 - Employment in the civil service

- Letter to certain departments dated 23 October 2003, regarding subsistence rates payable to State Industrial Employees.

- Department of Finance Circular 3/2004: Subsistence Allowances Abroad [Foreign subsistence circulars are issued three times a year. A list of subsistence rates for countries worldwide is also issued to Personnel Officers three times a year.]

(ii) Procedures and Practices

Departments have delegated sanction to apply the rules and rates set out in the above mentioned circulars with certain exceptions.

In addition to the general rules there are a number of circulars and letters to Personnel Officers dealing with specific issues in relation to foreign subsistence, home subsistence and mileage. Information on these areas is set out below.

(i) Foreign subsistence

(a) Short-term stays abroad

Foreign subsistence is paid in respect of official travel abroad within specified time periods. Officers are paid, primarily, at the overnight rate (covering primarily the cost of hotel accommodation and meals) or conference rate mainly in Brussels, (where the cost of accommodation is recouped on a vouched basis and a residual amount is paid to cover, primarily, the cost of meals). Conference rate does not apply where the journey abroad is for the purpose of the following:

(a) attending a training course;
(b) a familiarisation visit;
(c) fact finding or otherwise securing information;
(d) attending a seminar or meeting held solely to exchange information.

Specific issues are dealt with under circulars or letters to Personnel Officers. The following are the main documents of relevance:

- Confidential Circular 6/59: [Dealing with procedures for payment of travel and subsistence expenses for spouses of Ministers. Similar arrangements extended to Ministers of State by letter in 1979.]

- Circular 20/59: [Setting out the duration during which foreign subsistence rates may be paid.]

- Confidential Circular 7/60: [Covers, inter alia, subsistence expenses of members and staff of Commissions as well as witnesses.]

- Circular 7/62: [Regarding payment of travelling expenses in circumstances where annual leave has been taken before, during or after an official visit.]

- Letter to Personnel Officers, dated 6 November 1975 [Rate of subsistence payable to Administrative Officers while engaged on official duties abroad.]

- Letter to Personnel Officers, dated 9 April 1976 [Rate of subsistence allowances payable to Higher Executive Officers and Executive Officers while engaged on official business abroad.]

- Letter to Personnel Officers, dated 15 June 1977
[Rate of subsistence payable to certain professional civil servants while engaged on official business abroad.]

- Letter to Personnel Officers, dated 3 December 1987 (paragraph 4)  
[Setting out the circumstances in which conference rate should be paid.]

- General Council Report 1135, dated 28 June 1989  
[Revising proportions of overnight rate used as the basis for determining conference rate, 10 hour rate and 5 hour rate.]

- Letter to Personnel Officers, dated 11 September 1989  
[Regarding the appropriate rate of subsistence to be paid to Ministers and Ministers of State when travelling abroad.]

- Letter to Personnel Officers, dated 25 July 2002  
[Regarding the appropriate deductions to be made from subsistence rates where meals provided to the officer at no cost to him/herself.]

Other relevant circulars

Circular 26/50 (Paragraph 4): [Establishing conference rate of subsistence.]
Circular 26/50 (Paragraph 9): [Elaborating on conference rate of subsistence.]
Circular 12/67: [Revising conference rate arrangements set out in Circular 15/58.]

(b) Absences abroad for periods in excess of three months

Foreign subsistence rates are generally not payable to officers who are serving abroad for periods in excess of three months. These cases, which are limited in number, are examined on an individual basis and an allowance is set which is designed to compensate the officer for the additional cost of living associated with
the particular location. A contribution is also made, on a vouched basis, towards the cost of renting accommodation. The allowances are set by reference to the grade and family circumstances of the officer as well as the place of posting. In general, allowances are determined having regard to Foreign Service Allowances payable to officers serving abroad with the Department of Foreign Affairs but they differ from Foreign Service Allowances to the extent that FSA's include a significant element to take account of the representational responsibilities of diplomats.

(ii) **Home Subsistence**

Subsistence is paid to officers employed on official duty away from their headquarters. The general rules governing the payment of subsistence allowances are set out in Department of the Public Service Circular 11/82.

Specific issues are covered in the following:

- Circular 5/52: Witnesses Expenses
  
  *[Deals, *inter alia*, with subsistence expenses of civil servants required to attend court as witnesses.]*

- Confidential Circular 5/58: [Delegating authority to Accounting Officers to allow payment of travelling, subsistence and removal expenses having regard to the principles embodied in the governing regulations and circulars.]

- Department of the Public Service Circular 42/78:
  
  *[Payment of subsistence to officers who are absent from home by reason of their attendance at confined competitions.]*
- Letter to Personnel Officers, dated 25 July 2002:
  [Regarding appropriate deductions to be made from subsistence where meals have been provided.]

- Letter to Personnel Officers, dated 7 November 2003
  [Regarding the payment of subsistence allowances for Civilian Drivers to Ministers of State.]

- Letter to Personnel Officers, dated 7 May 1996:
  [Regarding the class of subsistence to be paid to officers in receipt of higher duties allowance.]

- Civil Service Arbitration Board Report 522:
  [Dealing with subsistence arrangements under paragraph 22 of Circular 11/82 in situations where a temporarily transferred officer is able to travel daily between their homes and the temporary centre.]

- Letter to Personnel Officers, dated 22 October 2003
  [Subsistence allowances for Ministers and Ministers of State for absences within Ireland.]

There are also guidance notes available on e.g. the grades and salary scales used for determining the classification of officers for subsistence purposes.
(iii) Mileage

Officers employed by official business away from their headquarters and officers assigned to field duties are paid travelling expenses within the rates authorised from time to time by the Minister for Finance. Travelling expenses are payable only in respect of necessary absence from headquarters. All official travel should be by the shortest practicable routes and by the cheapest practicable mode of conveyance. Where mileage is payable the rate is determined by reference (i) to the engine capacity of the car and (ii) the purpose of the journey.

- Circular 5/52: [Deals, inter alia, with the travelling expenses of officers required to attend court as witnesses.]

- Circular 7/60: [Deals, inter alia, with payment of travelling expenses in respect of members and staff of Temporary Commissions and Special Inquiries and witnesses to such bodies.]

- Circular 21/78 (paragraph 5): [States, inter alia, that reduced rates of mileage should apply to travel undertaken in pursuing certain courses of education.]

- Letter to Personnel Officers, dated 3 December 1987: [States that departments should undertake travel on most economical basis possible and specifies the circumstances in which reduced mileage rates should apply.]

- Letter to Personnel Officers, dated 1 June 1999. [Clarification regarding Mileage rates applicable in respect of attendance at Courses or Conferences.]
- Letter to Personnel Officers, dated 2 December 2003

[Mileage rates payable to Ministers of State for use of their cars on travel relating to their Office.]
SECTION C : LEAVE

C.1. Adoptive leave

Introduction
Adoptive leave is available in the Civil Service in accordance with the terms of the Adoptive Leave Act 1995. While the Act does not confer an entitlement to remuneration while on adoptive leave, a civil servant on adoptive leave will be given full pay, except where s/he has been appointed for a fixed term of less than 26 weeks. The remuneration, if any, to which a person, who has been appointed for such a fixed term, is entitled, is outlined in the Circular mentioned below.

LEGISLATION

Adoptive Leave Act 1995 and associated Statutory Instruments

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 9/2001: Extension of Maternity and Adoptive Leave (PC 97)

Circular 2/97: Adoptive Leave (PC 97)

Confidential Circular 1/97: Adoptive Leave - Information for Personnel Officers (PC 97)

Minutes to Personnel Officers

1 September 1999 Flexi Credits for Foreign Adoptions
2 February 2001 leave with pay for pre-adoption visits by Social Workers to prospective adoptive parents

16 December 1999 Additional maternity, adoptive and short-term unpaid leave (i.e. up to 13 weeks) to count for service for increments and promotion from 1 January 2000.

C.2. Annual leave, public holidays and privilege days

Introduction
Annual leave is a personal entitlement to a fixed amount of time off from work each year. In the civil service, the levels of annual leave allowance for members of the various grades are primarily determined by reference to pay levels. However, under the Organisation of Working Time Act 1997, a statutory minimum entitlement of 20 days annual leave will apply to all full-time staff with effect from 1 April 1999. The Department of Finance is responsible for setting out the conditions governing the grant of annual leave in the civil service.

Public and privilege holidays are granted in addition to the normal annual leave allowance. Accordingly, absence from duty on such days in a period of annual leave is reckonable as a public or privilege holiday, as the case may be, and does not count against annual leave.
PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
The Organisation of Working Time Act 1997 confers legal rights on all employees concerning, inter alia, annual leave and public holidays. Apart from introducing a minimum entitlement to 20 days annual leave with effect from 1 April 1999 it provides that with effect from 30 September 1997, employees must be granted their statutory annual leave entitlement within the leave year, or with the employee’s consent, within six months of the following leave year. It also provides that officers who have untaken annual leave on cessation of employment are now entitled to payment in respect of that leave. The Organisation of Working Time Act comes under the aegis of the Department of Enterprise, Trade and Employment.

Administrative
(i) Rules:
- Circular 26/85: Annual Leave
  [Sets out the general rules in respect of annual leave in the civil service.]
- Circular 5/84 : Public Holidays and Privilege Days (PC 95)
  [Sets out the procedures in relation to public holidays and privilege days. Parts of this circular in relation to privilege days have been amended by Letter to Personnel Officers dated 20 March 1998.]
- Circular 5/52: Witnesses Expenses
  [Deals, inter alia, with arrangements for a civil servant who is required to attend court as a witness while on annual leave.]
Chapter 4 - Employment in the civil service

  [Claim concerning the annual leave position of certain civil servants who change grade through open competition.]

- Circular 3/83: Annual Leave of Administrative Officers (AO)
  [If an AO, prior to becoming an AO, was in receipt of an annual leave allowance of not less than the initial leave allowance of the Executive Officer (EO) grade the period of service during which they were in receipt of this allowance may be reckoned as AO service for the purposes of progression to the maximum annual leave allowance of the AO grade.]

- Letter to Staff Side May 1988
  [On method for determining annual leave allowances for Departmental grades.]

- Circular 5/92: Annual leave allowance of Executive Officers who have been promoted from the grade of Clerical Officer. (PC94)
  [Service as a Clerical Officer (CO) may reckon as service at EO level for the purposes of progression to the maximum annual allowance in the EO grade.]

- Letter to Personnel Officers dated 14 February 1992
  [Compensation payable to Ministerial Personal staff, and rules on untaken annual leave, on cessation of office.]

- Letter to Personnel Officers dated 15 January 1993
  [Notifies departments of changes in the annual leave entitlement of some grades represented by the Federated Union of Government Employees.]

- Letter to Personnel Officers dated 23 April 1993
[Informs departments that service as a Clerical Assistant may reckon as service at Executive Officer level for the purposes for promotion to the maximum annual leave allowance in the Executive Officer grade.]

- Circular 33/97: Agreement in Relation to Grades Represented by the Civil and Public Service Union
  [Paragraph 43 provides for a minimum annual leave allowance of 20 days for CPSU grades which currently have a leave allowance of less than that amount, with effect from 1997/98 leave year.]

- Letter to Personnel Officers of 27 February 1998
  [Advises Departments of the provision of the Organisation of Working Time Act 1997, in relation to, inter alia, annual leave.]

- Letter to Personnel Officers of 20 March 1998
  [Re: Implementation of General Council Report 1327 concerning (i) minimum annual leave allowances and (ii) opening arrangements on Privilege Days.]

- Circular 26/99: Annual Leave [This is a consolidation of existing general instructions regarding annual leave, inclusive of legislative changes arising from the coming into force of the holiday provisions of the Organisation of Working Time Act 1997, which applies only to non-industrial civil servants.]

- Circular 27/03: Annual Leave [Revised annual leave allowances. This circular rescinds Circular 26/99]
(ii) **Procedures and Practices:**
Departments have delegated authority to apply the annual leave rules to their staff without the need to consult with the Department of Finance. An officer who has an enquiry in relation to annual leave should consult his/her own Personnel Section - the Department of Finance should only be contacted by Personnel Sections.

(iii) **Guidelines and Interpretations:**
Guidance notes are available in relation to certain issues on annual leave.

### C.3. Career Break Scheme

**Introduction**
The career break scheme allows staff to apply to take special leave without pay for periods from six months to five years for a number of purposes. Career breaks of up to three years are available for genuine self employment (officers should see the guidance note on special leave for employment generating schemes – see section C.6 of this chapter).

**PUBLISHED RULES, PROCEDURES AND PRACTICES**

Circular 18/98: Special Leave without pay for career breaks. (PC 98)

This circular supersedes previous circulars: 28/86, 2/88, 2/93 and all associated minutes to Personnel Officers. (PC 98)

**Minutes to Personnel Officers**
30 January 1998 Entitlement to Unemployment Assistance from date of expiry of career break to the date requested to return to duty

31 May 2002 Purpose of career break, termination of career break, alternative employment

Procedures and practices
Departments have delegated authority to apply the career break rules to their staff without the need to consult with the Department of Finance.

C.4. Maternity Leave

Introduction
Maternity leave is available in the Civil Service in accordance with the terms of the Maternity Protection Act 1994. While the Act does not confer an entitlement to remuneration while on maternity leave, a civil servant on maternity leave will be given full pay, except where s/he has been appointed for a fixed term of less than 26 weeks. The remuneration, if any, to which a person, who has been appointed for such a fixed term, is entitled, is outlined in the Circular mentioned below.

LEGISLATION
Maternity Protection Act 1994 and associated Statutory Instruments

PUBLISHED RULES, PROCEDURES AND PRACTICES
Circular 09/2001: Extension of Maternity and Adoptive Leave (PC 97)
Circular 35/95: Maternity Leave (PC 97)
Chapter 4 - Employment in the civil service

Circular 34/95: Measures to Protect the Health and Safety of Pregnant Employees (PC 97)

Confidential Circular 11/95: Maternity Leave - Information for Personnel Officers (PC 97)

Minutes to Personnel Officers

9 June 2000 Replacement of Staff whilst on Maternity or Adoptive Leave

16 December 1999 Additional maternity, adoptive and short-term unpaid leave (i.e. up to 13 weeks) to count for service for increments and promotion from 1 January 2000

C.5. Sick Leave

Introduction
Under the civil service sick leave scheme, heads of departments/offices may pay civil servants who are absent from work through illness, subject to certain maximum limits. The amount of sick leave an officer takes can have an effect on confirmation of appointment and/or eligibility for promotion (see also "Performance monitoring" - section E.22. of this Chapter).
PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular no. 6/64 (PC 53) - “Sick Absences of officers on probation” [Advises Departments to monitor the level of sick leave of officers on probation.]

Circular no. 34/76 (PC 53) - “Clearance of candidates for promotion or establishment; sick absences and health considerations” [Superseded all previous instructions on the matter.]

Circular no. 25/78 (PC 96) - “Sick Leave” [Consolidation of existing general instructions re: the application of the civil service sick leave regulations to individual officers; sets limits of discretion to authorise paid sick leave etc.]

Circular Letter no. 7/78 (PC 96) - "Sick Leave" - [Detailed practical advice on operation of sick leave scheme; minor amendments to regulations.]

Confidential Circular no. 3/91 (PC 53) - "Clearance of candidates for promotion or establishment; sick absences and health considerations" [Instructs Departments on clearance of candidates.]

Letter to Personnel Officers of 2/12/92 - [Procedures to be followed when a head of department is not satisfied with the medical evidence produced by an officer in support of an application for sick leave with pay.]

Circular No. 32/91 (PC 53) - “Clearance by reference to sick absence and health” [Amendment of Circular 34/76.]
Chapter 4 - Employment in the civil service

Letter to Personnel Officers of 15/1/93 - [Setting out the method by which to calculate sick leave for job-sharers.]

Circular No. 33/95 (PC 96) - “Sick Leave arrangements for unestablished and temporary staff” [Applies benefits of conditions set out in Appendix A of circular 25/78 to most staff.]

Confidential Circular No. 11/95 (PC 53) - "Sick Leave during or after Pregnancy" [instructions on how to account for Sick Leave during or after Pregnancy; interaction with 34/76.]

Circular 33/99: [Amendment to provisions on the clearance of candidates for promotion or establishment: sick absences and health considerations.]

A Guidance Note is also used to deal with questions of sick leave.

C.6. Special Leave

Introduction
Special leave is an authorised absence from duty, granted to an officer for a specific purpose. Leave can be with pay or without pay and various conditions may apply.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative
(i) Rules
Circular letter 2/76: Special Leave (PC98)
Chapter 4 - Employment in the civil service

- Circular 51/79: Leave for attendance at training with the Reserve Defence Force
  [Details various aspects in relation to the leave allowed to civil servants who undertake a training course with the Reserve Defence Force.]

- Circular 7/82: Special Leave with pay on marriage
  [Allows for up to 5 days special leave with pay on marriage subject to certain conditions.]

- Special leave without pay for career breaks
  [For information please see separate section dealing with career breaks.]

- Letter to Personnel Officers dated 9/3/87
  [Informs Departments that special leave with pay may be allowed to officers who will be representing Ireland at The Olympic Games, World Championship events, European Championship events and Pre-Olympic Qualifying events and sets out certain conditions attaching to such leave.]

- Circular 6/89: (Paragraph 26) Removals Expenses
  [Special leave in circumstances where officer is permanently transferred.]

- Circular 28/91: Special Leave for domestic reasons  (PC98)
  [Sets out circumstances in which special leave may be granted for bereavement, family illness etc.]
Chapter 4 - Employment in the civil service

- Circular 33/91: Special Leave to take up an appointment with an institution of the European Communities or other international organisation of which Ireland is a member.

- Letter to Personnel Officers dated 14/2/91

  [Informs departments that flexibility within the flexible working hours arrangements may be given to officers affected by marital separation or breakdown in order to attend court proceedings, consultations with solicitors or the family mediation service.]

- Confidential Letter to Personnel Officers dated 27/9/91

  [Informs departments that an application for special leave in respect of the death or illness of a "common law" wife or husband should be dealt with on the same basis as a corresponding application in respect of an Officer's spouse.]

- Letter to Personnel Officers dated 16/3/93

  [Gives departments further guidelines in relation to applications from staff for special leave in the event of a serious and unforeseen illness of an officer's immediate relative.]

- Letter to Personnel Officers dated 4/11/97

  [Sets out arrangements for public service volunteers on special leave with the Agency for Personnel Services Overseas (APSO) and the establishment of a Rapid Response Register.]

Special leave is also available for a number of purposes which are not specifically outlined in Circulars or Letters to Personnel Officers. These purposes are referred to in the guidance notes below.
(ii) **Procedures and Practices:**

The administration of the above circulars is the responsibility of individual departments. An officer who wishes to apply for special leave or query any matter in relation to it should consult the Personnel Section of his/her own department. On occasion, the Department of Finance is consulted to advise on difficulties in interpretation - see (iii) below.

(iii) **Guidelines and Interpretations:**

Guidance notes are available in relation to:

(i) General conditions attaching to special leave.
(ii) Arrangements for civil servants to enable them to accept employment within the state on secondment to outside organisations.
(iii) Service with the EU or an international organisation of which Ireland is a member.
(iv) Special leave for work of public importance.
(v) Special leave for overseas development, missionary, charitable and cultural purposes.
(vi) Special leave for domestic/social purposes including bereavement and family illness, accompanying a spouse abroad and unforeseen social obligations.
(vii) Special leave for sporting purposes.
(viii) Special leave for the purpose of training with the Reserve Defence Forces.
(ix) Other forms of special leave such as (a) special leave for employment generating schemes and (b) special leave for official business not related to official duties.
C.7 Parental Leave

Introduction
Parental leave is available in the Civil Service in accordance with the terms of the Parental Leave Act 1998. Under the terms of the Act, an officer who is the natural parent or adoptive parent of a child shall be entitled to a period of unpaid leave for fourteen working weeks. While the Act does not confer an entitlement to remuneration and superannuation benefits, the officer on parental leave is deemed to be in employment. The absence will therefore count as service and will reckon for increment purposes and for qualifying service for annual leave and promotion.

LEGISLATION

Parental Leave Act 1998 and associated Statutory Instruments

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 25/2003: Amendment to Parental Leave Entitlement (age) (Circulars 22/00 and 39/02 refer) (PC 97)

Circular 39/2002: Amendment to Parental Leave Entitlement (Age & Disability) (PC 97)

Circular 22/2000: Extended Entitlement to Parental Leave (PC 97)

Circular 22/98: Parental Leave (PC 97)

Minutes to Personnel Officers

03 August 1999 Parental Leave pay calculations

27 September 1999 Parental Leave entitlement of job-sharers

25 July 2000 Re: Period of notice required to avail of Parental Leave
Procedures and practices

Departments have delegated authority to apply the parental leave rules to their staff without the need to consult with the Department of Finance.

C.8 Paternity Leave

Introduction

The Paternity Leave scheme was introduced to allow three days special leave with pay to fathers of children born on or after 1 January 2000. The leave may be taken up to four weeks after the birth of the child. In the case of adoption, the leave may be taken on or up to four weeks after the date of placement of the child. In the case of multiple births, three days leave with pay is granted for each child. So, for example, in the case of twins, 6 days paid leave would be granted to the father.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 32/99: Paternity Leave (PC 97)

Minutes to Personnel Officers

21 December 1999 Re: Paternity Leave in event of a stillbirth.
C.9  Term Time Scheme

Introduction
The Term Time scheme is available in the Civil Service to provide unpaid leave for working parents, persons acting in loco parentis, or the primary carer of a person with a disability who needs care on a continuing or frequent basis. Under the terms of the scheme, the period of special leave is available as a continuous block of thirteen weeks commencing at the beginning of June, or ten weeks commencing the last week of June.

PUBLISHED RULES AND PROCEDURES


Circular 37/2000: Term Time Scheme 2001-3

Minutes to Personnel Officers


20 September 2002 Restoration of service for participants in the pilot term time schemes in 1998 and 1999

7 February 2001 Re: Term Time Scheme (clarifying Circular 37/2002)

Procedures and practices

Departments have delegated authority to apply the term time leave rules to their staff without the need to consult with the Department of Finance.
SECTION D : EDUCATION AND EXCHANGE PROGRAMMES

D.1 Administrative Officer (AO) Exchange Programme

Introduction
Under the terms of the AO Exchange Programme, an AO must serve in another department before s/he may be promoted under internal procedures in his/her parent department.

PUBLISHED RULES, PROCEDURES AND PRACTICES
Circular 12/86 Assignment of Administrative Officers (AOs) to departments other than their parent department on a temporary basis (PC 36)

Circular 24/95 Agreement in relation to grades represented by the Public Service Executive Union (PC 61)

[Specifies that participation in the AO Exchange Programme is one of the eligibility criteria for AOs for progression to the higher scale. (paragraphs 33.1 and 33.3 refer).]

Restructuring Agreement for PSEU Grades : Note of Understandings
Reiterates that the eligibility requirement to spend a period of at least one year in a department other than the parent department is to be enforced.
(A copy of this Note is available in Personnel Units.)
D.2. Detached national expert scheme

Introduction
The Detached National Expert Scheme allows for the secondment of Irish nationals to the European Commission. Under the scheme the home administration continues to pay the salary of the expert while on secondment and the European Commission pays a per diem allowance to cover the cost of living in Brussels.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative

WHERE AVAILABLE
The Commission Decision and the rules applicable to the scheme can be obtained from the European Public Information Centre, European Union House, Dawson Street, Dublin 2.

D.3. École Nationale d'Administration (ÉNA) Scholarship

Introduction
Each year since 1984 Ireland has been invited by the French authorities to nominate civil servants to participate in the international cycle at ÉNA for foreign students from public administrations throughout the world. Selection for ÉNA is on a competitive basis with the final decision on the acceptance of nominees resting with the French authorities.
PUBLISHED RULES, PROCEDURES AND PRACTICES

On receipt from ÉNA of an invitation to participate, the Department of Finance writes to departments inviting them to nominate members of staff to compete for a place at ÉNA, specifying the eligibility requirements and conditions of participation.

(A copy of the minute relating to the most recent selection process is available in Personnel Units.)

D.4. UK-Ireland and Sweden-Ireland Exchange of Civil Servants Schemes

Introduction

Under the terms of the exchange schemes, civil servants from Ireland may be temporarily transferred to the UK civil service (including the Northern Ireland civil service) for six months, or to the Swedish civil service for three months, with a reciprocal arrangement for civil servants from the UK and Sweden to be temporarily transferred to the Irish civil service.

Published Rules, Procedures and Practices

From time to time the Department of Finance writes to departments inviting them to nominate members of staff to participate in the Exchange Schemes, specifying the eligibility requirements and conditions of participation. Details of the nominees are then sent (by the Department of Finance) to the UK Cabinet Office and to the Swedish Office for Administrative Affairs who endeavour to arrange temporary placements for them in
the UK and in Sweden. In the same way, the Department of Finance endeavours to arrange temporary placements in Ireland for UK and Swedish civil servants.

