

Circular Letter: S.12A/01

File Ref. No:- S.424

18th October, 2001.

AN ROINN COMHSHAOIL

AGUS RIALTAIS ÁITIÚIL

DEPARTMENT OF

THE ENVIRONMENT AND

LOCAL GOVERNMENT

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Local Government Superannuation Scheme – Annual Report 2000

A Chara,

I refer to Circular Letter S.12/01 dated 12th October 2001 which contained the Annual Report for the year 2000.

Some incorrect figures were included in paragraphs 6 & 7 of the report. A full copy of the corrected version of the report is now enclosed. The report appended to Circular Letter S.12/01 should be discarded.

The instructions set out in Circular S.12/01 in relation to notification of the availability of the report etc., still apply.

Any inconvenience caused is regretted.

Mise le meas,



Marienne McDonnell

Higher Executive Officer

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The Local Government Superannuation Scheme

2000 Annual Report



LOCAL GOVERNMENT SUPERANNUATION SCHEME

2000 ANNUAL REPORT

1. *Trustee :*

The Minister for the Environment and Local Government has overall responsibility for the local government superannuation scheme. The scheme not only applies to officers and employees of local authorities but also to certain officers and employees of other bodies such as health boards and certain local government and health corporate bodies.

The Local Trustee is :-

(name of local authority / health board etc.)

Address :-

Contact Person :-

Telephone Number :-

Enquiries regarding individual entitlements should be addressed to the above mentioned Contact Person

Auditor : Local Government Auditors perform a statutory audit of the accounts of local authorities. The Comptroller and Auditor General audits the accounts of health boards and health bodies. A list of the local authorities and other bodies to which the local government superannuation scheme applies is appended to this report. No actuary, solicitor, bank, investment manager, custodian or administrator acted for or was retained by the trustees during the scheme year.

2. *Statutory Provisions :*

The local government superannuation scheme is governed by one single enactment, i.e. the Local Government (Superannuation) Act, 1980. This Act empowers the Minister to make superannuation schemes. The Local Government (Superannuation) (Consolidation) Scheme, 1998 consolidates the provisions set out in a number of earlier schemes which, in turn, were revoked by the 1998 Scheme.

No scheme was made by the Minister in 2000.

3. **Circular Letters :**

The following circular letters issued during the course of 2000:

- (a) S.1/00 Return of Superannuation Expenditure and Income 1999 for completion by local authorities.
- (b) S.2/00 Request for additional information to be included in Superannuation Annual Reports.
- (c) S.3/00 Additional Voluntary Contributions (Retirement Benefits) Plans (A.V.C.'s) – list of AVC plans and trustees for persons employed by local authorities.
- (d) S.4/00 Pension increases for Former Officers of County Committees of Agriculture; provided revised pay scales for the purpose of calculating increases in pensions.
- (e) S.5/00 Local Government Superannuation Scheme-Annual report for 1999 – enclosed a report on the main developments in the Local Government Superannuation Scheme in 1999.
- (f) S.6/00 Application of a Personal Long Service Increment (LSI) to Pensioners. The long service increment under PCW pay restructuring agreement was extended to the relevant pensioners in the grades of clerical officer, library assistant and rent collector (salaried).
- (g) S.7/00 Upgraded Computer System for the Local Government Superannuation Scheme. Announced the availability of Version 8 to user sites and outlined the additional functionality of the upgraded computer system over the old system.
- (h) S.8/00 Purchase of notional service – periodical contributions in respect of fully insured fire service employees who have a compulsory retirement age of 55. Purchase of notional service contribution/actuarial reduction tables (compiled by Department of Finance) were appended to this circular.
- (i) S.9/00 Provided for payment of a death gratuity in respect of a wholetime employee who dies during the qualifying period for pensionability. This is in line with superannuation arrangements applicable to wholetime employees in the public sector generally.
- (j) S.10/00 Upgraded Computer System for the Local Government Superannuation Scheme – request for nomination of attendees at training courses on the upgraded computer system.
- (k) S.11/00 Calculation of Preserved Pension for fully insured staff – provided for the methodology for the calculation of preserved pensions in the public sector schemes generally to be applied to the Local Government Superannuation Scheme.

4.

Superannuation Reciprocity with Other Bodies :

The Local Government Superannuation Scheme provides for the reckoning of service with bodies having pension schemes which are reciprocal generally with the Scheme (LGSS), who are approved by the Minister as an "approved body" for the purposes of the Scheme. Such an arrangement enables a person to transfer pensionable service to and from such approved bodies. Likewise a body may agree to have the provisions of Part IV of the Local Government (Superannuation) (Consolidation) Scheme, 1998 which provides the framework for the transfer of non-pensionable service, applied to it.

No bodies were approved by the Minister during 2000.

5.

Pension Increases :

Pensions payable under the Local Government Superannuation Scheme may be revised to take account of pay increases, with effect from the dates on which such increases are granted to serving staff. Pensions were increased generally to take account of the 1% general round pay increase from 1st April 2000 and the 5.5% general round from 1st October, 2000. In addition, certain "early settlers" got an additional 3% from 1st October, 2000 as agreed under the terms of the Programme for Prosperity and Fairness. As the Local Government Superannuation Scheme does not provide for winding up, the question of it not having a liability for pension increases being paid by or at the request of the trustees does not arise.