D.5. Lateral Mobility Scheme

Introduction
Under the scheme, staff in middle-management may, with the approval of their head of department, transfer to another part of the public sector (inside or outside the State) or to the private sector for a period of between six months and two years.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 10/79: Temporary Staff Transfers (Lateral Mobility) within the Public Sector (PC 36)

D.6. Study Leave Provisions and Refund of Fees Scheme

Introduction
There are a number of facilities which may assist officers who wish to pursue their formal education further after entry to the civil service. These include, refund of course and examination fees, paid examination leave, paid and unpaid study leave.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 33/64: Special leave with pay to sit for University and other exams (PC 34)

Circular 12/68: Special leave without pay for cultural and educational purposes (PC 34)
Chapter 4 - Employment in the civil service

Confidential Circular 14/72: Attendance of civil servants at courses in foreign languages (PC 34)

Circular 31/75: Refund of fees in respect of attendance at certain second-level courses (PC 34)

Circular Letter 2/76: Special leave (PC 98)  
(paragraphs 20.1 - 22.3 inclusive of Part VII refer)

Circular 4/76: Special leave without pay to pursue primary degree courses (PC 34)

Circular 21/78: Third-level courses of education (PC 34)  
[Basic circular on the refund of fees scheme.]

Circular 16/80: Paid study leave for second-level examinations (PC 34)

Circular 38/81: Paid study leave for third-level examinations (PC 34)

Minute to Personnel Officers, dated 17/9/82: French language tuition for civil servants (PC 34)

Circular 6/88: Amendment to paid study leave arrangements (PC 34)

General Council Report 1258
Allows up to two days special leave with pay, to facilitate compulsory attendance at residential schools, as part of a course undertaken by distance learning.
OTHER PROVISIONS NOT DIRECTLY COVERED IN THE ABOVE

Attendance at seminars, study trips etc within working hours
There is no provision for special leave with pay for such purposes. However, if an officer is undertaking the course because it is considered of particular relevance to his/her work or of particular benefit to his/her parent department, the period spent on the seminar may, at the discretion of the head of the department, be regarded as time spent on a training course. Otherwise, an officer could be allowed to avail of unpaid leave or annual leave in addition to the normal paid study leave provisions.

If there are any additional costs/fees arising from such seminars/trips, they may be treated for refund purposes, by the parent department, in the same manner as the fees for the rest of the course, provided (a) attendance is a compulsory part of the course and (b) the educational institution provides the department with a satisfactory explanation as to why, if attendance is an essential and compulsory element of the course, the cost is not included in the overall fees for the course.

D.7. University of Limerick cooperative education programme
Introduction
A special scheme is operated in collaboration with the University of Limerick whereby selected students are assigned to the civil service for strictly limited periods under the University's cooperative education programme. This special scheme was set up in 1975 with the agreement of the Staff Side under the Civil Service Conciliation and Arbitration Scheme.
Chapter 4 - Employment in the civil service

Administrative
Letter dated 26/4/90 to Staff Side Secretary of General Council Staff Panel setting out the details of this scheme.
SECTION E : OTHER

E.1. Alcoholism programme

Introduction
The civil service has a stated programme to deal with alcoholism.

ADMINISTRATIVE RULES, PROCEDURES AND PRACTICES

Circular 33/84: A programme to deal with the problem of alcoholism in the civil service (PC 160)

Civil Service Programme to deal with Alcoholism
[A copy of this Booklet is available in Personnel Units.]

E.2. Arrangements in respect of civil servants who are physically assaulted on account of their official duties

Introduction
Civil servants who are assaulted on account of their official duties may be paid an ex-gratia payment as a gesture of support for officers who were unfortunate enough to be subjected to assault in such circumstances.
Chapter 4 - Employment in the civil service

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular no. 5/86 (PC 158) - "Assaults on Staff" - [Instructions on reporting of assault, procedures to be followed in cases of assault, and preventive measures.]

Letter to Personnel Officers of 26 May, 1995 - [Permitting departments to pay up to £1000 to officers in cases of physical assault.]

Letter to Personnel Officers March 2000 - [Permitting Departments/Offices to make ex-gratia payments of up to £2,000 in cases where officers have suffered distress as a result of assaults on them by members of the public.]

E.3. Assignment to Higher Scales of Administrative Officers (AOs)

Introduction
Progression to the higher scales for AOs is calculated centrally on an interdepartmental basis by the Department of Finance, having obtained the relevant information from each Department/Office in which AOs are serving.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 24/95: Agreement in relation to grades represented by the Public Service Executive Union (PC 61)

Restructuring Agreement for PSEU Grades: Note of Understandings:
[Clarification in relation to certain aspects of the restructuring agreement.]
(A copy of this note is available in Personnel Units.)
Minute to Personnel Officers dated 12 March 1996
[Amends paragraph 9 of Circular 24/95, in relation to the treatment of staff on special leave to serve with an institution of the EU, or another international institution of which Ireland is a member.]

Note issued to Personnel Officers with minute dated 12 May 1997
[Note on Progression of AOs to higher scale - suitability for promotion.]
(A copy of this note is available in Personnel Units.)

Minute to Personnel Officers dated 3 July 1997
[Arrangements relating to AOs who are due to be assigned to the higher scale, but who do not have the requisite three years' service.]

E.4. Civil service policy on AIDS

Introduction
The civil service has a stated policy on AIDS in the workplace.

PUBLISHED, RULES, PROCEDURES AND PRACTICES

Circular 12/88: Civil Service policy on AIDS (PC 160)
E.5 Civil Service Policy on non-discrimination on grounds of sexual orientation

Introduction
The civil service policy on non-discrimination on grounds of sexual orientation is formally stated within the civil service policy on AIDS in the workplace. General Civil Service Policy on non-discrimination is in accordance with the terms of equality legislation and is set out in ‘Diversity in the Civil Service’ (2002).

LEGISLATION
Employment Equality Act 1998
Equal Status Act 2000

PUBLISHED RULES AND PROCEDURES


Diversity in the Civil Service – A Policy on Equality of Opportunity (July 2002)
(Each member of staff should have a copy of the Diversity Policy. It is to be supplied to all new recruits by the Parent Department. This supersedes the previous “Equal Opportunity Policy and Guidelines for the Civil Service”.)

E.6. Civil servants and political activity

Introduction
Civil servants are subject to restriction in their political activity. They are prohibited by the Electoral Acts from membership of the Houses of the Oireachtas, and there are Department of Finance circulars setting out rules on lesser levels of political activity. The Electoral Acts are under the aegis of the Department of the Environment and Local Government.

PUBLISHED, RULES, PROCEDURES AND PRACTICES

Circular No. 23/25 (PC 166) - "CivilServantsasCandidatesfor seatsinthe Oireachtas andon LocalCouncils" [Standardprohibitionon membership of Oireachtas.]

Circular No. 21/32 (PC 166) - "CivilServantsandPolitics" [Prohibiting civil servants identifying themselves with political views.]

Circular No. 20/34 (PC 166) - "CivilServantsasCandidatesfor seatson LocalCouncils - [Relaxation of rules to permit PostOfficedepartmental grades to sit on localcouncils.]

Circular No. 22/74 - "Civil Servants as candidates in Local Authority elections" [Further relaxation permitting allindustrial, sub-clerical and manual-grade civil servants, and certain members of clerical and analogous grades in the civil service, to stand for election to local authorities.]

Circular No 7/99 - “Civil Servants as candidates for local authority elections”. [This circular sets out the revised rules governing civil servants and local elections. ]
Press release of 6 March 1974 - [Announcement of Government decision that all industrial, sub-clerical and manual-grade civil servants, and certain members of clerical and analogous grades in the civil service, will be free to engage in political activity; re-iteration of ban on political activity for all civil servants above that grade level].


A Guidance Note is used to advise Departments.

E.7. Conduct

Introduction
The rules concerning the conduct of civil servants are set out in Department of Finance circulars. Additionally, the “Civil Service Code of Standards and Behaviour”, which underpins the existing rules in many areas, was introduced in the civil service in September 2004.

PUBLISHED, RULES, PROCEDURES AND PRACTICES
Circular No. 20/28 (PC 165) - "Bankruptcy or Insolvency of civil servants" [Instructions on how to deal with bankruptcy; requirement to report statement of bankruptcy to head of department.]
Chapter 4 - Employment in the civil service

Circular No. 17/32 (PC 164) - "Use of Influence by Civil Servants" [Prohibits officers from making representations to politicians in relation to their own employment.]

Circular No. 16/36 (PC 166) - "Civil Servants and Outside Occupations" [Prohibits professional civil servants from engaging in the practice of their professions outside their civil service employment.]

Circular No. 32/77 (PC 147) - "Dealings with the Public" [Instructions on how to deal with the public in writing, in person and on the phone.]

Circular No. 7/98 (PC 162) - "Freedom of Information" [On the need to maintain confidentiality of information obtained while in civil service employment; main points of the Official Secrets Act; form to be signed acknowledging that the officer has read the circular.]

Circular No. 3/89 (PC 146) - "Data Protection Act 1988" [Instructions on compliance with Act, security considerations, Official Secrets Act.]

Confidential Circular 5/96 (PC 162) - "Unauthorised disclosure of information" [Measures to prevent the unauthorised disclosure of confidential information; procedures for investigating leaks. The circular is under review.]

A Guidance Note is also used to advise on queries related to conduct.
E.8. Deductions from Salary

Introduction
There are agreements to deduct amounts of money from the salaries of civil servants and forward them to various insurance, representative and charitable organisations on behalf of the officer who requests that the deductions be made. The organisations in respect of whom deductions may be made, and the conditions attaching to the deductions, are notified to departments by means of Department of Finance circulars and letters.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circulars No. 4 & 34/27 (PC 83) - "Deductions from salaries in respect of certain Insurance Policies" [Authorises deductions for policies linked to home-purchase.]

Circular No. 19/40 (PC 83) - "Deductions from salaries in respect of Life Assurance Policies" [Authorises deductions for Life Assurance policies from salaries of established civil servants.]

Circulars No. 31/40 & 14/41 (PC 83) - "Instructions regarding Deductions from salaries in respect of Life Assurance Policies" [Practical advice on how to manage deductions for Life Assurance policies.]

Circular No. 2/57 (PC 83) - "Deductions from Pay in respect of Life Assurance Policies" [Authorises deductions for Life Assurance policies from salaries of unestablished civil servants at a charge to the Assurance Company of 2½% of the premium.]
Circular No. 21/57 (PC 83) - "Voluntary Health Insurance" [Authorises deductions for VHI policies from salaries of civil servants, and announces the Group Scheme.]

Circular No. 10/76 (PC 84) - "Civil Service Benevolent Societies" [Authorises deductions for the Civil Service Society and the Civil Service Benevolent Fund; notifies rate of deductions.]

Circulars No. 38/77 & 9/81 (PC 84) - "Deductions from Pay of subscriptions to staff associations" [Authorises deductions for the Civil Service Trade Unions and sets out arrangements for deduction.]

Circular No. 37/80 (PC 84) - "Civil Service Third World Fund" [Authorises deductions for the Civil Service Third World Fund; notifies rate of deductions.]

Circular No. 27/91 (PC 84) - "Civil Service Charities Fund" [Authorises deductions for the Civil Service Charities Fund; notifies rate of deductions.]

Letter of 2 June 1993 - "Deduction at source facilities for Public Service Sports and Recreational Complex Ltd." [Authorises charge-free deductions for subscriptions to the PSSRC.]

Letter to Personnel Officers of 25 March 1994 - [Instruction on the procedure to be followed where a department discontinues deduction from an officer's pay of a subscription to a staff association or union, at the officer's request.]

Letter to Personnel Officers of 31 July 1997 - "Deduction at source schemes" [Instruction not to distribute material associated with a deduction scheme, or advertising a service independently of a deduction facility, addressed to individual employees by
name; instruction that service providers not be permitted to use personal data or to have personal data disclosed to them; extension of the deduction facility granted to VHI in 21/57 to BUPA on the same terms.]

Letter to Personnel Officers of 24 November 2000 - [Informing that the provisions of the letter of 31 July 1997 do not apply to such organisations which have a clear link with the Civil Service and these organisations should be facilitated should they wish to distribute appropriate material in salary envelopes or through other suitable media.]

E.9. Employee Assistance Service

Introduction
The Employee Assistance Service (EAS) is a work based support service, designed to assist employees manage personal difficulties, which, if left unattended, may adversely affect their work performance and/or attendance and their quality of life. The Service provides confidential assistance and a wide range of supports to staff and management in relation to personal or job-related problems.

PUBLISHED, RULES, PROCEDURES AND PRACTICES

Circular 35/97: Employee Assistance Service (PC 160)
(Each member of staff should have a personal copy of Circular 35/97; it is to be supplied to all new recruits by the parent Department.)
Chapter 4 - Employment in the civil service

E.10   Equality of Opportunity in the Civil Service

Introduction
The Civil Service operates a policy of non-discrimination on the grounds of gender, marital status, family status, sexual orientation, religious belief, age, disability, race and membership of the traveller community, in accordance with the relevant domestic legislation and relevant case law, both domestic and from the European Court of Justice.

LEGISLATION

Employment Equality Act, 1998
Equal Status Act, 2000

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular Letter 8/77: Legislation affecting conditions of employment (PC89)

Circular 15/86: Equal Opportunity Policy and Guidelines for the Civil Service (PC 40)

Equal Opportunity Policy and Guidelines for the Civil Service
Booklet setting out policy (1986)

Circular 11/88: Forms of personal address     (PC 40)
Recommends use of the title “Ms” in preference to “Miss” or “Mrs” and “s/he” in preference to “he/she”.

Civil Service Policy on Bullying and Harassment
“A Positive Working Environment”, An Anti-Harassment, Sexual Harassment and Bullying Policy for the Civil Service; July 2000. This supersedes the previous “Guidelines for Dealing with Sexual Harassment in the Civil Service”


Diversity in the Civil Service – A Policy on Equality of Opportunity (July 2002)
(Each member of staff should have a copy of the Diversity Policy. It is to be supplied to all new recruits by the Parent Department. This supersedes the previous “Equal Opportunity Policy and Guidelines for the Civil Service”.)

Gender Equality Policy for the Civil Service (September 2001)
(Each member of staff should have their own copy of the Gender Equality Policy. It is to be issued to all new recruits by the Parent Department.)

Code of Practice on the Employment of People with a Disability in the Civil Service (1994)

Section E.11 Ethics

Introduction

The Ethics in Public Office Act 1995 and Statutory Instrument number 57 of 1996 made under it, require certain civil servants to make annual statements of interests and otherwise to make occasional statements about possible conflict of interests.
Chapter 4 - Employment in the civil service

The Standards in Public Office Act 2001 came into effect on 10 December 2001. Statutory Instrument number 576 of 2001 refers. The Act builds on the provisions of the 1995 Act and, in addition, in the case of public servants addresses two main issues, namely the creating of tax clearance requirements for senior public servants and the drawing up of codes of conduct to apply to public servants. The Department of Finance issued a detailed circular (No 4/2002 dated 14 January 2002) clarifying how civil servants must comply with the terms of both acts. This circular superseded the previous circulars which dealt with the Ethics in Public Office Act 1995, namely Circular No 37/95 and Confidential Circular No 2/97. At the time of writing, the draft “Civil Service Code of Standards and Behaviour”, which was discussed with the civil service unions, the Standards in Public Office Commission and the Joint Oireachtas Committee on Finance and the Public Service, was nearing completion.

PUBLISHED RULES, PROCEDURES AND PRACTICES


E.12. Foreign Travel Policy

Introduction

From time to time the Department of Finance issues policy documents in relation to travel abroad on official business. The issues dealt with include procedures for the evaluation of the various options available from air carriers, the class of air travel and the standard of hotels to be used.
Letter to Secretaries General dated 31 March 1998 enclosing foreign travel policy. [Sets out general principles governing travel abroad on official business].

E.13. Grievance and Disciplinary Procedures

Introduction
The Civil Service Regulation Act 1956 (as amended) provides for the regulation, control and management of the Civil Service. The Act gives Ministers the power to discipline civil servants, and provides for their dismissal in cases of grave misconduct. Traditionally the matters of discipline and grievance (complaints pursued by individual civil servants) have been dealt with together in Department of Finance circulars. The Civil Service Regulation Act 1956 also provides for disciplinary penalties (e.g., the demotion, reduction in pay and dismissal of civil servants) in cases of misconduct. It also provides for suspension without pay in certain circumstances.

Circular no. 34/29 (PC 174) - "Procedure in cases of fraud or theft by officials" [Need to take prompt action, prosecution of offenders, report to Minister for Finance on the incident and subsequent action.]

Confidential Circular Letter of 12 May 1939 (PC 174) - "Procedure in cases of fraud or theft by officials" [Need to supply details of any extenuating circumstances in order to assess whether prosecutions should be initiated.]
Confidential Circular no. 12/57 (PC 176) - "Dismissal from the Civil Service" [Instructions on payment to officers on suspension; prompt processing of dismissals by means of memoranda to Government.]

Circular no. 9/84 (PC 171) - "Procedures for dealing with grievance, disciplinary and promotion eligibility problems" [Although superseded by 1/92 for most purposes, Section 3, which deals with problems of eligibility for promotion, remains in effect.]

Circular no. 1/92 (PC 171) - "Procedures for dealing with grievance and disciplinary problems" [The current circular which applies to most civil servants; sets out the procedure for dealing with such cases and established the Mediation Officer (for grievance cases) and the Civil Service Disciplinary Code Appeal Board (for disciplinary cases).]

Letter to Personnel Officers of 14 October 1994 - Notification of extension of Circular no. 1/92 to grades covered by the C and A scheme for Certain Higher Grades.

A Guidance Note is used to advise departments on cases of suspension and discipline.

**E.14. Hours of work**

**Introduction**

Changes in hours of attendance for general service grades or grades common to two or more Departments are dealt with at General Council which is the central forum at which the conditions of service of civil servants are discussed between management and unions. Where the members of a grade are located in one particular Department only the discussions will take place on a Departmental level.
Chapter 4 - Employment in the civil service

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative

The Organisation of Working Time Act 1997 confers statutory rights on all employees concerning, inter alia, maximum working time. The maximum working week of 48 hours will come into effect in the third year following commencement of the Act. In the interim, employees may, subject to certain conditions, be permitted to work more than an average of 48 hours over the two year period commencing on 1 March 1998. The Organisation of Working Time Act 1997 comes under the aegis of the Department of Enterprise, Trade and Employment.

Administrative

(i) Rules

- Circular 16/64 : Five Day Week for Civil Servants
  [Introducing the five day week for general service grades in the Civil Service.]

- Circular 21/71 : Reduction in the conditioned hours of work of certain grades
  [Reduced conditioned weekly hours of work of certain grades from 42 hours (gross) to 41 hours (gross).]

- Circular 41/71 : Reduction in the conditioned hours of the general service grades of Staff Officer, Executive Officer and Higher Executive Officer
  [Reduced the conditioned weekly hours of work of these grades from 42 (gross) to 41 (gross).]

- Circular 22/72 : Reduction in the hours of work of the grade of Sightless Telephonist
  [Reduces weekly hours of work from 42 (gross) to 41 (gross).]
Chapter 4 - Employment in the civil service

- Circular 25/72 : Reduction in the conditioned hours of certain grades for which the Institute of Professional Civil Servants holds recognition [Reduced the conditioned weekly hours of work for certain grades from 42 (gross) to 41 (gross).]

- Circular 19/91 : Reduction in hours of work of general service grade represented by the Federated Union of Government Employees (FUGE).
  [Regarding the implementation of the 41 hour week for the grades of Head Messenger, Messenger and Services Attendant.]

- Letter to Personnel Officers 17 December 1991 :
  [Regarding the implementation of the 41 hour week for certain FUGE grades common to two or more Departments.]

- Letter to Personnel Officers dated 27 February 1998
  [Advising departments of the provisions of the Organisation of Working Time Act.]

E.15.  Indemnification in respect of legal costs

Introduction
Where a civil servant is alleged to have done something in the course of his/her official duties which gives rise to a legal action for damages from another party, the State may, depending on the circumstances of the case, take over the cost of the defence or recoup the officer’s legal expenses when the action has been concluded.
Administrative

(i) Rules:
A civil servant, subject to certain conditions, shall be indemnified against any reasonable legal expenses necessarily incurred by him/her and against any damages and/or costs awarded against him/her in the event of civil proceedings being taken against him/her arising out of the manner in which s/he discharges his or her duties, provided that an examination of all the circumstances (including the outcome of such proceedings) establishes that s/he acted bona fide in the execution of his/her duties and did not act with gross negligence or gross neglect of his/her duties. (General Council Report No. 1357 refers.)


(ii) Procedures and Practices:
On occasions departments seek clarification on the procedure of indemnification from the Department of Finance.

E.16. Injury in the workplace

Introduction
Civil servants on modified rate of PRSI are only partly covered by the occupational injury legislation. Additional cover, intended to bring the level of cover up to that available to
employees on full rate PRSI, are set out in Department of Finance circulars. There is also a special sick leave scheme for all civil servants injured on duty. The Social Welfare (Occupational Injury) Act 1966 comes under the aegis of the Department of Social, Community and Family Affairs.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular no. 25/75 (PC 96) - "Social Welfare (Occupational Injuries) Act 1966 - Benefits and their effect on Sick Pay entitlement" [Information about level of benefit available to civil servants on modified rate of PRSI who suffer an occupational injury, and setting out the sick leave entitlements of all civil servants who are injured on duty.]

Circular no. 1/82 (PC 96) - "Sick leave arising from accidents on duty" 32/90 - "Safety, Health and Welfare at Work Act 1989" [Instructions on the Act, how to compile safety statements and how to set up consultative arrangements with Staff.]

Confidential Circular 6/97 (PC 96) - "Delegated Authority in relation to Circular 25/75" [Delegates authority to departments in relation to the payment of the cost of medical care, as outlined circular 25/75, and delegates the power of decision regarding the grant of the benefit described in circular 1/82.]

E.17. Job-Sharing Scheme

Introduction
The job-sharing scheme allows staff to apply to work for half their normal hours for a period of not less than one year. The Jobsharing scheme has now been superseded by the Worksharing scheme with effect from 1 June 2001 (Circular 31/2001).
Chapter 4 - Employment in the civil service

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 3/84: Pilot Job-Sharing Scheme  (PC 92)

Circular 2/88: Amendments to job-sharing and career break schemes  (PC 92)
[Reducing the minimum period to one year.]

Circular 4/98: Amendment to the job sharing scheme re reckoning of service and seniority  (PC 92)
[For the purposes of reckonable service (insofar as it affects qualifying service for purposes other than pay, incremental progression and superannuation), credit should be given for job sharing service on the same basis as full-time service.]

Minutes to Personnel Officers  from time to time amending or clarifying the scheme, in particular the following:

13 July 1984 and 12 June 1985  Arrangements arising from the filling of vacancies in provincial areas arising as a result of job-sharing.


31 March 1987  Treatment for increment purposes of job sharers on return to full-time duty.
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 January 1993</td>
<td>Setting out method by which to calculate sick leave for job sharers.</td>
</tr>
<tr>
<td>24 March 1993</td>
<td>Arrangements to apply in certain situations where an officer is unable to find a job-sharing partner in the parent Department.</td>
</tr>
<tr>
<td>23 February 1994</td>
<td>Arrangements to apply in relation to the payment of children's allowances to staff who are job-sharing.</td>
</tr>
<tr>
<td>17 June 1994</td>
<td>Purchase of service for superannuation purposes by job sharers.</td>
</tr>
<tr>
<td>14 July 1994</td>
<td>Arrangements to apply to jobsharers in relation to increments.</td>
</tr>
<tr>
<td>27 March 1996</td>
<td>Clarification of arrangements to apply to jobsharers in relation to certain conditions of service, including (a) refund of fees and study leave, (b) overtime, (c) staff on loan, (d) promotion, and (e) division of public holidays.</td>
</tr>
<tr>
<td>27 February 1998</td>
<td>Advising departments of the provisions of the Organisation of Working Time Act 1997, including their impact on staff who are job-sharing.</td>
</tr>
<tr>
<td>17 August 1998</td>
<td>European Court of Justice (ECJ) ruling in the <em>Hill and Stapleton</em> case: increment point for job sharer returning to full-time work.</td>
</tr>
</tbody>
</table>
Chapter 4 - Employment in the civil service

12 March 1999 Letter to Departments on ECJ ruling in the *Hill and Stapleton* case.

27 September 1999 Parental Leave entitlement of job-sharers.


**OTHER PROVISIONS NOT DIRECTLY COVERED IN THE ABOVE**

Where a Department requires a partner for a person seeking job sharing (or for a person who is currently job sharing) and is unable to identify a suitable partner within the Department, the Personnel Section may register the details with the Civil Service Equality Unit of the Department of Finance, with a view to identifying a suitable partner in another Department. The Equality Unit keeps a record of the details and informs the relevant Departments when a similar request from another Department, for a partner in the appropriate grade, is received.

**E. 18 Worksharing**

**Introduction**

The purpose of Worksharing is to expand the scope of the existing Jobsharing scheme by providing for a wider range of attendance patterns. Examples of the attendance patterns include: mornings only, afternoons only, three days per week, four days per week, 9am to 3pm each day, week on/week off and three weeks out of four. Worksharing staff are paid on a pro rata basis.
Chapter 4 - Employment in the civil service

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 31/2001: Civil Service Worksharing Scheme

Minutes to Personnel Officers


7 November 2001 Implementation of Circular 31/2001

30 August 2001 Payment for Extra Attendance by Worksharers


E. 19 Flexible Working Hours (FWH) in the Civil Service

General Council Report 978: Sets out guidelines on the operation of FWH (March 1983). Detailed operation of FWH is subject to local agreement at Departmental Council; however some principles are negotiated centrally.

Minutes to Personnel Officers

April 2001 Flexi credits for absences from work due to marital separation or breakdown.
Chapter 4 - Employment in the civil service

3 April 2001 Reference to General Council Report number 1379, giving discretion to Departments to widen the bands of flexitime to 8 a.m. for the morning band and to 7 p.m. for the evening band.

General Council Report No. 1367: Giving discretion to Departments to extend FWH to Assistant Principals (26 April 2000)


General Council Report No. 1302: Increase in surplus carry-over from 10½ hours to 11½ hours. (29 May 1996)

E. 20 Protection of Employees (Part-Time Workers)

Introduction
Employment conditions of part time employees in the Civil Service are as set out in the relevant legislation.

LEGISLATION
Protection of Employees (Part-Time Work) Act 2001

PUBLISHED RULES, PROCEDURES AND PRACTICES
[Summarises main points in the Act]
E. 21  Civil Service Childcare Initiative

Introduction
In Budget 2001, €12.7 million (£10 million) capital was allocated for the provision of childcare facilities, for the children of civil servants throughout Ireland.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular 28/2001: Civil Service Childcare Initiative – Scheme of Capital Grants

E.22.  Performance Monitoring

Introduction
Civil servants serve probationary periods on appointment and can be dismissed by the Minister in charge of the department if their performance is not satisfactory. Progression on the incremental payscales is also subject to satisfactory performance. Civil servants to be appointed from the 1997 Executive Officer, Administrative Officer & Third Secretary competitions will be placed on initial one-year contracts and will only be offered long-term appointments if they are satisfactory as to health, performance and conduct during the contract year. Similar arrangements are to be introduced for other recruitment grades. The Civil Service Regulation Act 1956 (as amended) also provides for the termination of probationary appointments by the Minister in charge of the department.
Circular no. 9/87 (PC 74) - "Increments" [Comprehensive circular on award of increments; replaced all previous instructions and established a standard reporting form. The circular is under review in the context of a comprehensive examination of human resources management policies and practice.]

Letter to Assistant Secretaries in charge of Personnel dated 11 October, 1985. [Instruction not to extend period of probation in any case. The policy is under review in the context of a comprehensive examination of human resources management policies and practice.]

E.23. Personnel Code - An Cód Pearsanra

Introduction
The Personnel Code is a set of volumes which collects together circulars (except for those of a transient nature) and other instructions relating to personnel matters as issued by the Department of Finance and from 1973 to 1987 by the Department of the Public Service. Amending circulars and instructions issued from time to time are made available for insertion in the Personnel Code which is in loose-leaf form.

E.24. Safety, Health and Welfare of Employees

Introduction
Civil servants are subject to, and protected by, the law on safety and health in the workplace. The core legislation is the Safety, Health and Welfare at Work Act 1989. In the Civil Service the consultative arrangements required under that Act, and general
safety requirements, are set out in Department of Finance circulars. The Safety, Health and Welfare at Work Act 1989 comes under the aegis of the Department of Enterprise, Trade and Employment.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Circular No. 12/84 (PC 155) - "Health and Safety aspects of Visual Display Unit operation" [Instructions on the use of VDUs, including eyesight tests.]

Circular No. 32/90 (PC 155) - "Safety, Health and Welfare at Work Act 1989" [Instructions on the Act, how to compile safety statements and how to set up consultative arrangements with staff.]

Circular No. 22/93 (PC 155) - "Safety, Health and Welfare at Work (General Application) Regulations, 1993; First-Aid" [Instructions on training of first-aiders.]

Circular No. 3/94 (PC 155) - "Safety, Health and Welfare at Work (General Application) Regulations, 1993; Requirements for Work with Display Screen Equipment and Visual Display Units" [Further instructions on the use of VDUs, including more detailed instructions on provision of eyesight tests.]

Circular No. 34/95 (PC 155) - "Measures to Protect the Health and Safety of Pregnant Employees" [Requirement to assess the workplace for risks to pregnant or breastfeeding employees; requirement to move employees to safe work if risk exists, or to grant health and safety leave.]

Circular No. 16/99 - Special corrective appliances required for work with display screen equipment and visual display units.

General Council Reports

General Council Report 597 - [Re provision of basic office equipment.]

General Council Report 686 - Claim for proper heating arrangements in Government Offices [Agreement that the temperature in Government offices will normally be maintained in the range 63 -73 degrees Fahrenheit.]

General Council Report 1077 - Claim concerning Air-Conditioned Office Accommodation [Maintenance arrangements; agreement that the temperature in air-conditioned Government offices will normally be maintained in the range 68 -75 degrees Fahrenheit.]

General Council Report 1202 - Claim that Rest Rooms be provided in all workplaces [Recommendation that basic Rest Rooms be provided.]

General Council Report 1252 - Indemnification of Safety Representatives [Clarifying liability of Safety representatives appointed under Circular no. 32/90.]
E.25. Transfer scheme for CPSU - Clerical Officer

Introduction
A scheme was agreed at General Council under the Conciliation and Arbitration Scheme for the Civil Service for the transfer of clerical officers to positions in provincial locations. In accordance with this scheme departments determine whether, and in what order, applicants should be accepted for transfer.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Administrative
General Council report 1089 of 7 July 1987.

Note in the case of letters to departments/offices regarding transfers for officers on career breaks and job sharing see sections on Career Breaks and Job Sharing.
E.26. Uniforms and Protective Clothing

Introduction
Uniforms and/or protective clothing are issued to certain grades in the civil service. The Department of Finance, in conjunction with the Government Supplies Agency, has a policy function in relation to the introduction of new uniforms and the annual issue of uniforms and certain items of protective clothing to these grades.

PUBLISHED RULES, PROCEDURES AND PRACTICES

Legislative
The following are relevant in relation to protective clothing:

Administrative
(i) Rules
- Letter to Personnel Officers 17 October 1990
  [Regarding the amount of footwear and dry cleaning allowances payable in respect of uniformed grades represented by the Federated Union of Government Employees common to two or more Departments.]
- Letter to Personnel Officers 8 February 1993
  [Regarding the annual issue of uniforms to Services Officers.]
- General Council Report No. 1253, dated 29 October 1993
  [Regarding the issue of a uniform to the grade of Nightwatchman.]
- Letter to Personnel Officers 2 August 1995
  [Regarding the issue of an anorak and protective clothing to the Services Attendant Grade.]
(ii) Procedures and Practices

It is the responsibility of each Department to ensure that its officers receive their uniforms and protective clothing where warranted. There is also a general obligation on Departments under the Safety, Health and Welfare at Work (General application) Regulations, 1993 to provide appropriate protective equipment in circumstances where risks to the safety and health of the employees cannot be controlled or eliminated.
Chapter 5. ENGAGING CONSULTANTS IN THE CIVIL SERVICE

The rules for the engagement of consultants in the Civil Service are contained in

"Engaging Consultants - Guidelines for the Civil Service".

The current version of the Guidelines was prepared in 1999. A copy can be obtained, free of charge, by contacting Votes Control Section, Department of Finance, Upper Merrion Street, Dublin 2. Telephone (01) 604 5545/604 5544. LoCall numbers 1 890 661 010 extension 5544 or 5545. Alternatively, the Guidelines are available at the Department of Finance website, http://www.finance.gov.ie under the heading “Policy Areas and Publications”.

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1 See also Chapter 3 - part (v) Information Technology
Chapter 6 – EU Structural and Cohesion Funds Check

Chapter 6. EU STRUCTURAL AND COHESION FUNDS

INTRODUCTION
The Department of Finance has overall responsibility for managing and monitoring the National Development Plan (NDP) 2000 - 2006 and the Community Support Framework (CSF) 2000 - 2006 and is directly responsible for the administration of the CSF Technical Assistance Programme and the financial management of European Regional Development Fund (ERDF) and Cohesion Fund receipts.

The Department has overall responsibility in Ireland for the INTERREG Community Initiatives, which include the cross-border Programmes Ireland/Northern Ireland and Ireland/Wales, and the transnational Programmes North West Europe, Atlantic Area and IIIB West Zone Programmes, though the Regional Assemblies in Ireland play a significant role in the implementation of the Interreg Programmes in Ireland. The Special EU Programmes Body, which is the Managing Authority for the Ireland/Northern Ireland Interreg IIIA Programme (2000-2006) and the Peace and Reconciliation Programme (2000-2004), operates under the aegis of the Department of Finance.

The Department is responsible for managing and monitoring the closure of 10 Operational Programmes including the CSF Technical Assistance Programme and a single project under the 1994 -1999 Community Support Framework. During this period and together with the relevant international partners, the Department also jointly managed and monitored the Ireland/Wales, Northwest European Metropolitan Area and Atlantic Area INTERREG Programmes (1994 - 1999). The Special EU Programmes Body has similar responsibilities in relation to the Special Support Programme for Peace and Reconciliation in Northern Ireland and the Border Counties of Ireland (1995 - 1999), and the Ireland/Northern Ireland INTERREG Programme (1994 - 1999).
CSF Operational Programmes 1994 - 1999

- Industrial Development Operational Programme
- Transport Operational Programme
- Tourism Operational Programme
- Human Resources Development Operational Programme
- Local Urban & Rural Development Operational Programme
- Economic Infrastructure Operational Programme
- Environmental Services Operational Programme
- Agriculture, Rural Development & Forestry Operational Programme
- Fisheries Operational Programme
- Technical Assistance Programme
- Tallaght Hospital Project

Community Initiatives 1994 - 1999

- Employment
- Adapt
- Small Business
- Leader
- Pesca
- Retex
Chapter 6 – EU Structural and Cohesion Funds Check

Urban

Peace and Reconciliation

INTERREG

The EQUAL community initiative in 1994 -1999

The latest date for making financial commitments in respect of the 1994 -1999 Operational Programmes and Community Initiatives was December 1999 and these Programmes and Initiatives were wound up in 2001 and 2002.

CSF Operational Programmes 2000 - 2006

Economic and Social Infrastructure

Employment and Human Resources Development

Productive Sector

Border, Midland and Western Regional Programme

Southern and Eastern Regional Programme

Technical Assistance

Peace and Reconciliation Programme

Community Initiative

INTERREG

LEADER

EQUAL

URBAN
Rules

The rules and regulations for the operation of the NDP/CSF and its constituent Operational Programmes and Programme Compliments and also for the Community Initiatives are mainly to be found in published Operational Programmes, Programme Compliments, Commission Decisions adopting and amending the programmes and EU regulations. Copies of these documents, including those listed below, are available from the NDP/CSF Information Office, c/o Department of Finance, 16 Lower Hatch Street, Dublin 2, telephone: (01) 639 6280; Facsimile: (01) 639 6281, Lo-Call: 1 890 678 876. The general rules relating to Government accounting and public procurement are also applicable - chapter 15 gives details of these documents and where they may be obtained. The functions of the Regional Assemblies in relation to Structural Funds programmes are set down in Local Government Statute and the National Development Plan 2000 - 2006. Copies of the legislation and the National Development Plan are available from the Government Publications Sales Office, Sun Alliance House, Molesworth Street, Dublin 2.

The relevant rules are:

Rules applicable to all Operational Programmes/Community Initiatives


EU Directives on Public Procurement - October 1994 - Government Contracts Committee.

Engaging Consultants, Guidelines for the Civil Service - Department of Finance 1999.

**Rules applicable to specific Operational Programmes and Community Initiatives:**

**Operational Programme for Employment and Human Resources Development.**

**Operational Programme for Economic and Social Infrastructure**
Commission Decision C (2000) 3446 of 7 December 2000 approving the operational programme for Economic and Social Infrastructure forming part of the Community Support Framework for Community structural assistance in the Border, Midland and
Western region under Objective 1 and the Southern and Eastern region qualifying for transitional support under Objective 1 in Ireland. This was amended by Commission Decision C (2001) 4187 of 27 December 2001 which allowed for a reallocation of funds from the Productive Sector Operational Programme.

**Operational Programme for the Productive Sector**
Commission Decision C (2000) 3445 of 7 December 2000 approving the Operational Programme for the Productive Sector forming part of the Community Support Framework for Community structural assistance in the Border, Midland and Western Region under Objective 1 and the Southern and Eastern region qualifying for transitional support under Objective 1 in Ireland. This was amended by Commission Decision C (2001) 4197 of 22 December 2001 which reallocated funds to the Operational Programme for Economic and Social Infrastructure.

**Operational Programme for the Border, Midland and Western Region**
Commission Decision C (2000) 3381 of 27 November 2000 approving the operational programme for the Border, Midland and Western Region forming part of the Community Support Framework for Community structural assistance under Objective 1 in Ireland. This was amended by Commission Decision C (2002) 3241 of 18 October 2002 on the approval of Community structural assistance for the Border Midland and Western operational programme.

**Operational Programme for the Southern and Eastern Region**
Commission Decision C (2000) 3380 of 27 November 2000 approving the operational programme for the Southern and Eastern Region forming part of the Community Support Framework for Community structural assistance under the Southern and Eastern Region qualifying for transitional support under Objective 1 in Ireland. This was

**Operational Programme for Technical Assistance**
Commission Decision C (2000) 3447 of 7 December 2000 approving the operational programme for Technical Assistance forming part of the Community Support Framework of Community structural assistance in the Border, Midland and Western Region under Objective 1 and the Southern and Eastern region qualifying for transitional support under Objective 1 in Ireland.

**Operational Programme for Peace and Reconciliation**
Commission Decision C (2001) 638 of 22 March 2001 approving the EU operational programme in support of peace and reconciliation in the region of Northern Ireland (United Kingdom) and the Border Region (Ireland), forming part of the Community Support Frameworks of Northern Ireland and Ireland for Community structural assistance under Objective 1 in the United Kingdom and in Ireland.

**Community Initiatives**
Article 20(1)(a) of Council Regulation (EC) No.1260/1999 of 21 June 1999 laying down general provisions for cross-border, transnational and interregional co-operation intended to encourage the harmonious, balanced and sustainable development of the whole of the Community area (‘Interreg’).


Article 20(1)(d) of Council Regulation (EC) No. 1260/1999 of 21 June 1999 laying down general provisions for transnational co-operation to promote new means of combating all forms of discrimination and inequalities in connection with the labour market (‘EQUAL’).

Procedures and Practices
The Department of Finance has been designated the Paying Authority in Ireland for ERDF and Cohesion Funds. In accordance with the Structural Fund and Cohesion Fund regulations, the Department of Finance makes application to the European Commission for payment of ERDF funding on the basis of written claims for payment based on actual certified expenditure incurred by the final beneficiaries submitted by the Managing Authorities responsible for the Operational Programmes and the Community Initiatives. The funds are disposed of, as appropriate, to the Exchequer or the implementing agencies on the basis of instructions from the Managing Authorities corresponding to expenditure actually incurred by the final beneficiaries of the funds.

As part of its responsibility for financial management of the ERDF, the Department of Finance occasionally issues opinions or clarifications on interpretations of EU regulations on eligibility for structural fund assistance in response to requests from Managing Authorities for the Operational Programmes.

The Department of Finance co-ordinates financial control checks and audit visits from the European Commission or from the European Court of Auditors in respect of ERDF expenditure. It makes arrangements for such visits through the Managing Authorities.
and co-ordinates the response to such reports. Financial control and the audit findings can sometimes lead to determinations that certain expenditures are ineligible.

An independent ERDF and Cohesion Fund Financial Control Unit was established in 1998 by the Department of Finance. This Unit carries out control checks (audits) on each of the Operational Programmes as well as samples of Cohesion Fund projects and Community Initiatives.

On the identification of an irregularity by the implementing bodies, an irregularity report is forwarded by the Paying/Managing Authorities to the OLAF Directorate of the EU Commission. On the basis of returns made from the Managing Authorities, the EU (Structural Funds) Section supplies information to the Commission on additionality.

It engages external consultants from time to time to carry out evaluations of aspects of the CSF on the basis of calls for tender. Tenderers are supplied with written working briefs and the successful tender is chosen by scoring the tenders by reference to the requirements in the call for tender and working brief.

**Guidelines and Interpretations**


Commission Regulation (EC) No 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the Member States concerning assistance from the Structural Funds.
Communication from the Commission (Ref C (2000) 1101) of 28 April 2000 to the Member States laying down guidelines for a Community Initiative concerning trans-European co-operation intended to encourage harmonious and balanced development of the European Territory - INTERREG III.


Communication from the Commission, dated 14 April 2000 C (2000) 853, to the Member States establishing the guidelines for the Community Initiative EQUAL.


Communication from the Commission, dated 28 April 2000 C (2000) 1100, to the Member States laying down guidelines for the Community Initiative URBAN II.


Cohesion Fund

Introduction

The Department of Finance has overall responsibility for managing and monitoring the Cohesion Fund. It acts as both managing and paying authority for the Fund in Ireland.


Procedures and Practices

Article 13 of Commission Regulation (EC) No 1386/2002 provides for a declaration at the winding-up of projects, based on an examination of the management and control systems by an independent person. In Circular 41/2002 this function, and the co-ordination of systems audits, were assigned to the Internal Audit Unit (IAU) of this Department. Arising from the transfer of Cohesion Fund related work from the IAU to the ERDF (and Cohesion Fund) Financial Control Unit, a revised Circular 28/2003 issued on 25 November to reflect the transfer of these functions

Guidelines and Interpretations


Commission Regulation (EC) No 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the Member States concerning assistance from the Structural Funds.

Communication from the Commission (Ref C (2000) 1101) of 28 April 2000 to the Member States laying down guidelines for a Community Initiative concerning trans-European co-operation intended to encourage harmonious and balanced development of the European Territory - INTERREG III.

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Communication from the Commission, dated 28 April 2000 C (2000) 1100, to the Member States laying down guidelines for the Community Initiative URBAN II.


Implementation and Administration of EU Structural and Cohesion Funds in Ireland - Procedures Manual.
Copies of these documents are available from the NDP/CSF Information Office, c/o Department of Finance, 16 Lower Hatch Street, Dublin 2, Tel (01) 6396280, Fax 6396281, Lo-Call 1890 678876.

**Precedents**

Department of Finance letter of 6 February 1998 inviting the Regional Authorities to make submissions on their priorities for post 1999 Structural and Cohesion Fund Investment.

Department of Finance letter of 6 April 1998 inviting Government Departments to make submissions on their investment needs on a prioritised basis for the National Development Plan 2000-2006.


Department of Finance letter of 28 May 1999 to Government Departments enclosing a draft outline template of the National Development Plan 2000-2006.

Department of Finance letter of 8 July 1999 to Government Departments enclosing guidelines and other considerations on drafting of the National Development Plan 2000-2006.

Department of Finance circular of 23 July 1999 on Review of Intermediate Evaluation Function in the CSF.

Department of Finance letter of 7 December 1999 enclosing Guidelines for the drafting of Operational Programmes and Programme Complements.

Department of Finance letter of 29 September 2000 inviting comments on the draft Atlantic Area and North West Europe Interreg IIIB Programmes.

Department of Finance letter of 5 October 2000 inviting comments on the draft Ireland/Wales Interreg IIIA Programme and attendance at consultation seminar on the Programme.

Department of Finance letter of 1 February 2001 enclosing Draft Guidelines in respect of the requirements for progress reports for Monitoring Committees.

Audit and financial control visit findings and results which may be of general application.

Copies of these documents are available from the EU (Structural Funds) Section, 73-79 Lower Mount Street, Dublin 2. Telephone (01) 604 5726.
Chapter 7. FREEDOM OF INFORMATION

In broad terms the FOI Acts 1997 and 2003 provide that every person has the following rights:

- The right to access official records held by Government Departments or other public bodies listed in the Act;

- The right to have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading;

- The right to be given reasons for decisions taken by public bodies that effect them;

- Regulations under this Act give parents/guardians, next of kin and other classes of persons the same rights as above.

These rights mean that people can seek access to personal information held on them no matter when the information was created, and to other records created after 21 April 1998. The Act has been and continues to be extended on an incremental basis to include a wider range of public sector organisations within its remit.

The Department of Finance has two roles in relation to the Freedom of Information Act:

- The Department is a public body for the purposes of the Act, and members of the public may therefore seek access to records held by the Department and
exercising their other rights under the Act in relation to the Department - a Departmental FOI Unit manages this process;

- The Department has responsibilities in relation to the co-ordination and management of FOI generally in the State and in relation to various organisational matters in that regard: the Freedom of Information Central Policy Unit (CPU) within the Department is responsible for these aspects of FOI.

**RULES, PROCEDURES AND PRACTICES**

The rules, procedures, practices, guidelines and interpretations used by the Department of Finance in handling requests made to it under the Freedom of Information Act are laid down in the following documents:


- Regulations made under the Act:
  
  * **SI 139/1998 - Freedom of Information Act 1997, (Section 47(3)) Regulations, 1998** - these regulations relate to the amount of fees which may be charged to requesters in respect of the retrieval and copying costs of records released;

  * **SI 517/1998 - Freedom of Information Act 1997 (Section 6(9)) Regulations, 1998** - these regulations provide that section 6(9), which provides that contractors to a public body may be obliged to give up certain records held by them on foot of an FOI request to a public body, does not apply in the case of a contractor who is also a public body and therefore capable of receiving an FOI request in its own right.
SI 518/1998 - Freedom of Information Act 1997 (Section 17) Regulations, 1998 - these regulations deal with the making of applications for amendment of personal information held in the records of public bodies, and in particular certain obligations applied to the public body concerned in relation to assisting the requester.

SI 519/1998 - Freedom of Information Act 1997 (Section 18) Regulations, 1998 - these regulations deal with the making of applications for access to reasons for decisions of public bodies, and in particular certain obligations applied to the public body concerned in relation to assisting the requester.

SI 520/1998 - Freedom of Information Act 1998 (Section 25(6)) Regulations, 1998 - these regulations provide for the use of ministerial certificates in certain limited circumstances and for periodic review of such use by the Taoiseach and prescribed Ministers. These Regulations prescribe the Minister for Finance and the Minister for Enterprise Trade and Employment for this purpose.

SI 521/1998 - Freedom of Information Act 1997 (Section 28(1))(Amendment) Regulations, 1998 - these Regulations deal with the procedures which are to apply where a record held containing personal information about a request also contains personal information about somebody else.

SI 522/1998 - Freedom of Information Act 1997 (Section 47(3))(Amendment) Regulations 1998 - these regulation provide for the amount of fees to be charged where a person is seeking access to an X-ray.

SI 524/1998 - Freedom of Information Act 1997 (Third Schedule)(Amendment) Regulations - the effect of these regulations is that, in appropriate circumstances, the Freedom of Information Act will override restrictions on access to information.

SI 46/1999 - Freedom of Information Act 1997 (Section 6(4)(b)) Regulations, 1999
SI 47/1999 - Freedom of Information Act 1997 (Section 28(6)) Regulations, 1999 - SIs 46 and 47/1999 relate to the manner in which requests from parents or guardians of persons in relation to records held about those persons, and requests in relation to deceased persons, will be dealt with.

SI 368/2001 – Freedom of Information Act 1997 (Classes of Health Professionals) Regulations 2001 – these Regulations prescribe classes of health worker and social worker. Their effect is to widen the meaning of "health professional" to include persons holding a National Qualification in Social Work (N.Q.S.W.) issued by the National Social Work Qualifications Board, a Certificate of Qualification in Social Work (C.Q.S.W.) issued by the National Validation Body on Social Work Qualifications and Training, a letter of accreditation from the National Social Work Qualifications Board or a qualification in clinical psychology recognised by the Minister for Health and Children where the person concerned has been practising as a clinical psychologist for a minimum of three out of the last five years following the award of the qualification concerned.

SI 264/2003 – Freedom of Information Act 1997 (Fees) Regulations 2003- these regulations prescribe amounts of ‘up-front’ fees for non-personal information and in respect of certain applications for review of decisions of public bodies.

SI 265/2003 – Freedom of Information Act 1997 (Section 17(6)) Regulations 2003 – the effect of this regulation is to allow amendment of personal information contained in a record by parents or guardians of minors or persons with a
disability. The Regulation also allows personal representatives, persons appointed by a court or statute, spouses, next-of-kin and other classes of persons to amend personal information contained in a record of a deceased person.

SI 266/2003 – Freedom of Information Act 1997 (Section 18(5A)) Regulations 2003 – the effect of this regulation is to give parents or guardians of minors or persons with a disability reasons for decisions which have been made in relation to the minor or the person with a disability. The Regulation also allows personal representatives, persons appointed by a court or statute, spouses, next of kin and other classes of persons the right to reasons for decisions affecting a deceased person.