6.

Superannuation Expenditure and Income:

During the course of the year, statistical information was obtained from bodies to which the Local Government Superannuation Scheme applies. This information, which is detailed below, shows that a total of 78,466 persons were pensionable under the Scheme on 1 January, 2000. Total Superannuation expenditure in 2000 was £271.928m. (£345.277m) while income from staff contributions amounted to £102.443m (€130.076m).

BODY	PENSIONS £m	LUMP SUMS £m	CONTRIBUTIONS £m
County Councils	57.842	12.502	15.167
Corporations & Local Government Bodies	43.398	10.271	10.126
Health Boards/ Health Bodies	117.524	27.297	65.131
UDC'S	2.324	0.606	1.087
VEC's/IoT's	N/A	0.164	10.932
TOTAL	221.088	50.840	102.443

BODY	PENSIONS €m	LUMP SUMS €m	CONTRIBUTIONS €m
County Councils	73.444	15.874	19.258
Corporations & Local Government Bodies	55.104	13.042	12.857
Health Boards/ Health Bodies	149.225	34.660	82.700
UDC's	2.951	0.769	1.380
VEC's	N/A	0.208	13.881
Totals	280.724	64.553	130.076

7. Number of Pensionable Staff and Pensioners :

78,466 persons were pensionable under the Local Government Superannuation Scheme as at 1 January, 2000 and there were 31,958 pensioners as follows :-

BODY	(A) Pensionable Staff	(B) Pensioners, etc.
County Councils	15,927	11,556
Corps & LG Bodies	10,248	6,466
Health Boards/Health Bodies	45,242	13,257
UDC's	1,464	679
VEC's./IOT	5,585	N/A
TOTAL	78,466	31,958

8. Scheme Registration:

The scheme has been registered with the Pensions Board and the registration numbers are:-

- 43931 - Local Government (Superannuation Revision) Consolidation Scheme, 1986 (Chapter 3 of Part II of the Local Government (Superannuation) (Consolidation) Scheme, 1998).
- 43932 - Local Government (Superannuation) Act 1956 (Consolidation) Scheme 1987 (Chapter 2 of Part II of the Local Government (Superannuation) (Consolidation) Scheme, 1998).

BODIES TO WHICH THE LOCAL GOVERNMENT SUPERANNUATION CODE APPLIES**County Councils:-29**

Carlow	Kildare	Offaly
Cavan	Kilkenny	Roscommon
Clare	Laois	Sligo
Cork	Leitrim	Tipperary (N.R.)
Donegal	Limerick	Tipperary (S.R.)
Dun Laoghaire/Rathdown	Longford	Waterford
South Dublin	Louth	Westmeath
Fingal	Mayo	Wexford
Galway	Meath	Wicklow
Kerry	Monaghan	

County Borough Corporations - 5

Cork
Dublin
Galway
Limerick
Waterford

Health Boards/Authorities - 8

Eastern Regional Health Authority
Southern HB
South Eastern HB
North Eastern HB

North-Western HB
Western HB
Mid-Western HB
Midland HB

Borough Corporations and Urban District Councils. - 54 (including 6 Boro Corporations)

Arklow U.D.C.	Clones U.D.C.	Midleton U.D.C.
Athlone U.D.C.	Clonmel Corporation	Monaghan U.D.C.
Athy U.D.C.	Cobh U.D.C.	Naas U.D.C.
Ballina U.D.C.	Drogheda Corporation	Navan U.D.C.
Ballinasloe U.D.C.	Dundalk U.D.C.	Nenagh U.D.C.
Birr U.D.C.	Dungarvan U.D.C.	New Ross U.D.C.
Bray U.D.C.	Ennis U.D.C.	Skibbereen U.D.C.
Buncrana U.D.C.	Enniscorthy U.D.C.	Sligo Corporation
Bundoran U.D.C.	Fermoy U.D.C.	Templemore U.D.C.
Carlow U.D.C.	Kilkenny Corporation	Thurles U.D.C.
Carrickmacross U.D.C.	Killarney U.D.C.	Tipperary U.D.C.
Carrick-on-Suir U.D.C.	Kilrush U.D.C.	Tralee U.D.C.
Cashel U.D.C.	Kinsale U.D.C.	Trim U.D.C.
Castlebar U.D.C.	Letterkenny U.D.C.	Tullamore U.D.C.
Castleblaney U.D.C.	Listowel U.D.C.	Westport U.D.C.
Cavan U.D.C.	Longford U.D.C.	Wexford Corpo
Ceanannus Mor U.D.C.	Macroom U.D.C.	Wicklow U.D.C.
Clonakilty U.D.C.	Mallow U.D.C.	Youghal U.D.C.