• the FOI Manual, prepared by the Department of Finance (CPU) as a guide for persons making decisions in relation to requests under the Freedom of Information Act

• guidance notes on access to records by parents/guardians, and access to records relating to deceased persons prepared under Section 28(6) of the Freedom of Information Act

• guidance issued by the Department of Finance in relation to the access rights of persons with a disability

• Guidance issued by the Department of Finance by way of CPU notices numbered 1 to 21 which deal with the following:
### Number | Title
---|---
1 | Section 16 manual
2 | Access to Personnel Records
3 | Access to Personnel Records created prior to 31 December 1997
4 | Handling by public bodies of FOI fees which are potentially returnable to the payee
5 | Release of Information outside of the FOI Act
6 | FOI and written representations to Ministers
7 | Protection for Civil Servants against Legal Action in respect of the Contents of Documents created in the course of official duties
8 | Information provided in confidence to a public body
9 | FOI and Public Procurement & Appendix: The Consultation Process in Summary
10 | Primary Responsibility for Certain Personnel Records
11 | Charges
12 | Records of Public Bodies not currently subject to FOI
13 | Requests involving third parties: a step by step guide
14 | Requests for Board papers held by Government Departments
15 | Sealed Chief Medical Officer (CMO) medical reports
16 | Checklist for FOI decision makers
17 | Guidance in relation to the access rights of persons with a disability (see above)
18 | FOI and International Relations
19 | Contempt of Court – Orders of Discovery
20 | Informal Consultation between public bodies on foot of FOI requests
21 | Guidelines in relation to display of FOI Requests on websites

These documents, and considerable additional documentation in relation to the operation of the Freedom of Information Acts 1997 and 2003, are accessible on the internet at: www.foi.gov.ie or can be obtained from the FOI Central Policy Unit, Department of Finance, 73/79 Lower Mount Street, Dublin 2.

Corporate Services Division (the Departmental FOI Unit) has issued the following notices:

- Office Notice dated 15 April 1998 on the establishment of an Appeals Board in respect of Freedom of Information decisions;
Chapter 7 – Freedom of Information


As far as its implementation of the Freedom of Information Act is concerned the Department of Finance does not rely on precedents kept for the purposes of its decisions, determinations or recommendations. However, it may from time to time refer to the decisions of the Information Commissioner, available on the relevant website (www.oic.gov.ie).
Chapter 8. GOVERNMENT ACCOUNTING

The rules and procedures for government accounting and financial management are outlined in relevant Department of Finance circulars and communications and in the publication Public Financial Procedures. The guidelines on internal audit are available in the publication Internal Audit Standards. Both publications are available from the Government Publications Sales Office, Molesworth Street, Dublin 2.
CHAPTER 9. INTERNATIONAL FINANCIAL SERVICES

Introduction

The International Financial Services Section of the Department of Finance is responsible for the special incentive 10% corporation tax regime introduced for companies in the International Financial Services Centre (IFSC) in Dublin and the Shannon Free Zone.

Section 446 of the Taxes Consolidation Act 1997 specifies the conditions which must be met by international financial service operations in the IFSC. All such operations are required to:

. comply with the descriptions of financial services set out in the legislation;
. contribute to the development of the IFSC;
. be conducted with and for the benefit of non-residents or otherwise be of an international nature;
. be located in the IFSC (or relocate there when suitable premises become available).
. comply with other conditions which the Minister for Finance considers appropriate.

Section 445 of the Taxes Consolidation Act 1997 specifies the conditions which apply to international service operations in the Shannon Free Zone. Such operations must:

. relate to, or be ancillary to, the repair or maintenance of aircraft; or
. consist of activities which the Minister for Finance, following consultation with
the Minister for Public Enterprise, is satisfied will contribute to the use or development of Shannon Airport;

. be located in the Shannon Free Zone;

. comply with other conditions which the Minister for Finance considers

Companies which are certified under either of these sections are subject to on-going monitoring by the Department of Finance to ensure that they remain compliant and that commitments in respect of job targets continue to be met.

**Discontinuation of the Special Tax Incentive**

In agreement with the European Commission the special tax incentive is in the process of being phased out. Since 31 December 2002 new certificates may not be issued. There remains some scope for adjustments of a minor and technical nature under existing certificates.

The timetable agreed is as follows:

Operations approved for certification prior to end May 1998, (in addition to a small number of operations at an advanced stage of development at that date and subsequently approved for certification by end July 1998) in both IFSC and Shannon may retain the 10% rate up to the end of 2005. A further limited number of operations approved after May 1998 retained the rate up to the end of 2002.

On the expiration of the special tax incentive the general 12.5% corporation tax rate, introduced on 1 January 2003, will apply.
Chapter 10. NATIONAL LOTTERY

Under Section 5 of the National Lottery Act 1986 the Government decide how the surplus from the National Lottery is to be allocated between Departments. While the Minister for Finance has overall responsibility for the operation of the National Lottery, it is a matter for the Government to adjudicate on the spending proposals of those Departments which have operational responsibility for Lottery funded grants and schemes. Once allocations have been decided by Government, it is then a matter for the spending Departments to allocate the funds, within the approved Subhead provision, among individual projects or schemes. There is full accountability to the Dail and, especially, to the Public Accounts Committee for this spending. National Lottery subheads are also audited by the Comptroller and Auditor General.
Chapter 11. OIREACHTAS EXPENSE ALLOWANCES

Introduction
The Minister for Finance is the regulatory authority in respect of various out-of-pocket expense allowances paid to Members of the Houses of the Oireachtas in respect of expenses incurred in their capacity as public representatives. The day-to-day administration and payment of the expense allowances are dealt with by the Office of the Houses of the Oireachtas, and are not matters in which the Minister has a direct function.

PUBLISHED RULES, PROCEDURES AND PRACTICES

(i) TRAVEL ALLOWANCES

(a) Travel to Leinster House
Members of the Houses of the Oireachtas are entitled to a payment to cover their expenses in travelling between Leinster House and their normal place of residence for the time being. A member who lives within 15 miles of Leinster House is entitled to a flat-rate daily travel allowance for each day on which s/he attends Leinster House. A member who lives more than 15 miles from Leinster House can opt, once per year, for either the flat-rate daily travel allowance, or a mileage allowance at the rates which apply in the Civil Service.

LEGISLATIVE:
Regulations

ADMINISTRATIVE
Letter to Head of Administration, Houses of the Oireachtas on 17 July 2001, concerning various expense allowances.

(b) Constituency travel allowance
The purpose of this allowance is to compensate Dáil deputies for travel which they are obliged to undertake within their constituencies by virtue of their position as public representatives. Three different rates of allowances are provided for to reflect the different travel requirements of constituencies.

LEGISLATIVE
Section 3 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (No. 3 of 1992).

Amended by sections 19 and 20 of the Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 1998 (No. 5 of 1998).

Regulations
Chapter 11 - Oireachtas Expenses Allowances


(c) **Travel outside the State**

There is provision for the recoupment of travel expenses incurred in connection with a member's parliamentary duties in travelling to Dublin from a place outside the State in circumstances where the need to make such a journey could not reasonably have been foreseen.

**LEGISLATIVE**

Section 12 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (No. 3 of 1992).

(ii) **SUBSISTENCE ALLOWANCES**

(a) **overnight allowance for attendance at Leinster House**

An overnight allowance may be paid to a member of a House of the Oireachtas who lives more than 15 miles from Leinster House and who requires to stay overnight in the Dublin area in connection with attending a meeting of either House, a meeting of a Committee thereof, a meeting of two or more members for the purposes of discussing parliamentary business (subject to 5 such overnights per annum), or an attendance at Leinster House for the purpose of using its facilities (subject to 25
such overnights per annum). Members who live more than 15 miles away but who opt for payment of the flat-rate daily travel allowance (instead of mileage rates) in respect of journeys between home and Leinster House - see section (i) (a) above on travel to Leinster House - are precluded from eligibility for the overnight allowance.

Exceptions, restrictions and conditions are set out in the regulations. The rate of the allowance is set out in the letter to Head of Administration, Houses of the Oireachtas on 17 July 2001, concerning various expense allowances.

LEGISLATIVE
Section 1 of the Oireachtas (Allowances to Members) Act 1962 (No. 32 of 1962).


Amended by section 15 of the Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 1998 (No. 5 of 1998).

Regulations


ADMINISTRATIVE
Letter to Head of Administration, Houses of the Oireachtas on 17 July 2001, concerning various expense allowances.
(iii) **TELEPHONE ALLOWANCES**

(a) **Constituency Telephone Allowance**
Members of the Oireachtas may be paid an annual Constituency Telephone Allowance. A further allowance is payable to the chairman of certain Oireachtas committees and party whips in Dáil Éireann.

**LEGISLATIVE**

Amended by section 11 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (No. 3 of 1992).

Amended by section 3 of the Oireachtas (Miscellaneous Provisions) and Ministerial and Parliamentary Offices (Amendment) Act 1996 (No. 39 of 1996).

Amended by section 17 of the Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 1998 (No. 5 of 1998).


(vi) **CONSTITUENCY OFFICE ALLOWANCE**
Where a TD incurs expenses in establishing and equipping accommodation for his or her secretarial assistant elsewhere then in Leinster House, then the Deputy may be
entitled to a once-off payment towards the cost of setting up and equipping a constituency office and to an annual maintenance grant towards the cost of running the office.

**LEGISLATION**
Section 3 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (No.3 of 1992).

**Regulations**

Amended by Section 3, Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (Allowances) (Amendment) Regulations 2003 (No. 112 of 2003).

Amended by Section 3, Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (Allowances) (Amendment) Regulations 2004 (No. 102 of 2004).

**Administrative**
Letter to Head of Administration, Houses of the Oireachtas on 17 July 2001, concerning various expense allowances.
Procedures and Practices
Administration and payment of the expense allowances referred to above is dealt with by the Office of the Houses of the Oireachtas.

(v) GENERAL EXPENSE ALLOWANCE
TDs and Senators are paid a general expense allowance in respect of out-of-pocket expenses associated with their position. A higher rate of allowance is payable in the case of office holders in respect of their expenses as members of the Oireachtas and office holders.

The rates of the allowance and the conditions attaching are set out in the regulations.

LEGISLATIVE
Section 3 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 (No. 3 of 1992).

Amended by sections 19 and 20 of the Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 1998 (No. 5 of 1998).

Regulations

ADMINISTRATIVE
Letter to Head of Administration, Houses of the Oireachtas on 17 July 2001, concerning various expense allowances.

Procedures and Practices
Administration and payment of the expense allowances referred to above is dealt with by The Houses of the Oireachtas Commission.

Exceptionally, the general expense allowance for an office holder is administered and paid by the Department/Office in which the officer holder is serving.
Chapter 12. PAYMASTER GENERAL'S OFFICE: PAYMENT OF PENSIONS

Civil Servants qualify for superannuation benefits in accordance with the terms set out in Chapter 16 of this document - Public Service Occupational Superannuation Schemes.
(Reference: Superannuation handbook - revised 1998, and Personnel Code (Part IV) available in Personnel Sections of Departments /Offices.)

Pension entitlements under the Acts are calculated by either the employing Department, under delegated authority, or the Department of Finance. The Departments notify the amount of pension to be paid to the PMG's Office, which manages the issue of pension payable orders.

Under these arrangements, the PMG's Office maintains the payroll in respect of approximately 15,000 retired Civil Servants, Judges, Ministers, and surviving spouses and dependent children.

Other payments under the Acts e.g. lump-sums and gratuities, are calculated and paid by the employing Departments, again under delegated authority, or by the PMG's Office on the advice of the Department of Finance.

Application for and payment of Pension

On retirement, officers complete a Pensions Declaration Form. Payment begins with effect from the day following the last day of paid service. Pension Declaration forms are issued annually to groups of pensioners.
Chapter 12- Paymaster General’s Office: Payment of Pensions

The reason for issuing Pension Declaration forms is twofold: (i) to ensure that persons to whom pensions are being paid are alive; and (ii) due to changing circumstances, entitlement to a pension may cease, e.g., a widow’s/widower’s pension on remarriage. Failure to complete the Declaration within a reasonable period of time may lead to suspension of pension.

Reference: Pension Declaration Rules 1966; these rules are available from Government Publications Sales Office Molesworth Street Dublin 2.

Pensions are paid fortnightly.

**Bank Accounts**

Payment may be made directly to a pensioner's bank account if required; otherwise the payable order is posted to the home address.

**Deductions**

Deductions for VHI, life assurance premiums etc may be made if the pensioner so wishes.

In addition there are provisions in the Superannuation Acts for the PMG's Office to pay the following:

* **Lump sum on retirement**
  Unless payable by employing Department under delegated authority.
* **Death Gratuity**
  Unless payable by employing Department under delegated authority.

* **Death Balance/Death Gratuity**
  Payable to the officer's legal personal representative on production of Grant of Probate or Administration or in accordance with the terms of the scheme. When an amount of €20,000 or less is involved, completion of the relevant statutory Declaration may suffice together with the written consent of relatives of equal status, residing in this country. (Funeral expenses may be deducted from a Death Gratuity).

* **Spouses'/Children's/Orphans' Pension**
  An application form is issued on notification of the death of a pensioner, for completion and return to the relevant section, so that pension entitlement under the Superannuation Code can be established and payment can commence. Reference: Civil Service Widows' and Children's Pension Scheme.

* **Injury Pension**
  Payable when an officer is killed on duty or forced to retire from an injury received while on duty.

* **Incapacity**
  Where a pensioner is unable to manage his/her own affairs and is certified as such by a medical practitioner, payment of pension may be made to:

  (a) any institution caring for the pensioner,
  (b) a named dependent or
  (c) third party

* Ward of Court/Committee Case
Payable to a named party on behalf of a pensioner by direction of the High Court.

* Power of Attorney
Where a pensioner has delegated a power of attorney, the pension is payable to the specified person on production of periodic evidence of existence of the pensioner and provided the power of attorney is revocable at will by the pensioner.

* Increases in Pension
Pension increases are payable by the PMG's Office, on the receipt of the notification from the relevant authorities - either the pensioner's former Department or Pensions Section, Department of Finance.

* Children's/Orphans' Pensions - Duration of Payment
Pensions are payable up to age 16 and payment continues to age 22 provided the child is attending full time at a recognised educational establishment. Periodic certificates of attendance are required. Payment may continue beyond age 22 if this person is permanently incapacitated due to mental or physical infirmity and therefore incapable of maintaining himself/herself.
Chapter 13. PERSONNEL ADMINISTRATION WITHIN THE DEPARTMENT OF FINANCE

Personnel administration within the Department operates in accordance with the Civil Service Personnel Code [see section E.19. - Chapter 4 of this document], a copy which may be consulted upon request by staff of the Department. The Personnel Code is a compendium of circulars and instructions setting out the personnel policies to be observed by all Government Departments/Offices. The Code is supplemented and explained by a series of Office Notices and Corporate Services Division (CSD) Notices which have been circulated to all staff.

Personnel decisions are by reference to the policies set out in the Personnel Code and office notices, supplemented by the Department's Human Resource Management Policy document, which was circulated to staff in May 1998 and is currently being updated. This latter document sets out the Department's approach to personnel issues which are not covered in the Code or in respect of which the Code allows discretion.
Chapter 14. PUBLIC PROCUREMENT

The Department of Finance is responsible for formulating policy and promoting best practice in public procurement. This function is carried out by the National Public Procurement Policy Unit (NPPPU) of the Department. The NPPPU is currently promoting a programme of procurement management reform designed to implement recommendations in a “Strategy for the Implementation of eProcurement in the Irish Public Sector” which was published in October 2001. The publication is available on request from the Unit or it can also be accessed on the national public procurement website [www.etenders.gov.ie](http://www.etenders.gov.ie) which is managed by the Unit.

The NPPPU publishes guidance which sets out the principles and procedures to be observed by public bodies in conducting the procurement function. The guidance reflects the legal framework as set out in European Directives on public procurement. The Directives are transposed in national law by regulations made by the Minister for Finance.

**Directives:**


Chapter 14 - Public Procurement

The Directives require that contracts above certain thresholds must be advertised in the Official Journal of the EU and awarded in accordance with procedures designed to ensure fair competition, openness and transparency in the award of public contracts.

There are two Remedies Directives which give aggrieved tenderers a legal right of redress where it is felt that there has not been compliance with the procurement Directives. These are 89/665/EEC covering the public sector 92/13/EEC covering entities in the utilities sector.

The public procurement Directives can be viewed or downloaded from the EU public procurement website http://simap.eu.int which can be accessed via a link from the national website www.etenders.gov.ie.

Public Procurement Guideline
Guidance on various aspects of public procurement is produced and published by the NPPPU, in consultation with participants in the public procurement market as appropriate.

Current guidance material includes guidelines on conducting an appropriate competitive process under EU and national rules, the ‘Green Book’ as it relates to construction procurement, and environmental considerations in public procurement. As guidelines are developed and revised, they are published on www.etenders.gov.ie. Up-to-date guidelines, as well as other useful information on public procurement, may be viewed or downloaded from the website.
**Government Contracts Committee**

In formulating policy and guidance the NPPPU is assisted by the Government Contracts Committee (GCC). The Committee consists of representatives of Government Departments with a significant procurement function or which have responsibility for key procurement sectors. The GCC currently comprises two groups, one dealing with general procurement issues and one specialising in construction issues.
Chapter 15.  PUBLIC SERVICE OCCUPATIONAL SUPERANNUATION SCHEMES

SECTION A

Introduction

There have been some significant changes to Public Service Occupational Superannuation Scheme terms since this document was last produced in 2001. The main changes are outlined at A1. and A2. below.

A 1. Superannuation terms for “New Entrants” to the Public Service from 1 April 2004 Public Service Superannuation (Miscellaneous Provisions) Act 2004

The Public Service Superannuation (Miscellaneous Provisions) Act 2004 gives effect to the age related pension reforms for new entrants to the public service (but excluding the Judiciary and certain Court Officers whose terms are set out in Section D below) announced by the Minister for Finance in Budget 2004, following consideration by the Government of the report of the Commission on Public Service Pensions. The age-related reforms are the increase in the minimum age at which pension is payable and the removal of compulsory retirement ages. The Act implements these reforms by amending the primary legislation where necessary and by making the necessary overriding provisions in respect of other public service pension schemes which are governed by Statutory Instrument or administrative practice.
In summary, the Act

- introduces a minimum age of 50 at which pension may be paid to new entrants to the Permanent Defence Force;

- increases to 55 the minimum age at which pension may be paid to new entrants to the Garda Síochána and the Prison Service; [the minimum age at which pension may be paid to new entrant fire-fighters remains unchanged at 55];

- makes 65 the minimum age at which pension may be paid to all other new entrants to the public service;

- increases the compulsory retirement age for new entrants to the Gardaí to 60, (subject to health, fitness and capability conditions); [the compulsory retirement age for members of the Prison Service remains unchanged at 60; the compulsory retirement age for fire-fighters remains unchanged at 55; the compulsory retirement ages for members of the Permanent Defence Force, (which is a matter for the Minister for Defence), remain unchanged];

- provides that all other new entrants to the public service will not be required to retire on grounds of age;

- makes consequential provisions, such as removing penalties for new entrants who serve beyond the age of 65 and providing that fast accrual will not apply to new entrants to certain posts in the fire brigade or the psychiatric services.
The text of the Act is available on the Department of Finance website, www.finance.gov.ie (follow links to Civil/Public Service Information - Public Service Pensions).

**Definition of “New Entrant” in the Act – reference Section 2 of the Act**

The term “new entrant” is defined in detail in the Act. In general, a person who is appointed as a public servant, as defined in the Act, on or after 1 April 2004 is a new entrant. There are, however, some exceptions. For example,

- staff on paid or unpaid leave or on secondment from public service bodies on 31 March 2004 will not be regarded as new entrants on their return;

- a person who received a written offer of employment prior to 1 April 2004 but had not taken up duty by that date will not be regarded as a new entrant on accepting that appointment;

- persons training in the Garda College who were admitted to training prior to 1 April 2004 will not be regarded as new entrants on completion of their training;

- staff who were employed in a temporary or seasonal capacity prior to 1 April 2004 will not be regarded as new entrants if they resume duty in the public service within the same employment relationship.

Provision has also been made that any public servant who was serving on 31 March 2004 and who leaves employment but subsequently returns, within a period of 26 weeks, to a public service job, will not be regarded as a new entrant. To facilitate mobility, there are also provisions regarding staff who transfer within the public service.
This summary is for information purposes only and is not a legal interpretation of the Act.

A 2. Further Pensions Reforms announced by the Minister for Finance in September 2004:

2.1 Introduction of cost-neutral early retirement: This is a facility, introduced with effect from 1 April 2004, to allow public servants to retire (from age 50/55, as appropriate) with actuarially reduced superannuation benefits. The following factors are applied to preserved benefits to derive actuarially reduced benefits:

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<th>age last birthday</th>
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<td>81.6%</td>
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<td>83.6%</td>
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</tbody>
</table>

This means that, if a person over the age of 50 (55 in the case of new entrants) wants to leave before the age of 60 (65 in the case of new entrants), his/her preserved benefit will
be calculated based on reckonable service as of the date of leaving. S/he will then have the option of either (a) waiting until the minimum pension age (i.e. 60 or 65) at which time s/he will receive the preserved pension in the normal way or (b) taking an actuarially reduced pension and lump sum at the time of leaving. The latter will be done by applying the appropriate percentages from the table to the amount of the preserved benefit.

2.2 Integration formula: This involves a new calculation formula for integration between social insurance and public service pensions to boost the aggregate retirement income of lower-paid public servants. The new formula applies to existing pensioners with effect from 1 January 2004 and all relevant retirees as and from that date. Under the new arrangement pension will be calculated using accrual rates of:

- \( \frac{1}{200} \)th for pensionable remuneration below \( 3 \frac{1}{3} \)rd times Old Age Contributory Pension (OACP), and
- \( \frac{1}{80} \)th for pensionable remuneration in excess of this limit.

The revised arrangements apply to all relevant existing and future pensions as and from 1 January 2004.

2.3 Integration - "pro rata": "Pro rata" integration applies to part-time public servants (and relevant pensioners) with effect from 20 December 2001 (as opposed to full integration which applied up to that date). This means that pensions for part-timers will be calculated on the basis of applying aggregated pensionable service to the equivalent full time salary.

2.4 Notional added years: Existing schemes of notional added years will be replaced (for new entrants) by a single "transitional" scheme which will be reviewed after ten years of its operation. The new scheme will give a maximum gross award of five
added years, subject to abatement in respect of retained superannuation benefits from previous employment, on the basis of the minimum qualifications and experience required for a particular post. The effective date of the new scheme has not yet been finalised but it is envisaged that it will apply to relevant staff recruited to the public service from late 2004 onwards.

2.5 **Reckoning of allowances for pension purposes**: Calculation will be based on the best three consecutive years in the ten years preceding retirement. The new system applies to relevant staff who retire (have retired) from the public service as and from 1 April 2004.

2.6 **Compound interest rate**: The current pension interest rate, which applies, in particular, to repayment of marriage gratuities, was cut from 6% to 4% in respect of repayment due for periods from 14 November 2000 onwards.
SECTION B¹

OCCUPATIONAL SUPERANNUATION SCHEMES FOR CIVIL SERVANTS

Note: A comprehensive guide to the superannuation schemes mentioned in this section (entitled the Superannuation Handbook - Revised 1998 which was updated in 2001 and is now being further updated) is available for consultation in the Personnel Section of each Government Department/Office.

B 1. Introduction

1.1 These occupational superannuation schemes are defined benefit schemes for the purposes of the Pensions Act 1990. They provide benefits for (a) retired civil servants and (b) the spouses and dependent children of deceased civil servants and are set out in
the Superannuation Acts 1834 to 1963;
the Pensions (Increase) Act 1964;
the Superannuation and Pensions Act 1976;
the Public Service Superannuation (Miscellaneous Provisions) Act 2004
Statutory Instruments made under the Acts referred to above; and
Circulars issued by the Department of Finance (and formerly by the Department of the Public Service).

¹For comprehensive guide to the Schemes outlined in Section B see Superannuation Handbook - Revised 1998, updated 2001 and now being further updated.
1.2 The occupational superannuation arrangements of civil servants comprise

(a) personal benefits, i.e. pensions and lump sums awarded to retired staff and death gratuities awarded in respect of staff who die during service - the schemes which provide these benefits are referred to below as "Main Schemes"; and

(b) spouses and children's benefits, i.e. pensions awarded to the spouses and dependent children of staff who die either during service or after retirement - the schemes which provide these benefits are referred to below as "Spouses' and Children's Schemes".

For reasons of convenience, this document treats each of these as a separate scheme but it should be noted that they form one overall scheme for the particular civil service group.

1.3 There are separate schemes (both Main Schemes and Spouses' and Children's Schemes) for established and non-established civil servants. Also, within the established civil servants group, there are certain differences in the application of the schemes (Main Schemes and Spouses' and Children's Schemes) as between

(a) staff appointed on or after 6 April 1995, who are insured for the full range of benefits under the Social Welfare Acts; and
(b) staff appointed before 6 April 1995, who are insured for a reduced range of Social Welfare benefits.

There are also a number of further reforms, announced in 2004, with differing effective dates which are outlined in Section A of this Chapter. (Chapter 15).
1.4 Overall responsibility for the operation of civil service superannuation schemes is vested in the Minister for Finance. However, the Minister has granted delegated authority to the following Departments/Offices to calculate and award pensions and retirement gratuities to their retired staff, and death gratuities in respect of their staff who die during service:

- Office of the Revenue Commissioners
- Office of Public Works
- Department of Transport
- Department of Justice, Equality and Law Reform (non-established scheme only)
- Department of the Environment, Heritage and Local Government
- Department of Education and Science
- Department of Agriculture and Food
- Department of the Communications, Marine and Natural Resources
- Department of Tourism, Sport and Recreation
- Department of Enterprise, Trade and Employment
- Department of Defence
- Department of Social & Family Affairs

1.5 Superannuation benefits in respect of civil servants working in Departments/Offices other than those listed above are calculated by the Department of Finance. Expenditure under the schemes is met from Vote 7 (Superannuation and Retired Allowances) which is audited by the Comptroller and Auditor General.

1.6 Enquiries: Any enquiries from serving civil servants about occupational superannuation matters should be addressed to the Personnel Officer of the
employing Department/Office. Any such enquiries from retired staff, or from the surviving spouses or children of deceased staff, should be addressed to

Pensions Section, Department of Finance, Lr. Mount St., Dublin 2.
(Tel. 01-6045496 or Lo-call 1890-661010 extension 5496).

From 1 October 2004, a website with a self-service pensions calculator/modeler and answers to frequently asked questions about the civil service superannuation schemes can be accessed at www.cspensions.gov.ie

It should also be noted that in section 2 below, reference is made to the fact that non-established civil servants, and certain established civil servants, are insured for contributory Social Welfare pensions in addition to their occupational entitlements. Any enquiries about Social Welfare pensions should be addressed to the Department of Social, Community and Family Affairs.


Members of occupational pension schemes are entitled to information regarding superannuation benefits under Section 54 of the Pensions Act 1990 (Disclosure Regulations SI 349/98).

Requests for information should be made in writing to the Personnel Officer of the Employing Department/Office and should specify the Act under which the information is sought i.e. whether it is being made under the Pensions Act or in the context of proceedings under the Family Law Acts. Where the request is
made in the context of the Family Law Acts, information is supplied in a standard format and an actuarial valuation of benefits will be supplied on request.

The spouse of a member is entitled, under Section 54 of the Pensions Act, to basic information in relation to the member’s occupational schemes, including scheme documentation. Such requests should be addressed to the Trustees of the relevant scheme. In the case of the Civil Service, the staff who administer the scheme are deemed to be the Trustees. Where Departments have delegated authority to award pensions - see 1.4 above - requests should be directed to them and in other cases, requests should be forwarded to the Department of Finance.

Member-specific information may only be supplied to a spouse with the consent of the member or in compliance with a direction from the Court under the Family Law Acts [Section 12(25) of the 1995 Act or Section 17(25) of the 1996 Act].

1.8 The explanatory material in subsection 2 below is intended as a guide only. It does not purport to be comprehensive, and is not a definitive legal interpretation of civil service occupational superannuation schemes. Persons seeking more detailed information, or information on certain technical aspects of the schemes not dealt with below, should consult the Superannuation Handbook referred to above and, if further clarification is required on any matter, this should be sought from the Personnel Officer of the employing Department/Office, or from the Pensions Section, Department of Finance, as appropriate.
B 2. Basic information about schemes

2.1 Established Civil Servants: Main Scheme

(1) **Benefits:** The main benefits payable are

- pension and lump sum on retirement; or
- an ill-health gratuity (in certain circumstances - see (6) below)
- a death gratuity in the event of death in service; or
- a marriage gratuity (in the case of certain staff, see (9) below); or
- preserved superannuation benefits (see (10) below).

(2) **Membership:** Scheme membership, which commences from date of appointment, is automatic for all established staff appointed in a whole-time or in a job-sharing capacity.

(3) **Contributions:** The Scheme is contributory for persons appointed on or after 6 April 1995, and non-contributory for persons appointed before that date. The employee contribution, where payable, comprises

(a) **1.5%** of gross remuneration (basic salary together with reckonable pensionable allowances, if payable); plus

(b) **3.5%** of net remuneration (i.e. gross remuneration minus twice the annual amount of the maximum Social Welfare Contributory Old Age Pension payable to a single person without dependants).
Chapter 15 - Public Service Occupational Superannuation Schemes

(4) **Retirement Conditions:** Since the passing of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 – see Section A of Chapter 15 for details - in general, there is no specified retirement age for civil servants. However, for staff who are deemed not to be “new entrants” as defined in the Act, retirement is compulsory on reaching 65 years’ of age. Likewise, since the passing of the Act, in general, 65 is the minimum age at which pension is payable. However for staff who are deemed not to be “new entrants” an earlier minimum pension age (usually 60) may apply. For Prison Service staff, the maximum retirement age is **60**, and the voluntary retirement age is normally from **55** onwards, but a person who is not a new entrant and who has **30** years’ actual service in the Prison Service may retire at any time after age **50**. In the case of retirement on grounds of permanent ill-health, there is no minimum age requirement.

(5) **Calculation of Pension and Lump Sum:** Pension and lump sum benefits are calculated by reference to (i) total reckonable service and (ii) in most cases, remuneration on the last day of service. [An officer who retires on reaching maximum retiring age within a period of three months of the date of a general pay increase but who otherwise would have been retained under the terms of DPS Circular 13/75 up to and including the effective date of the increase and who is alive on that date may have his/her lump sum adjusted to take account of the pay rates applicable on the date of the general pay increase.] A minimum of 2 years’ actual reckonable service is required for benefit, and part years are reckoned on a **pro rata** basis in calculating benefit. If a member is work-sharing at retirement and had commenced work-sharing before 1 June 2001, pensionable remuneration is deemed to be the pensionable remuneration applicable if he/she was not work-sharing and service is reckoned on a pro-rata basis. If a person commenced work-sharing after that date then separate pensions are calculated in respect of the full-time service and the work-sharing service for the period to 19 December 2001. From 20 December 2001 “pro-rata” integration applies to part-time civil servants and relevant pensioners – see par. 2.3 of Section A of this Chapter.
Pension comprises

a) in the case of staff appointed before 6 April 1995, 1/80th of pensionable remuneration (i.e. gross retiring salary, plus pensionable allowances held on the last day of service and averaged over the final three years of reckonable service) for each year of reckonable service. If the member has changed grade or received a personal change of salary in the final three years, the salary is also averaged for the purposes of calculating pensionable remuneration;

b) in the case of staff appointed on or after 6 April 1995, 1/80th of net pensionable remuneration (i.e. pensionable remuneration less twice the rate of the annual amount of the maximum contributory old age pension payable to a single person without dependants) for each year of reckonable service. Salary may also be subject to averaging - see 5(a) above. However, effective from 1 January 2004 the calculation is replaced by the following formula:

- 1/200th for pensionable remuneration below 3 1/3rd times Old Age Contributory Pension (OACP), and
- 1/80th for pensionable remuneration in excess of this limit.

Pension is subject in either case to a maximum of 40/80ths (i.e. ½ of pensionable remuneration or of net pensionable remuneration, as appropriate). In this context, it should be noted that staff appointed on or after 6 April 1995 are insured for all Social Welfare pensions - thus in their case, the maximum total pension (occupational pension plus the contributory Social Welfare pension payable to a single person without dependants) amounts to ½ of full pay, which is the same as the maximum occupational pension for staff appointed before that date. However, effective from 1 January 2004 for
pensions based on pensionable remuneration of less than 3 1/3rd times Old Age Contributory Pension the new formula described in the preceding paragraph may yield a higher proportion of full pay.

**Lump Sum** - in the case of both categories of staff - comprises 3/80ths of pensionable remuneration per year of service, with part years reckoned on a pro-rata basis, subject to a maximum of 120/80ths (i.e. 1½ times pay).

Special Provisions applied to certain females who were serving in an established capacity on 12 April 1954 (Finance Circular 3/54).

(6) **Ill-Health Gratuity:** An ill-health gratuity is payable to a staff member with less than 5 and at least 1 years actual service who is obliged to retire on grounds of permanent ill-health. The amount of the gratuity is as follows

(a) one month's pensionable remuneration per year of service; plus

(b) if the person concerned has at least 2 years' service, an additional 3/80ths of pensionable remuneration per year of service.

No other benefit is payable.

Alternatively, a person with more than 2 years but less than 5 years reckonable service, who retires on ill-health grounds may opt for preserved benefits payable in the normal way at age 60.

(7) **Ill-health Added Years:** When a staff member with at least 5 years' actual service retires on grounds of permanent ill-health, the service reckoned in calculating
his/her retirement benefits is supplemented by the award of added years, the amount of which varies depending on the member's age and actual service.

(8) **Death Gratuity:** A death gratuity is payable where a staff member dies during service. It is paid to the deceased person’s legal personal representative and comprises

(a) one year's pay; or

(b) the amount of the lump sum which the person would have received if he/she had retired on grounds of ill-health on the date of his/her death,

whichever amount is greater.

There is no minimum service requirement for death gratuity. A balancing gratuity may be paid in respect of an officer who dies after retirement and where the total pension payable since retirement together with retirement lump sum amounts to less than one year's pensionable remuneration at the date of retirement.

(9) **Marriage Gratuity:** Eligibility for a marriage gratuity is confined to staff who were appointed in an established capacity from competitions advertised before 1 February 1974. To qualify for this benefit, the person concerned must resign either on marriage or within a period of 2 years following the date of marriage. The amount of the gratuity is one month's pay per year of service, subject to a maximum of one year’s pay. A marriage gratuity, if awarded, is paid in lieu of any other benefits under the Scheme.

(10) (a) **Preserved Benefits:** A staff member who has at least 2 years' service who resigns voluntarily before the minimum retirement age is entitled to preserved superannuation benefits payable, on application, at age 60 [65 for “New Entrants” – see
Section A of Chapter 15 for details]. The benefit may be paid earlier if, following resignation, the person concerned suffers permanent ill-health provided they had 5 years reckonable service. These benefits comprise preserved pension and lump sum, calculated on the same basis as "normal" pension and lump sum (i.e. there are no ill-health added years), except that pensionable remuneration or net pensionable remuneration, as appropriate, is based on pay at the date of resignation up-rated by reference to pay increases awarded to members of the person's former grade between that date and the person's 60th birthday. If the person dies after resignation but before age 60, a preserved death gratuity - at the rate of 3/80ths of "up-rated" pay per year of actual service - is payable to his/her legal personal representative.

10(b) **Actuarially Reduced Benefits in lieu of Preserved Benefits:** This is a facility, introduced with effect from 1 April 2004, to allow public servants to retire (from age 50/55, as appropriate) with actuarially reduced superannuation benefits. The following factors are applied to preserved benefits to derive actuarially reduced benefits:

<table>
<thead>
<tr>
<th>age last birthday</th>
<th>Pension</th>
<th>lump sum</th>
<th>age last birthday</th>
<th>pension</th>
<th>lump sum</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>62.4%</td>
<td>82.2%</td>
<td>55</td>
<td>58.2%</td>
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<tr>
<td>51</td>
<td>65.1%</td>
<td>83.9%</td>
<td>56</td>
<td>61.1%</td>
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<tr>
<td>52</td>
<td>67.9%</td>
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<td>64.1%</td>
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<td>53</td>
<td>71.0%</td>
<td>87.2%</td>
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<td>54</td>
<td>74.3%</td>
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<td>56</td>
<td>81.6%</td>
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<td>64</td>
<td>94.0%</td>
<td>98.0%</td>
</tr>
</tbody>
</table>

This means that, if a person over the age of 50 (55 in the case of new entrants) wants to leave before the age of 60 (65 in the case of new entrants), his/her preserved benefit will be calculated based on reckonable service as of the date of leaving. S/he will then have...
the option of either (a) waiting until the minimum pension age (i.e. 60 or 65) at which time s/he will receive the preserved pension in the normal way or (b) taking an actuarially reduced pension and lump sum at the time of leaving. The latter will be done by applying the appropriate percentages from the table to the amount of the preserved benefit.

(11) **Allocation of Pension:** a member may make an allocation of pension to provide a beneficiary's pension for specified dependants. Notice of an allocation request must be given more than 6 months before retirement date.

(12) **Pension Increases:** Pensions are generally increased in line with pay awards to serving staff provided that the increase is not in the nature of an upgrading or a promotion and that it is not personal to certain serving staff. These increases are effective from the same dates as the relevant pay awards.

(13) **Abatement of Pension:** abatement provisions, set out in the Superannuation Handbook, apply to the pension of a Civil Servant who is re-employed in the Civil Service.

### 2.2 Established Civil Servants: Spouses' and Children's Scheme

(1) **Benefits:** The scheme provides pensions for the surviving spouse and/or dependent children of a member who dies while serving, or after retirement, or after resignation with entitlement to preserved pension.

(2) **Membership:** The Scheme was first introduced in 1968/69 - applicable to male staff only - and membership is compulsory for all male personnel appointed on or after 1
January 1969. Serving male personnel appointed before that date were permitted to become members on an optional basis. In 1981, the scope of the Scheme was extended to cover female staff, and membership is compulsory for female personnel appointed on or after 1 June 1981 - serving female staff appointed before that date were permitted to become members on an optional basis. In 1984, the terms of the Scheme were revised to cover a range of beneficiaries previously excluded from benefit (e.g. non-marital children of members, and the spouses and children of marriages contracted after members' retirement). Membership of the revised scheme is compulsory for all personnel appointed on or after 1 September 1984. Serving staff appointed before that date who were members of the original Scheme were offered the option of joining the revised Scheme or retaining membership of the original Scheme. Serving staff appointed before that date who were not members of the original Scheme were offered the option of joining the revised Scheme. The following groups were also offered the option of benefiting from the revised Scheme:

(a) members of the original Scheme who had retired prior to 1 September 1984;

(b) staff who had the option of joining the original Scheme but had not done so and who had retired prior to 1 September 1984; and

(c) the spouses of deceased staff who had decided not to join the original Scheme and had since died.

(3) **Contributions:** The scheme is contributory. The amount of the employee contribution is 1½% of full pay.
These contributions, which are deducted from pay on an on-going basis, are referred to in the Scheme as periodic contributions. Persons appointed on or after 6 April 1995 also pay periodic contributions on any pensionable allowances which are paid to them from time to time. In respect of pensionable allowances for staff recruited before 6 April 1995, additional contributions known as non-periodic deductions are normally payable, if these allowances are held on retirement or death in service.

Non-periodic deductions may also be due from a member appointed before or after 6 April 1995 and who was married while a member of the scheme, in respect any period of service which is reckonable in calculating a deceased's pension (see (4) below) but in respect of which no contributions have been paid. An example of this would be where a person dies in service and additional contributions are required to cover potential service to maximum retiring age for the purpose of the Spouses' and Children's scheme.

The non-periodic deduction is 1% of final salary for each year of reckonable service not paid for and, where applicable, 1% of pensionable allowances held on retirement for each year of reckonable service.

(4) Calculation of Spouses' and Children's Pensions: A spouse's pension, where awarded, is one-half of the deceased's pension, which is calculated as follows

(a) in the case of a member who dies in service or retires with immediate pension on grounds of permanent ill-health, the amount of the pension which would have been awarded to the member under the Main Scheme if s/he had served up to maximum retirement age;
(b) in the case of a member who dies while in receipt of pension under the Main Scheme, the amount of that pension;

(c) in the case of a member who resigns with entitlement to a preserved pension under the Main Scheme but who dies before that pension comes into payment, the amount of the preserved pension which would have been awarded to the member.

(It should be noted that in the case of members appointed on or after 6 April 1995, a deceased's pension is calculated as if it had been based on reduced pay (i.e. full pay minus the annual amount of the maximum Social Welfare Contributory Old Age Pension payable to a single person without dependants) at the time of death in service or retirement, rather than on net pensionable remuneration as defined at (5)(b) of section 2.1 above.)

The amount of a child's pension under the Scheme is normally one-third of the amount of a spouse's pension, but may be higher in certain circumstances, i.e. if a spouse's pension is not payable and there are less than 3 child recipients. However, the total amount of children's pensions payable in any case must not exceed one-half of the deceased's pension as defined under the Scheme.

For the first month after the death of a member, the rate of spouse's pension is the member's full monthly pay in the case of a death in service, and 1/12th the deceased member's pension above in the case of a death after retirement if greater than the spouse’s and children’s pension.

(5) **Cesser of Spouse's Pension:** Entitlement to a spouse's pension ceases if the recipient remarries or cohabits with another person as man and wife.
(6) **Eligibility of Children:** The child of a member is not eligible for benefit under the Scheme unless s/he is

(a) wholly or mainly dependent on the member; and

(b) under age 16, or under age 22 if in full-time education or training - however, in the case of a child who is permanently incapacitated before the age of 16 or 22 as the case may be, no upper age limit applies.

(7) **Pensions Increases:** Pensions under the Scheme are increased on the same basis as pensions under the Main Scheme (see section 2.1(12) above).

(8) **Ex-Gratia Scheme:** There is also an ex-gratia (i.e. non-contributory) Spouses' and Children's Pension Scheme for the spouses and children of established civil servants who, because they had retired or died in service prior to the introduction of the contributory Scheme in 1968/69, were never afforded an opportunity to join that Scheme. The benefits under the ex-gratia Scheme are the same as those provided under the contributory Scheme.
2.3 Non-Established Civil Servants: Main Scheme

(1) **Benefits:** The main benefits payable are

- lump sum and pension on retirement; or
- a death gratuity in the event of death in service; or
- preserved superannuation benefits (see (7) below).

(2) **Membership:** The formal title of this Scheme, which was introduced in 1970, is the **Non-Contributory Pension Scheme for Non-Established State Employees.** With effect from January 2001 it applies generally to all persons employed for more than eight hours per week in a regular capacity by a Government Department or Office who are not established civil servants and in respect of whom special superannuation arrangements have not been made. Membership commences from date of appointment. It may be noted that the Scheme covers certain employees who are not civil servants in the strict legal sense, e.g. civilian employees attached to the Defence Forces.

(3) **Contributions:** As indicated by its formal title, the scheme is non-contributory.

(4) **Retirement Conditions:** Since the passing of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 – see Section A of this Chapter for details - in general, there is no specified retirement age for civil servants. However, for staff who are deemed not to be “new entrants” as defined in the Act, retirement is compulsory on reaching 65 years’ of age. Staff may be retained in employment beyond that age in certain circumstances, but in such cases **service beyond age 65 is not normally reckonable for benefit purposes.** Age 65 is the minimum
age at which pension is payable. In the case of retirement on grounds of permanent ill-health, there is no minimum age requirement.

(5) **Calculation of Lump Sum and Pension:** Lump sum and pension benefits are calculated by reference to (i) total reckonable service and (ii) in most cases, remuneration on the last day of service. A minimum of 2 years' service is required for benefit, and part years are reckoned on a *pro rata* basis for the purpose of calculating benefits.

The lump sum comprises **3/80ths** of *pensionable remuneration* ((i.e. gross retiring salary, plus pensionable allowances averaged over the final three years of reckonable service) for each year of reckonable service subject to a maximum of **120/80ths** (i.e. 1½ times pensionable remuneration). If the member has changed grade or received a personal change of salary in the final three years, the salary is also averaged for the purposes of calculating pensionable remuneration;

Up to 31 December 2003, Pension comprises **1/80th** of *net pensionable remuneration* (i.e. pensionable remuneration minus twice the annual amount of the maximum Social Welfare Contributory Old Age Pension payable to a single person without dependants) for each year of service, subject to a maximum of **40/80ths** (i.e. ½ of net pensionable remuneration). In this context, it should be noted that all members of the Scheme are insured for the full range of benefits under the Social Welfare Acts, including contributory Social Welfare pensions - accordingly the maximum **total** pension payable to a Scheme member (i.e. his/her occupational pension plus contributory Social Welfare pension) amounts to ½ of *full* pensionable remuneration.
Effective from 1 January 2004 the pension calculation above is replaced by the following formula:

- \( \frac{1}{200} \) for pensionable remuneration below \( 3 \frac{1}{3} \) times Old Age Contributory Pension (OACP), and
- \( \frac{1}{80} \) for pensionable remuneration in excess of this limit.

(6) **Ill-health Added Years:** When a staff member with at least 5 years’ actual service retires on grounds of permanent ill-health, the service reckoned in calculating his/her retirement benefits is supplemented by the award of added years, the amount of which varies depending on the member’s age and actual service.

(7) **Death Gratuity:** A death gratuity is paid in respect of a Scheme member who dies while serving. There is no minimum service requirement for this benefit, the amount of which is

(a) one year’s pay; or

(b) the amount of the lump sum which the member would have received if s/he had retired on grounds of ill-health on the date of his/her death,

whichever amount is greater.

This gratuity is payable, directly to the deceased member’s spouse in the first instance provided they were living together at the time of the member’s death.
Otherwise it is payable to the legal personal representative. A balancing gratuity may be paid

in respect of an officer who dies after retirement and if the total pension payable since retirement together with retirement lump sum amounts to less than one year’s pensionable remuneration at the date of retirement.

(8)(a) **Preserved Benefits:** A Scheme member who has at least 2 years’ actual reckonable service who resigns voluntarily before age 65 is entitled to preserved superannuation benefits payable, on application, on his/her 65th birthday. These benefits comprise preserved pension and lump sum, calculated on the same basis as "normal" pension and lump sum (i.e. there are no ill-health added years), except that net pensionable remuneration, as appropriate, is based on pay at the date of resignation up-rated by reference to pay increases awarded to holders of the person's former post between that date and the person's 65th birthday. If the person dies after resignation but before age 65, a preserved death gratuity - at the rate of 3/80ths of "up-rated" pay per year of actual service - is payable.

(8)(b) **Actuarially Reduced Benefits in lieu of Preserved Benefits:** This is a facility, introduced with effect from 1 April 2004, to allow members of the Non-established Scheme to retire from age 55 with actuarially reduced superannuation benefits. The following factors are applied to preserved benefits to derive actuarially reduced benefits:
Members with a preserved age of 65

<table>
<thead>
<tr>
<th>age last birthday</th>
<th>pension</th>
<th>lump sum</th>
</tr>
</thead>
<tbody>
<tr>
<td>55</td>
<td>58.2%</td>
<td>82.4%</td>
</tr>
<tr>
<td>56</td>
<td>61.1%</td>
<td>84.0%</td>
</tr>
<tr>
<td>57</td>
<td>64.1%</td>
<td>85.6%</td>
</tr>
<tr>
<td>58</td>
<td>67.4%</td>
<td>87.3%</td>
</tr>
<tr>
<td>59</td>
<td>71.0%</td>
<td>89.0%</td>
</tr>
<tr>
<td>60</td>
<td>74.8%</td>
<td>90.7%</td>
</tr>
<tr>
<td>61</td>
<td>79.0%</td>
<td>92.5%</td>
</tr>
<tr>
<td>62</td>
<td>83.6%</td>
<td>94.3%</td>
</tr>
<tr>
<td>63</td>
<td>88.5%</td>
<td>96.1%</td>
</tr>
<tr>
<td>64</td>
<td>94.0%</td>
<td>98.0%</td>
</tr>
</tbody>
</table>

This means that, if a person over the age of 55 wants to leave before the age of 65, his/her preserved benefit will be calculated based on reckonable service as of the date of leaving. S/he will then have the option of either (a) waiting until the minimum pension age of 65, at which time s/he will receive the preserved pension in the normal way or (b) taking an actuarially reduced pension and lump sum at the time of leaving. The latter will be done by applying the appropriate percentages from the table to the amount of the preserved benefit.

(9) **Pension Increases:** Pensions are generally increased in line with pay awards to serving staff provided that the increase is not in the nature of an upgrading or a promotion and that it is not personal to certain serving staff. These increases are effective from the same dates as the relevant pay awards.
2.4 Non-Established Civil Servants: Spouses' and Children's Scheme

(1) **Benefits:** The scheme provides pensions for the surviving spouse and/or dependent children of a member who dies while serving, or after retirement, or after resignation with entitlement to preserved pension.

(2) **Membership:** The Scheme was first introduced in 1978 - applicable to male staff only - and membership is compulsory for all male personnel appointed on or after 1 December 1978 who would have sufficient actual reckonable service to qualify for a pension at age 65. Serving male personnel appointed before that date (and with the same service potential) were permitted to become members on an optional basis. In 1986, the Scheme was revised to

(a) cover female staff; and

(b) cover a range of beneficiaries previously excluded from benefit (e.g. non-marital children of members, and the spouses and children of marriages contracted after members' retirement).

Membership of the revised scheme is compulsory for all personnel appointed on or after 1 June 1986 who would have sufficient actual reckonable service to qualify for a pension at age 65. Serving male personnel appointed before that date who were members of the original Scheme were offered the option of joining the revised Scheme or retaining membership of the original Scheme. Serving male staff appointed before that date (with a 5-year service potential) who were not members of the original Scheme were offered the option of joining the revised...
Scheme. Serving female staff who were appointed before that date (with a 5-year service potential) were offered the choice of

(a) joining the original Scheme; or

(b) joining the revised Scheme; or

(c) remaining outside either Scheme.

The following groups were also offered the option of benefiting from the revised Scheme

(i) members of the original Scheme who had retired prior to 1 June 1986;

(ii) male staff who had the option of joining the original Scheme but had not done so and who had retired prior to 1 June 1986;

(iii) the spouses of deceased male staff who had decided not to join the original Scheme and had since died;

(iv) female staff with at least 5 years’ service who had retired between 1 December 1978 and 1 June 1986; and

(v) the spouses of

(a) deceased female staff who had died in service (with a 5-year service potential) between 1 December 1978 and 1 June 1986; and
(b) deceased female staff who had retired with at least 5 years' service between 1 December 1978 and 1 June 1986 and who had since died.