Vocational Education Committees. - 38

Carlow Co. V.E.C.	Longford Co. V.E.C.	Wicklow Co. V.E.C.
Cavan Co. V.E.C.	Louth Co. V.E.C.	Bray (U.D.) V.E.C. *
Clare Co. V.E.C.	Mayo Co. V.E.C.	Cork City V.E.C.
Cork Co. V.E.C.	Meath Co. V.E.C.	Drogheda Boro. V.E.C. *
Donegal Co. V.E.C.	Monaghan Co. V.E.C.	Dublin City V.E.C.
Dublin Co. V.E.C.	Offaly Co. V.E.C.	Dun Laoire Boro. V.E.C.
Galway Co. V.E.C.	Roscommon Co. V.E.C.	Galway City V.E.C.
Kerry Co. V.E.C.	Sligo Co. V.E.C.	Limerick City V.E.C.
Kildare Co. V.E.C.	Tipperary (N.R.) Co. V.E.C.	Sligo Boro. V.E.C. *
Kilkenny Co. V.E.C.	Tipperary (S.R.) Co. V.E.C.	Tralee (U.D.) V.E.C. *
Laois Co. V.E.C.	Waterford Co. V.E.C.	Waterford City V.E.C.
Leitrim Co. V.E.C.	Westmeath Co. V.E.C.	Wexford Boro V.E.C. *
Limerick Co. V.E.C.	Wexford Co. V.E.C.	

* These VEC's have been abolished and their functions taken over by their respective County VEC's with effect from 01/01/98.

Other Education Bodies: (13)

Dublin Institute of Technology
Athlone Institute of Technology
Institute of Technology Carlow
Cork Institute of Technology
Dundalk Institute of Technology
Galway - Mayo Institute of Technology
Dun Laoghaire Institute of Art, Design and Technology

Letterkenny Institute of Technology
Limerick Institute of Technology
Institute of Technology Sligo
Institute of Technology Tallaght
Institute of Technology Tralee
Waterford Institute of Technology

Health Bodies (including Health Corporate Bodies) - 17 plus 7* abolished

An Bord Altranais
Beaumont Hospital Board
* Cork Voluntary Hospital Board (abolished with effect from 8 December, 1988)
Dental Council
Drugs Treatment Centre Board
Dublin Dental Hospital Board
General Medical Services (Payments) Board
Medical Council
Post Grad. Medical and Dental Board
* Health Education Bureau (abolished with effect from 31 December, 1987)
Health Research Board
Health Services Employers Agency
Hospital Bodies Administrative Bureau
* Hospital Joint Services Board (abolished with effect from 30 June, 1990)
* James Connolly Memorial Hospital Board (abolished with effect from 30 September, 1987 - functions transferred to Eastern Health Board)
Leopardstown Park Hospital
* Medico Social Research Board (abolished with effect from 1 January, 1987)
National Drugs Advisory Board
National Breast Screening Board
* National Rehabilitation Board (abolished with effect from 1 June 2000)
Pre-Hospital Emergency Care Council
St. James' Hospital Board
Tallaght Hospital Board
* Food Safety Advisory Board (abolished with effect from 31 December 1997)

Town Commissioners - 26 plus 5* abolished

Ardee T.C.	Droichead Nua T.C.	Muine Bheag T.C.
Balbriggan T.C.	Edenderry T.C.	Mullingar T.C.
Ballybay T.C.	*Fethard T.C.	*Newcastle West T.C.
Ballyshannon T.C.	Gorey T.C.	Passage West T.C.
Bandon T.C.	Granard T.C.	Portlaoise T.C.
Bantry T.C.	Greystones T.C.	*Rathkeale T.C.
Belturbet T.C.	Kilkee T.C.	*Roscommon T.C.
Boyle T.C.	Leixlip T.C.	Shannon T.C.
*Callan T.C.	Lismore T.C.	Tramore T.C.
Cootehill T.C.	Loughrea T.C.	Tuam T.C.
Mountmellick T.C.		

Local Government Bodies - 3 plus 2* abolished

Local Government Management Services Board.
Local Government Computer Services Board.
* Fire Prevention Council (abolished with effect from 1 January, 1988)
Fire Services Council.
* Irish Water Safety Association (abolished with effect from 1 January, 1988)
Irish Water Safety Association (re-established with effect from 26 November, 1999)

Regional Assemblies - 2

Border Midland and Western Regional Assembly
Southern and Eastern Regional Assembly

Joint Drainage Committees - 23 plus 1* abolished

River Suck	Parsonstown	River Lerr
Rinn & Black River	Barrow	Lough Corrib
Bunkey	Fergus	Lough Oughter
Lough Mask & River Robe	Borris-in-Ossory	Lough na Saggart
Goul	Black River	Deel
Shinrone	Moynalty	Kilbride
Lough Gara & Mantua	Ballinahown	Drumcliffe
Burren	Curragha	Clodiagh.

Joint Burial Boards - 7

Rathdrum & Wicklow	Dungar
Dundalk	Deansgrange
Portarlinton	St. Stephen's
Youghal	

Library Committees - 2 plus 1* abolished

An Chomhairle Leabharlanna.

Co. Tipperary Joint Library Committee.

* Longford/Westmeath Joint Library Committee (abolished with effect from 1 April, 1988).

School Attendance Committees - 4

Cork
Dublin
Dun Laoghaire
Waterford.