(3) **Contributions:** The scheme is contributory. The amount of the employee contribution is 1½% of net weekly pay (i.e. the rate of basic weekly pay minus twice the annual amount of the maximum Social Welfare Contributory Old Age Pension payable to a single person without dependants). These contributions, which are deducted from pay on an on-going basis, are referred to in the Scheme as **periodic contributions.** If a member has been married at any time during his/her membership of the Scheme additional contributions known as **non-periodic deductions** may be payable in respect of

(a) pensionable allowances if held on retirement or death in service; and

(b) any period of service which is reckonable in calculating a **deceased's pension** (see (4) below) but in respect of which the member has not paid periodic contributions.

The amount of these contributions - which are collected by deduction from the lump sum or death gratuity payable to or in respect of the member - is

(i) 1% of the annual rate of the member's pensionable allowances for each year of reckonable service; and

(ii) 1% of **net pensionable remuneration** (as defined in the Main Scheme - see section 2.3(5) above) for each year of such "unpaid service" referred to at (b) above.
Special contribution arrangements applied in the case of the persons referred to at (i) to (v) of section (2) above.

(4) **Calculation of Spouses' and Children's Pensions:** A spouse's pension, where awarded, is **one-half** of the **deceased's pension**, which is calculated as follows

(a) in the case of a member who dies in service or retires with immediate pension on grounds of permanent ill-health, the amount of the pension which would have been awarded to the member under the Main Scheme if he/she had served up to age 65;

(b) in the case of a member who dies while in receipt of pension under the Main Scheme, the amount of that pension;

(c) in the case of a member who resigns with entitlement to a preserved pension under the Main Scheme but who dies before that pension comes into payment, the amount of the preserved pension which would have been awarded to the member.

The amount of a child's pension under the Scheme is normally **one-third** of the amount of a spouse's pension, but may be higher in certain circumstances, i.e. if a spouse's pension is not payable and there are less than 3 child recipients. However, the total amount of children's pensions payable in any case must not exceed one-half of the deceased's pension as defined under the Scheme.

For the first month after the death of a member, the rate of spouse's pension is the member's full monthly pay in the case of a death in service, and the member's
full monthly pension in the case of a death after retirement if this is greater than the spouse’s and children’s pension.

(5) **Cesser of Spouse’s Pension:** Entitlement to a spouse's pension ceases if the recipient remarries, or cohabits with another person as man and wife.

(6) **Eligibility of Children:** The child of a member is not eligible for benefit under the Scheme unless s/he is

   (a) wholly or mainly dependent on the member; and

   (b) under age 16, or under age 22 if in full-time education or training - however, in the case of a child who is permanently incapacitated before the age of 16, or 22 as the case may be, no upper age limit applies.

(7) **Pensions Increases:** Pensions under the Scheme are increased on the same basis as pensions under the Main Scheme (see section 2.3(9) above).

(8) **Ex-Gratia Scheme:** There is also an ex-gratia (i.e. non-contributory) Spouses’ and Children’s Pension Scheme, for the spouses and children of non-established civil servants who, because they had retired or died in service after the introduction of the Main Scheme in 1970 but before the introduction of the contributory Scheme in 1978, were never afforded an opportunity to join the latter Scheme. The benefits under the ex-gratia Scheme are the same as those provided under the contributory Scheme.
B 3. Administrative Procedures and Published Rules, Procedures and Practices

Introduction

The documents listed in this section include (1) statutes, (2) statutory instruments, (3) circulars, confidential circulars, circular letters, letters to Personnel Officers and other instructions issued to Government Departments/Offices over the years by the Department of Finance and by the former Department of the Public Service. In the interests of brevity, these two Departments are referred to below as "Finance" and "DPS" respectively. The statutes and statutory instruments are annexed to The Superannuation Handbook - Revised 1998, and the other documents are included in The Personnel Code - Part IV. Both the Handbook and the Code are available for consultation in the Personnel Sections of Government Departments and Offices.

3.1 Established Civil Servants: Main Scheme

(1) Administrative Procedures

(a) A Scheme member who wishes to retire on age or health grounds should apply in writing to the Personnel Officer of the relevant Department/Office. On receipt of the application, the appropriate forms will be sent to the person concerned for completion. If the person satisfies the requisite conditions (in the case of retirement on health grounds, appropriate medical certification is required, as is the prior sanction of the Minister for Finance) the relevant documentation is
completed by the Personnel and Salaries Sections and is then forwarded to the Pensions Section (in the case of Departments or Offices without delegated authority to grant superannuation awards, this will be the Pensions Section of the Department of Finance). The Pensions Section checks that all the appropriate forms have been received and are in order, carries out the necessary calculations and forwards details of the pension and lump sum awarded to the Paymaster General's Office, with instructions to pay the awards from the relevant date. If payment of a pension (including spouses' pension) or part of a pension is delayed for more than one year due to an error or oversight on the part of the Department, the amount payable will be increased in line with CPI increases from the commencement of the second year. Pensions are paid fortnightly by the Paymaster General's Office. At the discretion of the member, payments may be made by payable order or by electronic money transfer direct to a bank account.

(b) A Scheme member [who is not a “New Entrant” – see Section A of Chapter 15 for details] and who is approaching maximum retirement age and has not contacted his/her Personnel Section is informed in writing that s/he is due to retire shortly and that the necessary procedures - as outlined at (a) above - will be set in train.

(c) When a Scheme member dies in service, the Personnel Officer of the relevant Department/Office prepares the necessary documentation for the payment of a death gratuity and forwards the papers to the relevant Pensions Section for processing. That Section checks that the documents are in order, carries out the necessary calculations and informs the Paymaster General's Office of the amount of the gratuity, with instructions that payment should await confirmation of the identity of the deceased member's legal personal representative (i.e. if the member leaves a will, the executor of the will who has been granted probate or if
the member dies intestate, the person who has been granted letters of administration in respect of the estate) and the appropriate legal documentation.

(d) A Scheme member who resigns with entitlement to preserved benefits should, on reaching minimum retirement age, apply to the Personnel Officer of his/her former Department/Office for the award of these benefits. If such a member dies before reaching minimum retirement age, his/her legal personal representative should apply as above for payment of preserved death gratuity. If such a member becomes permanently incapacitated before reaching minimum retirement age, application should be made as above for the early payment of preserved benefits.

(e) Pensions are increased when Pensions Section of the Department of Finance authorises the implementation of increases on the pensions payroll on the basis of relevant pay increases. In certain cases where increases cannot be implemented automatically, Pensions Section calculates the increases and authorises the Office of the Paymaster General to pay the increased pension.

(2) **Statutes:** The statutes (i.e. Acts of Parliament) pertaining to the Scheme are as follows

Superannuation Act 1834  
Superannuation Act 1859  
Pension Commutation Act 1871  
Superannuation Act 1887  
Superannuation Act 1892  
Superannuation Act 1909  
Superannuation Act 1914  
Superannuation (Prison Officers) Act 1919  
Superannuation and Pensions Act 1923 (No. 34 of 1923)
Chapter 15 - Public Service Occupational Superannuation Schemes

Superannuation Act 1936 (No. 39 of 1936)
Superannuation Act 1942 (No. 24 of 1942)
Superannuation Act 1946 (No. 17 of 1946)
Superannuation Act 1954 (No. 14 of 1954)
Superannuation Act 1956 (No. 38 of 1956)
Superannuation and Pensions Act 1963 (No. 24 of 1963)
Superannuation and Pensions Act 1976 (No. 22 of 1976)
Public Service Superannuation (Miscellaneous Provisions) Act 2004

Other statutes of relevance to the Scheme are as follows:

Pensions (Increase) Act 1964 (No. 10 of 1964)
Pensions (Abatement) Act 1965 (No. 13 of 1965)
Bankruptcy Act 1988 (No. 27 of 1988) (Section 65)
Pensions Act 1990 (No. 25 of 1990) (and subsequent amendments)
Family Law (Divorce) Act 1996 (No. 33 of 1996)

(3) **Statutory Instruments:** The statutory instruments pertaining to the Scheme are as follows

Superannuation Act 1887 (Section 1) Warrant 1946 (S.I. No. 236 of 1946)
Superannuation (Female Civil Servants) Regulations 1954 (S.I. No. 76 of 1954)
Superannuation (Allocation of Pension) Regulations, 1957 (S.I. No. 20 of 1957)
Superannuation Act 1887 (Section 1) Warrant 1974 (S.I. No. 110 of 1974)
Superannuation Act 1887 (Section 1) Warrant 1975 (S.I. No. 153 of 1975)
Chapter 15 - Public Service Occupational Superannuation Schemes

Superannuation Act 1887 (Section 1) Warrant 1978 (S.I. No. 297 of 1978)
Land Commissioners Pension Scheme 1979 (S.I. No. 217 of 1979)
National Gallery of Ireland (Director) Pension Scheme 1979 (S.I. No. 341 of 1979)
Civil Service Superannuation Regulations 1980 (S.I. No. 188 of 1980)
Civil Service Superannuation (No. 2) Regulations 1980 (S.I. No. 362 of 1980)
Superannuation (Female Civil Servants) Regulations 1981 (S.I. No. 55 of 1981)
Civil Service Superannuation (Amendment) Regulations 1982 (S.I. No. 215 of 1982)
Civil Service Superannuation Regulations 1982 (S.I. No. 335 of 1982)
Civil Service Superannuation Regulations 1983 (S.I. No. 169 of 1983)
Civil Service Superannuation (No. 2) Regulations 1983 (S.I. No. 343 of 1983)
Civil Service Superannuation (Amendment) Regulations 1988 (S.I. No. 141 of 1988)

(4) **Administrative Documents:** The administrative documents issued by the Department of Finance and the Department of the Public Service in relation to the Scheme are as follows

- **Finance:** Circular 22/67. 6 July 1967. Reckoning of certain unestablished service for superannuation purposes.
- **DPS:** Circular 46/75 - Revision of the Superannuation Code.
[Reckonable Service; Qualifying Service; Lump sums, short service and death gratuities; Part-time service; Ill-health retirement; Pension rate of pay; Preservation; Averaging]

- **DPS: Letter to Departments.** 11 November 1975. [Ill-health retirement]
- **Finance: Circular 2/55** - Refund of gratuities by widows and officers retired on ground of ill-health who are reinstated.
- **Finance: Circular 6/60.** Revision of the Superannuation Code.
- **Finance: Circular 6/57.** Superannuation Act 1956. [Allocation of Pension]
- **Finance: Letter to Departments.** 8 May 1970. [Compassionate gratuity]
- **Finance: Letter to Departments.** 15 August 1972. Superannuation, Misconduct Deductions.
- **Finance: Letter to Departments.** 8 December 1972. Superannuation, Acting Appointments.
- **Finance: Circular 29/69.** 18 June 1969. Re-admission of widows to the Civil Service.
- **DPS: Circular 37/75.** Marriage Gratuities in the Civil Service.
- **Finance: Circular 25/90.** Refund of Marriage Gratuities in the Civil Service.
- **Finance: Circular 6/95:** Revised social insurance status and conditions of service of certain civil servants.
• **Finance : Letter to Personnel Officers 28 October 1997.** [Obligations under the Family Law Legislation on Trustees/Administrators of Pension Schemes : provision of information and compliance with Court orders.]

• **Finance : Letter to Personnel Offices 7 November 1997.** [Application to pensioners of restructuring pay deals negotiated under the Programme for Competitiveness and Work.]


• **Finance : Letter to Personnel Officers 17 February 1998.** [Procedures for dealing with Pension Adjustment Orders made by a Court under the Family Law Acts]

• **Finance : Letter to Personnel Officers 20 March 1998.** Repayment of Marriage Gratuities.

• **Finance : Letter to Personnel Officers 3 August 2000.** [Application of certain long service increments to pensioners.]

• **Finance : Letter to Personnel Officers 19 December 2001** [Family Law and the Administration of Public Service Pensions]

• **Finance : Letter to Personnel Officers 31 May 2002** [Reduction in the qualifying period for preservation from 5 years to 2]

• **Finance : Letter to Secretaries General 26 March 2004** [Public Service Superannuation (Miscellaneous Provisions) Act 2004]
3.2 Established Civil Servants: Spouses' and Children's Scheme

(1) Administrative Procedures

(a) On the death of a serving member who is survived by a spouse or children, a spouses' and children's pension application form is issued by the employing Department/Office to the member's spouse or next-of-kin. This form should be completed by the spouse (or next-of-kin if there is no spouse) and returned to

(i) the relevant Department/Office (if that Department has delegated authority to award pensions); or

(ii) otherwise, to Pensions Section, Department of Finance, 73-79 Lower Mount Street, Dublin 2

together with the deceased's member's death certificate, civil marriage certificate and the full birth certificates of any eligible children. These documents are checked, the certificates are returned to the sender, the appropriate pension awards are calculated and the Paymaster General's Office is instructed to commence payment.

(b) When a Scheme member who is in receipt of a pension dies, the spouses' and children's pension application form is issued by the Paymaster General's Office and the completed form, together with other specified certificates, should be returned to the Office of the Paymaster General. That Office sends copies of the certificates and the original completed application form to Pensions Section, Department of Finance which calculates the appropriate pension(s) award(s) -
including the awards for eligible children - and authorises the Office of the Paymaster General to commence payment of the awards.

(c) On the death (before pension age) of a Scheme member who has resigned with entitlement to preserved pension and who is survived by a spouse or children, the Department/Office in which the member was employed on resignation should be notified. The procedures at (a) above will then be followed.

(d) As in the case of the Main Scheme, pensions are paid fortnightly by the Paymaster General's Office - at the discretion of the recipient, payments may be made by payable order or by electronic money transfer direct to a bank account.

(e) Pensions are increased when Pensions Section of the Department of Finance authorises the implementation of increases on the pensions payroll on the basis of relevant approved pay increases. In certain cases where increases cannot be implemented automatically Pensions Section calculates the increases and authorises the Office of the Paymaster General to pay the increased pension.

(2) Statutes: The statutes pertaining to or relevant to the Scheme are as follows

Superannuation and Pensions Act 1976 (No. 22 of 1976)
Pensions (Increase) Act 1964 (No. 10 of 1964)
Bankruptcy Act 1988 (No. 27 of 1988) (Section 65)
Pensions Act 1990 (No. 25 of 1990) (and subsequent amendments)
Family Law (Divorce) Act 1996 (No. 33 of 1996)
(3) **Statutory Instruments:** The statutory instruments pertaining to the Scheme are as follows

Civil Service Widows' and Children's Contributory Pension Scheme, 1977. (S.I. 132 of 1977). *Sets out the terms of the 'original' scheme introduced for established male civil servants which came into force on 23 July 1968.*


Widows’ and Children's (Miscellaneous Offices) Contributory Pension Scheme 1978 (S.I. No. 5 of 1978).

Widows’ and Children's (Miscellaneous Offices) Ex-gratia Pension Scheme 1978 S.I. No. 4 of 1978).

Civil Service Widows' and Children's Contributory Pension (Amendment) Scheme 1979 (S.I. No. 177 of 1979). [To enable the payment in advance of the pension payable to a widow in the first month and to allow the payment of children's pensions in respect of stepchildren.]

Civil Service Widows' and Children's Ex-gratia Pension (Amendment) Scheme 1979 (S.I. No. 175 of 1979).

Widows’ and Children's (Miscellaneous Offices) Contributory Pension (Amendment) Scheme 1979 (S.I. No. 178 of 1979).


Civil Service Widows' and Children's Contributory Pension (Amendment) Scheme 1981 (S.I. No. 56 of 1981). *Applies the Scheme to Female Civil Servants.*

Civil Service Widows' and Children's Ex-gratia Pension (Amendment) Scheme 1987 (S.I. No. 24 of 1987).
(4) **Administrative Documents:** The administrative documents issued by the Department of Finance and the Department of the Public Service in relation to the Scheme are as follows:

- **DPS Circular 16/84.** *Introduction of revised scheme for Spouses and Children of established civil servants, extending the scope of the scheme to cover the spouse of a member who marries after retirement and subject to age criteria to all children of a member*

- **DPS letter to Personnel Officers.** 24 July 1984: Civil Service Spouses’ and Children’s Contributory Scheme - Options for retired officers: Instructions to Departments.

- **DPS Letter to Personnel Officers.** 31 August, 1984 - options for Retired Officers: Instructions to Departments.

- **DPS letter to Personnel Officers.** 31 August 1984: *Civil Service Spouses’ and Children’s Contributory Pension Scheme: Extension of Option Period for Serving Staff.*

- **Finance : Circular 6/95.** Revised social insurance status and conditions of service of certain civil servants

- **Finance letter to Personnel Officers.** 30 January 1998. *Spouses’ and Children’s Scheme - Raising of the maximum age for payment of pension to children who are undergoing full-time education or training within the terms of the scheme.*
3.3 Non-Established Civil Servants: Main Scheme

(1) Administrative Procedures

a) A Scheme member who wishes to retire on age or health grounds should apply in writing to the Personnel Officer of the relevant Department/Office. On receipt of the application, the appropriate forms will be sent out to the person concerned for completion. If the person satisfies the requisite conditions (in the case of retirement on health grounds, appropriate medical certification is required as is the prior sanction of the Minister for Finance) the relevant documentation is completed by the Personnel and Salaries Sections and is then forwarded to the Pensions Section (in the case of Departments or Offices without delegated authority to grant superannuation awards, this will be the Pensions Section of the Department of Finance). The Pensions Section checks that all the appropriate forms have been received and are in order, carries out the necessary calculations and forwards details of the pension and lump sum awarded to the Paymaster General's Office, with instructions to pay the awards from the relevant date. If payment of a pension (including spouses' pension) or part of a pension is delayed for more than one year due to an error or oversight on the part of the Department, the amount payable will be increased in line with CPI increases from the commencement of the second year. Pensions are paid fortnightly by the Paymaster General's Office - at the discretion of the member, payments may be made by payable order or by electronic money transfer direct to a bank account.

(b) A Scheme member [who is not a “New Entrant” – see Section A of Chapter 15 for details] and who is approaching age 65 and has not contacted his/her Personnel Section is informed in writing that s/he is
due to retire shortly and that the necessary procedures - as outlined at (a) above - will be set in train.

(c) When a Scheme member dies in service, the Personnel Officer of the relevant Department/Office prepares the necessary documentation for the payment of a death gratuity and forwards the papers to the relevant Pensions Section for processing. That Section checks that the documents are in order, carries out the necessary calculations and informs the Paymaster General's Office of the amount of the gratuity, and instructs that Office

(i) if it is in order to pay the gratuity to the deceased member's spouse, to make the payment immediately; or

(ii) otherwise, to await confirmation of the identity of the deceased member's legal personal representative (see 3.1(1)(c) above) and the appropriate legal documentation.

(d) A Scheme member who resigns with entitlement to preserved benefits should, on reaching age 65, apply to the Personnel Officer of his/her former Department/Office for the award of these benefits. If such a member dies before reaching age 65, his/her spouse or next-of-kin should apply as above for payment of preserved death gratuity.

e) Pensions increases are calculated by delegated Departments - listed above in Par. 1.4 of this Chapter - in respect of pensioners retired from those Departments and by Pensions Section, Department of Finance in respect of pensioners retired from non-delegated Departments on the
basis of relevant pay increases. The Office of the Paymaster General is authorised by the delegated Departments or Pensions Section, Department of Finance to pay the increases.

(2) Published Documents
As this Scheme is non-statutory, there are no statutes or statutory instruments pertaining to it. However, Non-Established Civil Servants are covered by the provisions of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 – see Section A of Chapter 15 for details. The administrative documents issued by the Department of Finance and the Department of the Public Service in relation to the Scheme are as follows

- **Finance:** Confidential Circular 12/71, dated 17 November 1971 - Non-Contributory Pension Scheme for non-Established State Employees.  
  [Announcement of the introduction, under the Scheme of conciliation and arbitration for the Civil Service, of the non-contributory Pension Scheme for non-established State Employees. The terms of the scheme are attached to the circular]

- **DPS:** Circular 13 July 1976 - Non-Contributory Pension Scheme for non-established State Employees.  
  [Improvement in the Scheme, in particular, the calculation of the death gratuity, removal of qualifying period of 5 years service for the grant of a death gratuity; the reduction of the minimum period of service required for a pension and lump sum; preservation on resignation after 5 years service; method of averaging of pay; retirement age; ill-health benefits]

- **DPS:** letter to Personnel Officers, 31 May 1979. - Non-Contributory Pension Scheme for non-established State Employees.  
  [The reckoning of part-time service (which is followed by full-time non-established service) for the purposes of the pension scheme for non-established staff]
• **DPS: letter to Personnel Officers** - 29 June 1982. - Amendment of Non-Contributory Pension Scheme for non-established State Employees. *[The reckoning of certain periods of unpaid sick leave for purposes in the case of officers whose pensionable service ceased on or after 9 June 1980]*

• **Finance: letter to Personnel Officers** - 29 October 1997 - Non-Contributory Superannuation Scheme for non-established State Employees - payment of death gratuity. *[Clarification regarding the payment of the death gratuity under the scheme].*

• **Finance: letter to Personnel Officers** 28 October 1997. *[Obligations under the Family Law Legislation on Trustees/Administrators of Pension Schemes : provision of information and compliance with Court orders.]*


• **Finance: letter to Personnel Officers** 17 February 1998. *[Procedures for dealing with Pension Adjustment Orders made by a Court under the Family Law Acts]*

• **Finance: Letter to Personnel Officers 19 December 2001** [Family Law and the administration of Public Service pensions]

• **Finance: Letter to Personnel Officers 31 May 2002** [Reduction in the qualifying period for preservation from 5 years to 2]

• **Finance: Letter to Secretaries General 26 March 2004** [Public Service Superannuation (Miscellaneous Provisions) Act 2004]
3.4 Non-Established Civil Servants: Spouses' and Children's Scheme

(1) Administrative Procedures

(a) On the death of a serving member who is survived by a spouse or children, a spouses' and children's pension application form is issued by the employing Department/Office to the member's spouse or next-of-kin. This form should be completed by the spouse (or next-of-kin if there is no spouse) and returned to the relevant Department/Office, if that Department/Office has delegated authority to award pensions, otherwise the Department forwards the application to Pensions Section, Department of Finance together with the deceased's member's death certificate, marriage certificate and the full birth certificates of any eligible children. These documents are checked by the delegated Department or by Pensions Section, Department of Finance, the certificates are returned to the sender, the appropriate pension awards are calculated and the Paymaster General's Office is instructed to commence payment.

(b) When a Scheme member who retired and is in receipt of a pension dies, the spouses' and children's pension application form is issued by the Paymaster General's Office [PMG] and should be returned to that Office. The PMG sends copies of the certificates and the original application form to the Department, if the Department has delegated sanction, (or otherwise to the Pensions Section, Department of Finance), who calculate the appropriate pension(s) award(s), including the awards for eligible children and authorises the Office of the PMG to pay the award(s).
(c) On the death (before pension age) of a Scheme member who has resigned with entitlement to preserved pension and who is survived by a spouse or children, the Department/Office in which the member was employed on resignation should be notified. The procedure at (a) above will then be followed.

(d) As in the case of the Main Scheme, pensions are paid fortnightly by the Paymaster General's Office - at the discretion of the recipient, payments may be made by payable order or by electronic money transfer direct to a bank account.

(e) Delegated Departments or Pensions Section, Department of Finance calculate pension increases on the basis of approved pay increases and authorise the Office of the Paymaster General to increase the pension by the specified amount.

(2) Published Documents

As this Scheme is non-statutory, there are no statutes or statutory instruments pertaining to it. The administrative documents issued by the Department of Finance and the Department of the Public Service in relation to the Scheme are as follows

- **DPS Circular letter** 1/79, 8 January 1979: Non-established State Employees Contributory Widows' and Children's Pension Scheme. *Introduction of a Widows’ and Children's Pension Scheme for non-established state employees following an
agreed recommendation made by the General Council under the conciliation and arbitration scheme for the civil service and discussions at the Joint Industrial Council for State Industrial Employees.]

- **DPS: Letter to Personnel Officers** of 10 January 1979: Non-established State Employees Contributory Widows' and Children's Pension Scheme.  
  [Appendix 1 to this letter sets out the terms of the Scheme].

- **DPS: letter to Departments.** [Introduction of non-established State Employees ex-gratia Widows' and Children's Pension Scheme.]

- **DPS: Circular letter** of 15 April 1986: Non-established State Employees Spouses' and Children's Contributory Pension Scheme.  
  [Revision of the Scheme in line with the revision in 1984 of the corresponding scheme for established civil servants extending the scope of the scheme to cover the spouse of a member who marries after retirement and all children of a member, subject to age criteria.]

- **Finance : Letter to Personnel Officers** of 20 July 1989: Non-established State Employees Contributory Widows' and Children's Pension Scheme.  
  [Option to certain pensioners to join the revised scheme.]

- **Finance : Letter to Personnel Officers** of 20 July 1989: Non-established State Employees Contributory Widows' and Children's Pension Scheme.  
  [Option to certain female pensioners to join the revised scheme.]
• **Finance : Letter to Personnel Officers** 30 January 1998. [Spouses’ and Children’s Scheme - Raising of the maximum age for payment of pension to children who are undergoing full-time education or training within the terms of the scheme.]
SECTION C

OCCUPATIONAL SUPERANNUATION SCHEMES IN OTHER STATE BODIES

C 1. Public Service Superannuation (Miscellaneous Provisions) Act 2004

Most public service bodies are covered by the provisions of the Public Service Superannuation (Miscellaneous Provisions) Act 2004 – see Section A of Chapter 15 for details. The bodies covered are defined in the Act.

C 2. Role of the Minister for Finance

Each State body or organisation normally has responsibility for the administration of the occupational superannuation schemes applicable to its staff. Thus, superannuation schemes for groups of public servants such as the Permanent Defence Forces, the Garda Siochana and the teaching services are administered by the Department directly responsible for the group concerned. Proposals for the introduction of new schemes in respect of any State body (or the amendment of existing schemes) are matters for the body itself and the Department with responsibility for that body in the first instance. However, as part of his overall responsibility for

(a) the control of public expenditure and

(b) the development and management of occupational superannuation policy throughout the public sector in general, the Minister for Finance normally has a statutory role in this area, as follows:
a statutory public sector superannuation scheme cannot be made, or an existing statutory scheme amended, without the consent of the Minister for Finance;

there is a standard provision in such schemes to the effect that, if an individual Scheme member or former member is in dispute with the administrators of the Scheme concerned about the grant of his/her award or about the refusal of the state body to make an award under the Scheme, s/he has the right of ultimate appeal to the Minister for Finance, whose decision in the matter shall be final.

C 3. Guidelines for Public Sector Superannuation Schemes

The superannuation provisions (pertaining to Main Schemes and Spouses' and Children's Schemes) in respect of which the statutory consent of the Minister for Finance will normally be granted are set out in documents entitled the Model Staff Superannuation Scheme and the Model Spouses' and Children's Contributory Superannuation Scheme respectively. These documents are available from Pensions Section, Department of Finance on request. At the time of going to print the documents are being updated to include the changes outlined in paragraphs A1 and A 2 of this Chapter (Chapter 15).
SECTION D

OCCUPATIONAL SUPERANNUATION SCHEMES FOR JUDICIARY AND COURT OFFICERS

D 1. Introduction

1.1 The occupational superannuation arrangements of Judges and Court Officers comprise

(a) personal benefits, i.e. pensions and lump sums awarded to retired members and death gratuities awarded in respect of members who die during service - the scheme which provides these benefits is referred to below as the "Main Scheme"; and

(b) spouses and children's benefits, i.e. pensions awarded to the spouses and dependent children of members who die either during service or after retirement - the scheme which provides these benefits is referred to below as the "Spouses' and Children's Scheme".

For reasons of convenience, this document treats each of these as a separate scheme but it should be noted that they form one occupational superannuation scheme, which is a defined benefit scheme for the purposes of the Pensions Act 1990.
D 2. Basic Information about Schemes

2.1 Main Scheme

(1) **Benefits:** The benefits provided are

lump sum and pension on retirement; or
a death gratuity in the event of death in service; or
preserved superannuation benefits (see (7) below).

(2) **Membership:** The members of the Scheme are (a) the Judges of the Supreme Court, the High Court, the Circuit Court and the District Court and (b) certain Court Officers (i.e. the Master of the High Court, the Taxing Masters and County Registrars).

(3) **Contributions:** The Scheme is non-contributory for all Judges and for Court Officers appointed before 6 April 1995. It is contributory for Court Officers appointed on or after 6 April 1995. For such Court Officers, Main Scheme and Spouses’ and Children’s Scheme contributions and benefits are co-ordinated in the same manner as for Established Civil Servants recruited on or after 6 April 1995 (see Section A of this Chapter).

(4) **Retirement conditions:** The normal age of retirement varies as between the different groups of Scheme members. For Court Officers and Judges of the District Court, it is age 65, but these members may be retained in pensionable service on a year-to-year basis beyond that age up to age 70. For Judges of the Circuit Court, it is age 70. For Judges of the two highest Courts, it is age 72 in the case of members appointed before 15 December 1995, and age 70 for members appointed on or after that date. However, a person serving on that date in the Circuit or District Court, or the European Courts, and who is
subsequently appointed to the High or Supreme Court, can serve to 72. Judges of the Higher Courts may retire voluntarily with pension and lump sum benefits if they attain the appropriate age before reaching their compulsory retirement age (see subsection 7 below).

(5) Calculation of Pension and Lump Sum: Pension and lump sum benefits are calculated by reference to (i) total reckonable service and (ii) salary on the last day of service. A minimum of 2 years' service is required for benefit, and part years are reckoned on a pro rata basis.

Pension comprises

(a) in the case of Court Officers appointed before 6 April 1995 and Judges of the District Court, \(1/40\)th of salary per year of service;

(b) in the case of other Judges, \(1/40\)th of salary for each of the first 5 years' service and \(3/80\)ths of salary for each subsequent year of service;

subject in all cases to a maximum of \(40/80\)ths (i.e. \(1/2\) times salary).

Lump Sum in the case of (a) and (b) above comprises three times the pension

In the case of Court Officers appointed on or after 6 April 1995, the pension is calculated on the basis of net pensionable remuneration (i.e. pensionable remuneration less twice the rate of contributory old age pension payable to a single person). In this case Lump Sum is three time the amount of pension calculated on the basis of pensionable remuneration.
(6) **Death Gratuity:** This benefit, for which there is no minimum service requirement, is paid in respect of a Scheme member who dies in service, and comprises:

(a) one year's pay; or

(b) the amount of lump sum which the person would have received if he/she had retired on grounds of ill-health on the date of his/her death, whichever amount is greater.

A balancing gratuity may be paid in respect of member who dies after retirement and where the total pension received since retirement together with retirement lump sum amounts to less than one years pensionable remuneration at the date of retirement.

(7) **Preserved Benefits:** A Scheme member who vacates office voluntarily after at least 2 years' service is entitled to preserved superannuation benefits payable, on application,

(a) in the case of District Judges and Court Officers, at age 65; and

(b) in the case of a Judge of the Higher Courts who, if he/she had remained in office, would have attained the appropriate age (as defined above) before his/her maximum retirement age, at the appropriate age; and

(c) otherwise, at the relevant maximum retirement age.
The **appropriate age** in this context means

(a) the age at which a Judge completes the service required for maximum benefits (15 years' service); or

(b) age 65

whichever age is the later.

These benefits comprise preserved pension and lump sum, calculated on the same basis as "normal" pension and lump sum, except that payments are based on salary at the date of resignation up-rated by reference to pay increases awarded to holders of the person's former office between that date and the date on which the person attains the relevant payment age. If the person dies after vacation of office but before the relevant age for pension and lump sum payments, a preserved death gratuity, based on "up-rated" salary and actual service, is payable to his/her estate.

(8) **Allocation of Pension:** A member may make an allocation of pension to provide a beneficiary's pension for specified dependants. Notice of an allocation request must be given more than six months before the date of retirement.

(9) **Pension Increases:** Pensions are generally increased in line with pay awards to serving Scheme members. These increases are effective from the same dates as the relevant pay awards.
2.2 Spouses' and Children's Scheme

(1) **Benefits:** The scheme provides pensions for the surviving spouse and/or dependent children of a member of the Main Scheme who dies while serving, or after retirement, or after vacation of office with entitlement to preserved pension.

(2) **Membership:** In the case of serving Judges who are members of the Main Scheme, membership of this Scheme, which is currently non-statutory, is currently optional within a specific period of appointment. However the Scheme will shortly be put on a statutory footing, following which membership will be automatic for all new members of the Main Scheme.

(3) **Contributions:** The scheme is contributory. The amount of member contribution is as follows:

   - (a) Court Officers and Judges of the District Court: 3% of salary
   - (b) Judges of the Higher Courts: 4% of salary.

These contributions, which are deducted from pay on an on-going basis, are referred to in the Scheme as **periodic contributions.** Additional contributions may be payable if a member has been married at any time during his/her membership of the Scheme. These additional contributions are normally payable in respect of any period of service which is reckonable in calculating a **deceased's pension** (see (4) below) but in respect of which the member has not paid periodic contributions. The amount of these contributions is

   - (i) 2% of salary for Court Officers and Judges of the District Court; or
(ii) $2\frac{2}{3}$% of salary for Judges of the Higher Courts

for each year of such "unpaid service" - they are collected by deduction from the lump sum or death gratuity payable to or in respect of the member.

(4) Calculation of Spouses' and Children's Pensions: A spouse's pension, where awarded, is one-half of the deceased's pension, which, subject to note at the end of this paragraph, is calculated as follows

(a) in the case of a member who dies in service or retires on grounds of permanent ill-health, the amount of the pension which would have been awarded to the member under the Main Scheme if s/he had served up to maximum retirement age;

(b) in the case of a member who dies while in receipt of pension under the Main Scheme, the amount of that pension;

(c) in the case of a member who resigns with entitlement to a preserved pension under the Main Scheme but who dies before that pension comes into payment, the amount of the preserved pension which would have been awarded to the member.

The amount of a child's pension under the Scheme is normally one-third of the amount of a spouse's pension, but may be higher in certain circumstances, i.e. if a spouse's pension is not payable and there are less than 3 child recipients (see Scheme for details). However, the total amount of children's pensions payable in any case must not exceed one-half of the deceased's pension as defined under the Scheme.
NOTE:
In the case of Court Officers appointed on or after 6 April 1995, the “deceased’s pension” is calculated in the same way as for an Established Civil Servant appointed after that date (i.e. full pay minus the annual amount of the maximum Contributory Old Age Pension payable to a single person without dependants at the time of death in service or retirement).

(5) **Cesser of Spouse’s Pension:** Entitlement to a spouse’s pension ceases if the recipient remarries, or cohabits with another person as man and wife.

(6) **Eligibility of Children:** The child of a member is not eligible for benefit under the Scheme unless s/he is

( ) wholly or mainly dependent on the member; and

( ) under age 16, or under age 22 if in full-time education or training - however, in the case of a child who is permanently incapacitated, no upper age limit applies.

(7) **Pensions Increases:** Pensions under the Scheme are increased on the same basis as pensions under the Main Scheme (see section 2.1(8) above).

(8) **Ex-Gratia Scheme:** There is also an ex-gratia (i.e. non-contributory) Spouses’ and Children’s Pension Scheme, in respect of Main Scheme members who, because they had retired or died in service prior to the introduction of the contributory Scheme (in 1969), were never afforded an opportunity to join that Scheme. The benefits under the ex-gratia Scheme are the same as those provided under the contributory Scheme.
D 3. Administrative Procedures and Published Rules, Procedures and Practices

3.1 Main Scheme

(1) Administrative Procedures

(a) The Department of Justice, Equality and Law Reform has responsibility for the administration of the Scheme up to the point at which benefits fall to be calculated. Benefit calculations are performed by the Pensions Section, Department of Finance.

(b) When a Scheme member retires, the Department of Justice, Equality and Law Reform furnishes Pensions Section with details of the member's office and service and salary. Pensions Section then calculates the amount of the pension and lump sum benefits, and instructs the Paymaster General's Office to arrange for the payment of these benefits to the member.

(c) If a Scheme member dies in service, Pensions Section - on receipt of relevant details from the Department of Justice, Equality and Law Reform - calculates the amount of death gratuity payable (see paragraph 2.1(6) above) and instructs the PMG's Office to pay the gratuity on application from the member's legal personal representative.

(d) A Scheme member who vacates office with entitlement to preserved benefits may, on attaining the appropriate age (as defined above) apply to the Department of Justice, Equality and Law Reform for the award of those benefits - the procedure at (b) above is then followed. If such a member dies before
attaining the appropriate age, his/her legal personal representative applies to the Department of Justice, Equality and Law Reform for payment of preserved death gratuity - the procedure at (b) above is then followed.

(e) Scheme pensions are paid fortnightly by the Paymaster General's Office - at the discretion of the recipient, payments may be made by payable order or by electronic money transfer direct to a bank account.

(f) Pensions increases are calculated by Pensions Section, Department of Finance on the basis of data on increases in salaries as supplied by the Department of Justice, Equality and Law Reform. Pensions Section then authorise the PMG to revise the rate of pension payable.

(g) Scheme expenditure in respect of judges is charged to the Central Fund. Scheme expenditure in respect of Court Officers is met from Vote 7 (Superannuation and Retired Allowances).

(2) Statutes: The statutes (i.e. Acts of Parliament) pertaining to the Scheme are as follows:

- Courts of Justice Act 1924 (No 10 of 1924).
- Courts of Justice Act 1928 (No 15 of 1928).
- Courts of Justice (District Court) Act 1946 (No 21 of 1946).
- Courts of Justice (District Court) Act 1949 (No 8 of 1949).
Courts of Justice and Court Officers (Superannuation) Act 1961 (No 16 of 1961).
Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial and Court Officers (Amendment) Act 1998 (No 5 of 1998).

(3) **Statutory Instruments:** The statutory instruments pertaining to the Scheme are as follows

Courts (Preservation of Superannuation) (Court Officers) Regulations, 1992 (S.I. No. 10 of 1992)
3.2 Spouses' and Children's Scheme

(1) Administrative Procedures

(a) On the death of a serving Scheme member, who is survived by a spouse or children, a spouses' and children's pension application form is issued by the Department of Justice, Equality and Law Reform to the member's spouse or next-of-kin. This form should be completed by the spouse (or next-of-kin if there is no spouse) and returned to the Department of Justice, Equality and Law Reform. That Department sends the completed application to Pensions Section, Department of Finance together with the deceased's member's death certificate, marriage certificate and the full birth certificates of any eligible children. These documents are checked, the certificates are returned to the sender, the appropriate pension awards are calculated (from information furnished by the Department of Justice, Equality and Law Reform) and the Paymaster General's Office is instructed to commence payment.

(b) On the death (before the appropriate age) of a Scheme member who has vacated office with entitlement to preserved pension and who is survived by a spouse or children, the Department of Justice, Equality and Law Reform should be notified. The procedure at (a) above will then be followed.

(c) As in the case of the Main Scheme, pensions are paid fortnightly by the Paymaster General's Office - at the discretion of the recipient, payments may be made by cheque or by electronic money transfer direct to a bank account.
(d) When a Scheme member who is in receipt of a pension dies, the spouses' and children's pension application form is issued by the Paymaster General's Office and the completed form, together with other specified certificates, should be returned to the Office of the Paymaster General. That Office send copies of the certificates and the original completed application form to Pensions Section, Department of Finance which calculates the appropriate pension(s) award(s) - including the awards for eligible children - and authorises the Office of the Paymaster General to commence payment of the awards.

(e) All Scheme expenditure is met from Vote 7 (Superannuation and Retired Allowances).

(2) **Published Documents:** The Courts (Supplemental Provisions) (Amendment) Act 1991 (No 23 of 1991) provides, inter alia, for the making of a statutory instrument to put the Scheme on a legislative footing. Currently, the details of the Scheme are set out in an administrative document entitled the "Scheme for Pensions for Spouses and Children of the Judiciary and Court Officers". This document - together with the statutes and statutory instruments referred to above in relation to the Main Scheme - is available for inspection in the Department of Justice, Equality and Law Reform (Telephone: (01) 602 8231).
Introduction to Sections E, F and G

The Department of Finance deals with added years granted to civil servants in respect of required professional, technical or specialist qualifications or experience ("professional added years"), transfer of pensionable service, purchase of pensionable service, civil service injury warrant, voluntary early retirement/redundancy schemes, additional voluntary contribution schemes, and policy issues in relation to Ministerial/Parliamentary office holders pensions etc. This Department may also be involved in similar issues in relation to other public service or public sector organisations, beyond the civil service itself, but in such cases will not be involved in the direct administration of the relevant schemes. Even in regard to civil servants per se, the day-to-day implementation of policy and operation of the schemes is very often a matter for individual Government Departments/Offices in relation to their own staff.

This Department also deals with certain functions of the Minister for Finance in relation to the Houses of the Oireachtas (Members) Pensions Scheme. In particular, the Minister may alter or amend the scheme by way of statutory instrument. However, the scheme is administered by the Clerk to the Trustees of the Scheme, Leinster House, Dublin 2.

The material below does not constitute a legal interpretation of any legislation or circular or other document and is subject to amendment. It describes in greater detail the purpose of schemes which are, in part at least, administered by this Department, and the sources of information on them. The various circulars and letters to Personnel Officers referred to below are generally available in the Civil Service Personnel Code, while legislation and statutory instruments are available from the Government Publications Sales Office, Molesworth Street, Dublin 2.
SECTION E

PENSIONS AND SEVERANCE PAYMENTS FOR MINISTERIAL AND PARLIAMENTARY OFFICE-HOLDERS AND THE ATTORNEY GENERAL

E 1. Introduction

Former Ministers, Ministers of State, parliamentary private secretaries and parliamentary office-holders (such as the Ceann Comhairle, for example) are, subject to meeting various qualifying conditions, entitled to benefit from pensions, in accordance with specific legislation. This legislation also deals with the pension entitlements of former Attorneys General. These provisions have been amended for “New Entrants” from 1 April 2004 – see Section A of Chapter 15 for details. “New Entrant” for the purposes of this Section, except in the case of Taoisigh, means a person becoming a member of the Oireachtas for the first time on or after 1 April 2004. A former Minister, Minister of State, parliamentary office-holder or Attorney General, or dependants, seeking to benefit from pensions may apply for such to the Minister for Finance, on a form supplied by this Department. Assuming the individual concerned qualifies for a pension, this Department will then arrange payment through the Office of the Paymaster General. It also instructs that Office to increase pensions, as appropriate, on the basis of relevant pay increases.
E 2. Published Rules, Procedures and Practices

Applicable Legislation
Part IV and Part V of the Ministerial and Parliamentary Offices Act 1938 [with various insertions and amendments, this Act provides the principal basis of the pension and severance scheme available to former Ministers etc.] as amended by:-

Ministerial and Parliamentary Offices (Amendment) Act 1949 [provides for pensions in certain circumstances not previously covered for spouses of persons covered by the legislation who die in service]

Ministerial and Parliamentary Offices (Amendment) Act 1952 [extends the definition of Ministerial office to certain offices of the First Dáil Éireann, and extends pension coverage to spouses of deceased former holders of qualifying offices, where such a pension would not previously have been paid due to the insufficiency of the former holder's service]

Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1960 [made a number of changes, mostly now superseded]

Pensions (Abatement) Act 1965 [section 3 provides that pension under the Ministerial and Parliamentary Officers arrangements shall not be payable to a person who has again taken up a qualifying office]

Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1968 [provides a new calculation basis for relevant pensions, based on proportions of salary]
Ministerial and Parliamentary Offices Act 1972 [enables pensions to be paid to or in respect of persons ceasing to hold the office of Deputy Chairman of Dáil Éireann]

Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1973 [adds the office of Attorney General to the definition of "ministerial office", thus making it pensionable, subject to certain conditions]

Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1977 [makes adjustments to provide for the office of Minister of State]

Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1983 [brings the office of Deputy Chairman of Seanad Éireann within the remit of the pension arrangements, and makes certain adjustments applicable in limited circumstances to the salary to be used for the purposes of calculating secretarial pensions]

Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1992 [this Act made very substantial changes in the pension arrangements for former holders of qualifying offices, including changes in the rates payable, introduction of lower age limits, and also provided for the first time for severance payments to relevant persons - it also provided for various options and transitional arrangements]

Oireachtas (Allowances to Members) and Ministerial, Parliamentary, Judicial Offices (Amendment) Act 1998 [this Act made certain changes in the pension arrangements for former holders of offices particularly in regard to the calculation of pensionable service and appropriate salary]
Ministerial and Parliamentary Offices (Discounted Pensions) Regulations, 1998 (S.I. No 37 of 1998) \textit{[sets the rates for actuarially-reduced pensions]}

Public Service Superannuation (Miscellaneous Provisions) Act 2004
SECTION F

PENSION ARRANGEMENTS FOR FORMER PRESIDENTS AND THEIR DEPENDANTS

F 1. Introduction

Former Presidents or their widows/widowers are granted a pension by the Government in accordance with specific legislation. When a President is leaving office the Government will make the appropriate grant and the President will be informed. This Department will then arrange payment through the Office of the Paymaster General. It also instructs that Office to increase pensions as appropriate.

F 2. Published Rules, Procedures and Practices

Applicable Legislation
Sections 3 to 5 of the Presidential Establishment Act 1938, as amended by -
- the Presidential Establishment (Amendment) Act 1973, and
- the Presidential Establishment (Amendment) Act 1991
[establishes the basis for payment of pension to the President and sets out the relevant limits]

Section 2 of the Pensions Abatement Act 1965 [defines the limits of the terms in relation to abatement of pension within the Presidential Establishment Acts]
SECTION G

MISCELLANEOUS SUPERANNUATION PROVISIONS

G 1. Additional Voluntary Contribution Schemes

1. Introduction

Additional Voluntary Contribution (AVC) Schemes provide staff with alternative arrangements for obtaining additional superannuation benefits by means of payments to an outside agency. AVC schemes are designed to cater for civil servants who would have a shortfall of service at retirement or whose superannuation benefits would fall short of limits set by the Revenue Commissioners. In general Union based group AVC Schemes operate in the civil service. The Department of Finance has a facilitating role, only, in relation to AVC Schemes. The usual procedure in regard to the setting up of an AVC Scheme is that a civil service Union approaches the Department of Finance having negotiated a Scheme on behalf of its members. The Department of Finance agrees to the appointment of Trustees and signs a Trust Deed with them. The Trustees are then regarded as the administrators of the Scheme and are responsible for its operation. Contributions are paid by way of deduction from salary and `net pay' terms apply i.e. tax relief is given automatically as the contributions are paid.

2. Published Rules, Procedures and Practices

Administrative

Letter to Personnel Officers of 19 February 1987- "Additional Voluntary Contributions" [indicates Department of the Public Service’s agreement to the establishment of Union based AVC Schemes]
Letter of 8 February 1988 - "Additional Voluntary Contributions" [announces introduction of PSEU AVC Scheme]

Letter to Personnel Officers of 27 March 1997 "Additional Voluntary Contribution Schemes" [states current policy on AVC Schemes, clarifies position in relation to SIPTU Scheme and announces introduction of FUGE Scheme]

G 2. Injury Warrant

1. Introduction

The civil service injury warrant provides benefits for certain classes of person who, generally speaking, die or are required to retire by virtue of an injury, where certain defined conditions - as set out in the legislation listed below - are met. An individual, or dependants, seeking to benefit from injury warrant terms may apply in writing to the Personnel Officer of the relevant Department or Office, which will refer the matter to the Department of Finance. Power to grant an injury warrant benefit rests with the Minister for Finance.

2. Published Rules, Procedures and Practices

Applicable Legislation

Section 1 of the Superannuation Act 1887, as amended [provides the primary legislative basis for the injury warrant]

Superannuation Act 1887 (Section 1) Warrant, 1946 [provides detailed provisions in relation to application of injury warrant terms]
Superannuation Act 1887 (Section 1) Warrant, 1974 [deals specifically with injury while travelling by air or injury which arises while travelling by air, or which is directly attributable to a state of war, or similar]

Superannuation Act 1887 (Section 1) Warrant, 1975 [changes the benefits payable under the 1974 warrant]

Superannuation Act 1887 (Section 1) Warrant, 1978 [amends the benefits payable under the 1946 warrant]

**Administrative**

Department of Finance circular no. 20/46 of 14/10/46 [alerts Departments to the 1945 Warrant, which supersedes previous warrants]

Department of the Public Service Circular Letter no. 3/74 [alerts Departments to the purpose and content of the 1974 Warrant and notes that in this context that it is no longer regarded as necessary for persons travelling by air to take out insurance at State expense]

Department of the Public Service Circular Letter no. 8/75 [alerts Departments to the 1975 Warrant]

Department of the Public Service Circular Letter no. 10/78 of 28/11/78 - "Superannuation Act 1887 (Section 1) Warrant, 1978" [provides Departments with details of the 1978 Warrant]
Letter to Personnel Officers of 11/4/90 - "revised injury warrant provisions" [provides details of a number of agreed revisions to the treatment of officers under the injury warrant]

G 3. Professional Added Years

1. Introduction

There are both statutory and administrative procedures in place for the recognition in pension terms of prior educational, professional or specialist experience or qualifications, subject to strict limits. An individual seeking to benefit from professional added years should apply in writing to the Personnel Officer of his Department or Office. The Personnel Officer may decide the issue or consult the Department of Finance, as appropriate. Certain issues, such as the abatement of added years awards in respect of a retained pension or similar benefit arising from an earlier employment are always referred to the Department of Finance for decision.

Existing schemes of notional added years will be replaced (for new entrants) by a single "transitional" scheme which will be reviewed after ten years of its operation. The new scheme will give a maximum gross award of five added years, subject to abatement in respect of retained superannuation benefits from previous employment, on the basis of the minimum qualifications and experience required for a particular post. At the time of going to print, the effective date of the new scheme has not been finalised but it is envisaged that it will apply to relevant staff recruited to the public service from late 2004 onwards.
2. **Published Rules, Procedures and Practices**

**Applicable Legislation**

Superannuation and Pensions Act 1963, Section 6 [*deals with added years to certain designated professional/specialist grades]*

**Administrative**

(a) Department of the Public Service circular 11/85, dated 14/4/95 - "Ad-hoc arbitration finding on a claim for the award of added years to certain civil service grades"

(b) Letter to Personnel Officers dated 19/4/85 - "ad-hoc arbitration finding concerning the grant of added years to professional technical and specialist grades"

(c) Letter to Personnel Officers dated 31/5/85 - "ad-hoc arbitration finding concerning the grant of added years to professional technical and specialist staff" [*deals with application of abatement of awards where an officer leaves the service before age 65, and clarifies definition of specialist grades]*

(d) Letter to Personnel Officers of 20/11/86 - "added years under circular 11/85 - definition of successful candidate"

(e) Letter to Personnel Officers of 21/12/88 - "grant of added years to professional, technical and specialist Civil Servants under the terms of circular 11/85 - delegation of authority to certain Departments to make awards [*provides detailed guidance to Departments in regard to*]
the grant of added years and delegated decision making authority in that regard to certain Departments]

(f) Department of Finance Circular 12/97, dated 19 March 1997 - "revised schemes for the award of professional, technical and specialist added years to certain civil servants - revision of ad-hoc scheme and introduction of a new scheme"

(g) Letter to Personnel Officers, dated 19/3/97 - "revised schemes for the award of professional, technical and specialist added years to certain civil servants - revision of ad-hoc scheme and introduction of a new scheme" [contains instructions for implementation of new arrangements announced in circular 12/97]

(Items (f) and (g) above supersede items (a) to (e) in relation to officers serving after 1/1/93)

G 4. Purchase of notional pensionable service

1. Introduction

A scheme allowing established Civil Servants to purchase service for pension purposes in certain defined circumstances was agreed under the Civil Service conciliation and arbitration scheme in 1979 and amended since. A scheme has also been made available to relevant non-established Civil Servants. An individual seeking to purchase additional years of service should apply in writing to the Personnel Officer of his Department or Office. The Personnel Officer may decide the issue or consult the Department of Finance, as appropriate. The note entitled "Purchase of Notional Service for Pension
Purposes - Information Note for Civil Servants" issued in July 1997 and available from personnel sections should help an interested individual to establish whether he/she might be in a position to purchase service.

2. Published Rules, Procedures and Practices

Administrative

Department of the Public Service Circular 16/79, dated 20/4/79 - "purchase of notional service for superannuation purposes" [sets out details of the scheme]

Letter to Personnel Officers of 27/4/79 - "purchase of notional service for superannuation purposes" [detailed instructions for implementation of the arrangements announced by circular 16/79]

Letter to Personnel Officers of 28/9/79 - "purchase of notional service for superannuation purposes" [extends certain time limits and makes certain clarifications in relation to officers retiring on ill-health grounds over age 60, "age next birthday" and periodic contributions from salary]

Letter to Personnel Officers of 18/7/84 - "purchase of notional service" [deals with interaction of purchase scheme and spouses and children's scheme]

Department of Finance circular 24/88 of 21/12/88 - "purchase of notional service for superannuation purposes by non-established State employees" [introduces a scheme for non-established employees]

Letter to Personnel Officers of 30/12/88 - "purchase of notional service for superannuation purposes by non-established State employees" [detailed
instructions for the implementation of the new arrangements announced in circular 24/88

Department of Finance circular 1/90 of 9/2/90 - "revised scheme for purchase of notional service" - [introduces revised rules for purchase scheme]

Letter to Personnel Officers of 12/2/90 - "revised scheme for purchase of notional service for superannuation purposes by established civil servants" [detailed instructions for application of the revised scheme in respect of all options for purchase, where the purchase commences on or after 1/2/90]

Letter to Personnel Officers of 14 March 1990 - reckoning of career breaks for superannuation purposes [provides that in certain circumstances, individuals may purchase service where they have been on career breaks]

Letter to Personnel Officers of 17 June 1994 - "purchase of service for superannuation purposes by job-sharers" [application of purchase scheme to persons job-sharing]

Letter to Personnel Officers of 17 August 1995 - "superannuation arrangements for public service volunteers with the Agency for Personal Service Overseas" [provides arrangements for superannuation for persons serving with APSO overseas, whereby APSO "purchases" the relevant service on behalf of the individual, by making a superannuation contribution]

Letter to Personnel Officers of 31 July 1997 - "revised contribution rates for purchase of notional service by persons appointed to established civil service positions on or after 6 April 1995"
Chapter 15 - Public Service Occupational Superannuation Schemes

G 5. Retirement on abolition of office/efficiency and effectiveness retirements

1. Introduction

The Minister for Finance has certain powers in relation to the approval of severance payments or enhanced or early superannuation benefits to persons who are retired on grounds of abolition of office or to improve the organisation of the service. An individual Department or Office may decide to approach the Minister by way of a written proposal to this Department. The exercise of his powers under legislation to grant severance payments or enhanced or early superannuation benefits is at the discretion of the Minister, and this discretion is exercised having regard to the circumstances of each individual case. There is no scheme allowing individual civil servants to receive pension benefits or severance payments if they choose to retire before minimum retirement age and this Department does not therefore entertain such requests. There have, in the past, been certain voluntary early retirement schemes open to Civil Servants, or specified groups of civil servants, with a view to dealing with redundancy/excess staff situations - these schemes were open only for fixed periods and are not currently in operation, though the Minister for Finance reserves the right to approve such schemes if appropriate in the future. Secretaries General of Government Departments who are appointed to seven year terms of office under the Top Level Appointments Committee system may be granted an award of up to 10 added years and a special severance gratuity of 6 months salary on the terms specified in sections 6 and 7 of the Superannuation and Pensions Act 1963. Concession of these terms is subject to the application of special abatement provisions if the person concerned subsequently obtains employment in the public sector.
2. Published Rules, Procedures and Practices

Applicable Legislation

Sections 6 and 7 of the Superannuation and Pensions Act 1963
Section 6 of the Superannuation Act 1909

G 6 Severance payments in respect of certain Ministerial Staff

1. Introduction

Certain members of staff are recruited by or on the nomination of Ministers to work, for example, as special advisers, personal assistants, programme managers and so forth. Their contracts are typically terminated on the cesser of office of the relevant Minister. There are arrangements for making of severance payments to such individuals. An individual concerned may apply to the relevant official in his/her Department or Office for payment of severance, the Department of Finance normally being consulted only in cases of doubt or difficulty.

2. Published Rules, Procedures and Practices

Applicable Legislation

Sections 6 and 7 of the Superannuation and Pensions Act 1963
Section 6 of the Superannuation Act 1909
Chapter 15 - Public Service Occupational Superannuation Schemes

Administrative

Letter to Personnel Officers of 14/2/92 [reminds Departments that severance compensation is payable to certain Ministerial personal staff]

Letter to Personnel Officers of 14/12/94 - "compensation for ministerial personal staff" [sets out revised severance terms]

Letter to Departments of 21/12/94 [deals with the particular circumstances of persons who were re-engaged as Ministerial personal staff shortly after their previous stint had ceased, on resignation of the relevant Ministers in November 1994]

G 7. Transfer of service for superannuation purposes

1. Introduction

There are both statutory and administrative procedures in place for the transfer of service for superannuation purposes within the Public Sector and between certain Public Sector bodies and the European Commission. The Public Sector Transfer Network currently has over 120 participating bodies - an up-to-date list is available on request from the Department of Finance, 73/79 Lower Mount Street, Dublin 2. Telephone (01) 604 5476. An individual who wishes to transfer service from a network body should make application to the Personnel Officer of his/her Department or Office. The Personnel Officer will ask the previous organisation to certify the earlier service and forward relevant details to the Department of Finance who formally sanction transfers.
2. Published Rules, Procedures and Practices

**Legislative**
Superannuation and Pensions Act 1963, Section 4 *[deals with transfer of pensionable service between designated organisations]*.
Superannuation (Designation of Approved Organisations) Regulations (various from 1964 to 1997 which designate bodies as approved organisations for the purposes of the Act.).

**Administrative**
Department of Finance Circular 9/73 dated 9 April 1973 - "Reckoning for Superannuation Purposes of Service with the Defence Forces during the Emergency"

Letter to Personnel Officers dated 19 August 1977 - "Reckoning for Superannuation Purposes of service with the Defence Forces during the Emergency"

Department of the Public Service letter dated 24 April 1979 *[sets out revised draft arrangements for transfer of service]*

Letter to Personnel Officers dated 17 December 1979 - "transfer of pension rights to the EEC"

Department of the Public Service letter dated 5 May 1980 *[relates to the implementation of the new transfer scheme on a provisional basis and includes a list of participating organisations]*
Chapter 15 - Public Service Occupational Superannuation Schemes


Letter to Personnel Officers dated 31 August 1983 - "Transfer of service for superannuation purposes" [treatment of refunds under revised arrangements]

Department of the Public Service letter dated 17 January 1986 - "Superannuation: Transfer Scheme Department of Finance Circular 9/73 dated 9 April 1973 - "Reckoning for Superannuation Purposes of Service with the Defence Forces during the Emergency"

Letter to Personnel Officers dated 8 February 1988 - "Superannuation: Transfer Scheme" [contribution arrangements in cases involving Voluntary Early Retirement]

Letter to Personnel Officers dated 17 April 1989 - "Transfer of service for superannuation purposes" [system of contribution to apply in the case of transfers between Exchequer and non Exchequer organisations].
Chapter 16. STATE PROPERTY ACT 1954

Waiver under Section 31 of the Interest of the Minister for Finance

BACKGROUND.

Vesting of Property in the State.
Section 28 of the State Property Act 1954, provides that where a corporate body is dissolved

"(a) all land which was vested in or held in trust for such body corporate immediately before its dissolution (other than land held by such body corporate for another person) shall, immediately upon such dissolution, become and be the property of the State

(b) all personal property (excluding chattels real but including choses-in-action) which is vested in or held in trust for such body corporate immediately before its dissolution (other than personal property held by such a body corporate upon trust for another person) shall, immediately upon such dissolution become and be State property."

Circumstances under which property is vested
The circumstances in which the Minister for Finance acquires property under the Act can arise from

(1) the voluntary winding-up of companies,
(2) the involuntary liquidation of companies, and
(3) the striking off of companies from the Register of Companies.
Most property vested in the State under the Act arises from (3) above. Under this legislation, the Minister is endeavouring to give practical effect to the legal principle that property should not be ownerless

**Waiver of Ministers Interest**

Section 31 of the State Property Act 1954, enables the Minister for Finance, if he considers it proper to do so, to waive his interest in property which has vested in the State under Section 28(2) of the Act. He may waive the right of the State to such property in favour of such person and on such terms (whether including or not including the payment of money) as he thinks proper having regard to all the circumstances of the case.

**Application for Waiver**

In the vast majority of cases, the first indication that the Minister receives that a property has vested in the State is when an interested party makes application to him requesting that he waive his interest in that property.

**Procedure for dealing with Applications**

Every application for a waiver is referred to the Office of the Chief State Solicitor for attention and advice. The CSSO deals with all of the legal issues involving title etc. and advises the Minister on the approach which should be taken. Occasionally the advice of the Attorney General or Counsel is sought. Having considered the advice received from the CSSO, the Minister makes his decision as to the granting of a waiver. If the Minister decides to grant a waiver, he waives the interest he acquired in accordance with Section 28 of the Act; he does not sign or convey as beneficial owner (within the meaning of the Conveyancing Acts).

It is standard in Deeds of Waiver to include an indemnity for the Minister and the State. It is also the practice to charge an administration fee.
The advices of the Office of the Chief State Solicitor and of the Office of the Attorney General are covered by Section 46 of the Freedom of Information Act and, consequently, are exempt from disclosure.

Where an application is refused, it may be open to the applicant to petition the High Court to restore the Company to the Register of Companies under Section 311 (8) of the Companies Act 1963.
Chapter 17. SUCCESSION ACT 1965

State as Ultimate Intestate Successor

Section 73 of the Succession Act 1965 provides that where a person dies intestate and without known next-of-kin the estate of that person shall be taken by the State as ultimate intestate successor.

This provision is necessary as an important principle of property law is that property cannot be ownerless.

Circumstances under which the estate of a deceased person may fall to the State

Apart from a case where the estate of a deceased person falls to the State because there is no valid will and there is no person entitled to succeed under the Succession Act, all or part of the estate of a deceased person might fall to the State where certain provisions of a will are defective or where persons who otherwise would be entitled to succeed, have disclaimed their right to do so.

Waiver of State's interest

Section 73(2) gives the Minister for Finance the right to waive the State's interest in an estate which has fallen to the State under the Succession Act 1965. It provides as follows:

"The Minister for Finance may, if he thinks proper to do so, waive, in whole or in part and in favour of such person and upon such terms (whether including or not including the payment of money) as he thinks proper having regard to all the circumstances of the case, the right of the State under this section."
Application for Waiver

Every application to the Minister for Finance for waiver of the State's interest under section 73 of the Succession Act 1965, is referred to the Office of the Chief State Solicitor for consideration. The CSSO, in consultation with the Attorney General's Office, as appropriate, deals with the legal issues involved. In particular the Chief State Solicitor may be directed by the Attorney General to seek a grant of Letters of Administration from the High Court. The Minister for Finance makes his or her decision on an application for waiver following consideration of the advice of the Attorney General. While the circumstances of the particular application are taken into consideration, the grounds which are usually more relevant to the Chief State Solicitor and the Attorney General in advising the Minister for Finance are the following:

(a) where the applicant performed essential services or substantial acts of kindness for the deceased person;

(b) where the deceased person left a document of a testatory character which was not valid as a will and under which if valid the applicant would be a beneficiary;

(c) where there existed between the applicant and the deceased person, over a long period, an association which was similar to some close blood relationship;

(d) where the deceased person made his home with the applicant for an appreciable period and became regarded as a member of the applicant's family;

(e) where there are other exceptional circumstances.
The advice of the Office of the Chief State Solicitor and of the Office of the Attorney General is covered by section 46(1)(b) of the Freedom of Information Act 1997 and, consequently, is excluded from the scope of the Act.
Chapter 18. TAXATION

Tax reliefs - where Ministerial approval is needed

The Minister for Finance makes determination in regard to the following reliefs:


- **Section 848A, Taxes Consolidation Act 1997** (formerly Section 484, Taxes Consolidation Act 1997) - Donations to Approved Bodies for Education in the Arts.

- **Section 843, Taxes Consolidation Act 1997** (formerly Section 25, Finance Act 1997) - Capital allowances for investment in third level education.

**Section 483, Taxes Consolidation Act 1997 (formerly Section 547, Income Tax Act 1967) - Relief for Certain Gifts**

This section provides that where a gift of money by an individual or company is made to the Minister for Finance for any purpose for which or towards the cost of which public moneys are provided, the gift is allowed as a deduction for tax purposes. The Minister must agree to accept the gift and generally the gift must substitute for public money.

**Section 848A – Donations to approved bodies (formerly Section 484, Taxes Consolidation Act 1997 - as inserted by Section 45 of the Finance Act 2001). Schedule 26A, Part 2, Taxes Consolidation Act 1997, Relief for Gifts for Education in the Arts.**

Part 2 of Schedule 26A provides for tax relief for gifts for education in the Arts. Relief from either income tax or corporation tax applies where an individual or company make a gift of money, of at least €250 any tax year, to an "approved body" for the purpose of assisting that body to promote the advancement in the State of an
"approved subject". Under certain circumstances there is no limit on the amount that can qualify for relief.

An "Approved body", is a body approved by the Minister for Finance for the purposes of the section, which is essentially a third level college, university or other body concerned solely with the advancement in the State, on a national or regional basis, of one or more specified "approved subjects" and cannot distribute its profits or assets to its members.

The “approved subjects” are actually listed in the legislation but can and have been added to by the Minister for Finance. The list of approved subjects appearing in the legislation are as follows:

(a) the practice of architecture,
(b) the practice of art and design,
(c) the practice of music and musical composition,
(d) the practice of theatre arts,
(e) the practice of film arts, or
(f) any other subject approved of the purposes of this section by the Minister for Finance.

Subjects approved by the Minister for Finance:

(i) such subjects as are defined in the Arts Acts 1952-1973, (i.e. the subjects at (b) to (e) above and also including literature, sculpture, design in industry and the fine arts and applied arts generally.)

(ii) the study and commemoration of historic events of national importance supported by the Department of the Taoiseach from its Commemorative Initiatives subhead,
(iii) the promotion of the national, historical and cultural heritage by a statutory body, (e.g. National Library of Ireland, The Heritage Council.)

(iv) the practice of conflict resolution by peaceful means where the organisation concerned has also been approved for grant assistance for actual training programmes by the European Fund and Peace and Reconciliation in Northern Ireland and the Border Counties.

(v) the promotion of the public library service, as defined by Section 33 of the Local Government Act 1994, by Library Authorities and An Chomhairle Leabharlanna, as defined by Section 32 and 34 respectively of that Act.

(vi) Journalism

Bodies Approved by the Minister for Finance since 1984
An up-to-date list of Approved Bodies can be obtained from the Office of the Revenue Commissioner’s website: www.revenue.ie under publications and lists.

Dealing with Applications to become an Approved Body/Subject
Applications that are received are analysed to ensure they meet the legislative requirements and as part of that process, the application is sent to the Office of the Revenue Commissioners and the Minister for Arts, Sport and Tourism, or such other Minister or Body as the Minister sees fit, for their observations. Once these observations have been received a decision in relation to an application is made.
Section 843, Taxes Consolidation Act 1997 (formerly Section 25, Finance Act 1997) - Capital allowances for investment in third level education

Section 843 of the Taxes Consolidation Act 1997, as amended provides for the granting of capital allowances in respect of capital expenditure incurred on certain buildings or structures used for the purposes of third level education, including premises used for associated sporting and leisure facilities. Such expenditure must be approved by the Minister for Education and Science or, as may be appropriate, the Minister for Health and Children and have the consent of the Minister for Finance. The measure covers both construction expenditure and expenditure on the provision of machinery or plant. Capital allowances are provided for in respect of qualifying expenditure at the rate of 15 per cent per annum for six years with the balance (10 per cent) being written off in year seven.

The entitlement to capital allowances is conditional on an approved institution raising or securing 50 per cent of the qualifying expenditure for the project from private sources in advance of the start of any construction. The Minister for Finance must be able to certify that this is the case and that the funds so raised are to be used solely by the approved institute for the following purposes -

- paying interest on borrowings used to fund the construction and equipping of the qualifying premises,

- paying rent on the qualifying premises for such time as it is leased by the approved institution, and

- purchasing the qualifying premises at the end of the lease period.
The section covers projects undertaken in the period from 1 July 1997 to 31 July 2006, provided the above mentioned certificate from the Minister for Finance has issued by 31 December 2004.

With effect from 6 April, 1999, there is provision for the delegation to An tÚdarás of the powers and functions of the Ministers concerned in relation to the scheme where those Ministers agree to such delegation.
Chapter 19.  TOP LEVEL APPOINTMENTS COMMITTEE (TLAC)

This is an independent body established in 1984 to recommend candidates to Ministers and Government for the most senior positions in the Civil Service – at Assistant Secretary level and upwards. Details on how TLAC fulfils its functions in this regard are as follows:-

1. **Initiation of process**
   The TLAC process commences when either a vacancy in a TLAC grade or a new post in such a grade is notified to the TLAC secretariat. Following clearance from the Department of Finance to fill the vacancy or new post the Department concerned is requested to prepare a job description.

2. **Open competitions**
   At this stage TLAC have the discretion to decide whether posts should be filled by open competition or by a competition run amongst eligible officers across the civil service. Normally, positions are filled in the latter way, although TLAC may decide, and have decided on occasions, that a competition open to persons not already serving in the civil service should be held. If this option is exercised then the competition is organised by the Public Appointments Service. The Public Appointments Service interview board appointed normally contains at least one member of TLAC.

3. **Civil service wide competitions**
   Where it is decided to fill the post by way of civil service wide competition, applications are invited by circular from eligible officers for each individual vacancy as it arises (i.e. officers serving in grades with pay maxima equal to or
greater than the Principal (Standard Scale) maximum). The Committee
discusses the merits of each applicant in relation to the particular vacancy and,
when doing so, have regard to the CVs, the nature of the applicant’s experience,
the assessment of their work and their suitability for further promotion made by
the immediate superior and by the Heads of their Departments. The Head of the
Department in which the vacancy has arisen is involved in the process. The
Committee does not exclude any candidate from consideration on grounds of
age. As a result of this process an initial list of candidates is drawn up by the
Committee.

4. Post below Secretary-General level
If the number of applicants for posts below Secretary-General level e.g. at
Assistant Secretary level, is relatively large, then the Committee usually refers
their initial list to the Public Appointments Service for short-listing. When this is
being done the Secretary-General of the Department in which the vacancy occurs
is invited to nominate (if he/she so wishes) up to 2 applicants from his/her
Department who will meet the Committee without going through the Public
Appointments Service short listing procedures. The Committee meets a number
of applicants (usually 5) before recommending an appointment. A single name is
forwarded to the appropriate Minister.

5. It is open to the Committee not to use the Public Appointments Service short-
listing procedures nor to meet candidates themselves before making a
recommendation. This procedure is very rarely used but might arise, for
example, in circumstances where the Government requests a very early
appointment to be made. Short-listing by the Civil Service Commission is
dispensed with occasionally when the field of applicants is small.
6. The Committee appreciate that many applicants who are not short-listed have done, and are doing, first class work in their Departments. The Committee would stress that the fact that candidates are not short-listed for a particular post in no way reflects on their merit or ability and certainly does not rule them out for consideration for any other post for which they may wish to be considered.

7. **Secretary-General level posts.**

   In the case of vacancies at this level the same procedure is employed by the Committee, except that candidates are not referred to the Public Appointments Service for short-listing. The Committee itself screens and short-lists the candidates and usually devotes a full day to meeting the short-listed candidates before making its recommendation. Because these posts are the most senior posts at official level in departments, the Government decided that up to three candidates, if found suitable, are to be recommended in alphabetical order. The final decision is made by the Government.

8. In the case of Secretary-General posts the outgoing Secretary-General participates as a full member of the Committee.

9. **“Key” Competencies**

   TLAC have recently moved towards a new system involving assessment by reference to “key” competencies identified for each position. The competency model for Secretary General and Assistant Secretary clusters into four main dimensions as illustrated below:
10. Documentation used by TLAC

The following information is available to TLAC on officers applying for competitions:-

- Application form for the particular post. To be completed by the candidate and sent directly to TLAC – a copy should be given by the candidate to his/her immediate manager.

- Curriculum Vitae and Self-Assessment form. To be completed by the candidate and sent to TLAC – a copy should be given by the candidate to the immediate manager – it is not usually necessary for these forms to be completed and returned each time a person applies for a TLAC post. However, a new form should be completed each time there is a significant change in the CV or self-assessment of a candidate, or annually.

<table>
<thead>
<tr>
<th>Generic Competency Domains</th>
<th>Leadership</th>
<th>Judgement</th>
<th>Managing Relationships</th>
<th>Personal Drive for Results</th>
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</table>
| Secretary General          | • Establishing Vision and Purpose  
• Providing Developmental Leadership | • Judgement and Systemic Perspective  
• Steering through the political environment  
• Environmental Awareness | • Managing Relationships  
• Communication | • Managing for Results  
• Personal Drive and Accountability  
• Professional Integrity |
| Assistant Secretary        | • Leads on the Management of change  
• Focus on Human Resources  
• Corporate Contribution | • Analysis and Thinking Skills  
• Strategic Contribution | • Managing Critical Relationships  
• Communication | • Organisational Skills  
• Results Orientated Approach  
• Professional Integrity |
Chapter 19 - Top Level Appointments Commission

- Assessment of Candidate by Immediate Manager. To be completed by the immediate manager and forwarded to the Secretary General or Head of the relevant Department or Office (if not the same person) – a manager may keep a copy of his/her assessment for use in relation to later competitions, within one year of the date of the initial assessment, and provided there has been no significant change in the meanwhile.

- Form to be completed by Head of Department/Office. The Head of the Department or Office concerned (where not the immediate manager of the candidate) should, on receipt of the assessment of the candidate by the immediate manager, complete the form at Appendix 3, indicating whether he/she agrees with the immediate manager’s assessment. The Head should then ensure that this form (where appropriate), and the immediate manager’s assessment, are forward to TLAC, and that copies are retained by the Department or Office concerned.

11. In the event of an individual candidate disagreeing with the Supervisor’s/Head of Department’s assessments, s/he is free to provide a note, to be forwarded to the TLAC secretariat with the application, setting out his/her reasons for disagreeing with the assessment.

12. Documentation made available to Public Appointments Service
   All documentation supplied by candidates and their Departments relevant to their applications is made available to the Public Appointments Service.

13. Specific requirements for candidates for Secretary-General positions
   Candidates for Secretary-General level positions are required to prepare two additional documents, which will form part of the assessment process. The documents required from such candidates are:-

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(a) a brief outline (not more than one page) setting out how they perceive the role of the Secretary-General of the Department, and

(b) in relation to the specific post applied for, a statement of not more than three pages outlining, amongst other things, their view on the likely future changes in the environment in which the relevant Department has to operate, the initiatives they would intend to take to ensure that the Department fulfils its strategic role and proposals to build key relationships which the Secretary-General will require over the period ahead to facilitate the work of the Department.

The TLAC has prepared and published a booklet entitled ‘Procedures & Practices’ which gives more details.
### Appendix A

**Department of Finance**

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<thead>
<tr>
<th>Location</th>
<th>Telephone</th>
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<tbody>
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</tr>
<tr>
<td>Upper Merrion Street</td>
<td>6767571</td>
<td>6789936</td>
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<tr>
<td>73-79 Lower Mount Street</td>
<td>6767571</td>
<td>6045499 (Pensions Section)</td>
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<td>6045423 (Careers &amp; Appointments Section)</td>
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