

## 1977 No. 308

## LOCAL GOVERNMENT

**Local Government (Superannuation) (Valuation, Certification and Contributions) Regulations (Northern Ireland) 1977**

*Made* . . . . . 21st October 1977

*Coming into operation* . . . . . 9th December 1977

The Department of the Environment in exercise of powers conferred by Articles 9 and 14 of the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b) and of all other powers enabling it in that behalf, and after consultation with the Association of Local Authorities of Northern Ireland, the Northern Ireland Local Government Officers' Superannuation Committee, and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:

*Citation and commencement*

1. These regulations may be cited as the Local Government (Superannuation) (Valuation, Certification and Contributions) Regulations (Northern Ireland) 1977 and shall come into operation on 9th December 1977.

*Interpretation*

2. In these regulations—

“The Act of 1952” means the Pensions (Increase) Act (Northern Ireland) 1952(c);

“the Department” means the Department of the Environment;

“employing authority” means a local authority as defined in Article 2(2) of the Order or a designated body as defined in regulation 6 of the Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975(d);

“the Order” means the Superannuation (Northern Ireland) Order 1972;

“the principal regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(e);

and other words and expressions have the same meaning as in the principal regulations.

*Amendments to principal regulations*

3. For regulation 7 of the principal regulations (periodical valuation of superannuation fund) there shall be substituted:

(a) S.I. 1972/1073 (N.I. 10)

(b) Formerly the Ministry of Development: *see* S.R. & O. (N.I.) 1973 No. 504 art. 7(1) (II, p. 2992); 1973 c. 36 Sch. 5 para. 8(1); and S.I. 1976/424 (N.I. 6)

(c) 1952 c. 25 (N.I.)

(d) S.R. 1975 No. 347 (II, p. 1695)

(e) S.R. & O. (N.I.) 1962 No. 210 (p. 793) as amended by the following relevant regulations: S.R. & O. (N.I.) 1966 No. 274 (p. 871); S.R. & O. (N.I.) 1970 No. 54 (p. 263); S.R. & O. (N.I.) 1971 No. 108 (p. 539); S.R. & O. (N.I.) 1973 No. 89; S.R. & O. (N.I.) 1973 No. 242 (I, p. 1207); S.R. 1975 No. 187 (II, p. 984); S.R. 1976 No. 147; S.R. 1977 No. 205

“7.—(1) The Committee shall, unless the Department shall otherwise direct, obtain from an actuary, within the period specified in paragraph (2), an actuarial valuation—

- (a) as at 31st March 1979; and
- (b) as at 31st March in each fifth year thereafter;

of the assets and liabilities of the superannuation fund and a report thereon.

(2) The period referred to in paragraph (1) shall be the period of twenty-one months after the date as at which the superannuation fund is, in accordance with the provisions of that paragraph, to be valued by an actuary or such extended period as the Department may allow.

(3) The Committee shall, within nine months after the date referred to in paragraph (2) or within such extended period as the Department may allow, furnish the actuary who is to consider the condition of the fund with such information as he may require.

(4) Forthwith upon receipt of any valuation or report under this regulation, the Committee shall—

- (a) send a copy thereof to the Department and copies thereof to all employing authorities interested in the superannuation fund; and
- (b) furnish to the Department a copy of the revenue account of the fund furnished to the actuary for the purposes of that valuation and report; and
- (c) unless that report contains a summary of the assets of the fund as at the date when that valuation was made, send to the Department such a summary.

(5) In addition to the periodical valuation and report required by paragraph (1) the Committee may at any other time obtain a valuation and report on the assets and liabilities of the superannuation fund and if such a valuation and report are obtained the provisions of paragraph (4) shall apply to such valuation and report”.

4. After regulation 7A of the principal regulations there shall be inserted the following regulations:

“*Actuary's certificates*

7B.—(1) The Committee shall—

- (a) as soon as is reasonably practicable after 9th December 1977 obtain from an actuary; and
- (b) as soon as is reasonably practicable after they obtain under regulation 7 an actuarial valuation of, and a report on, the assets and liabilities of the superannuation fund, obtain from the actuary who made that valuation,

a certificate specifying—

- (i) in respect of all employing authorities the rate per cent which in his opinion, taking into consideration where the certificate is required to be obtained under sub-paragraph (a) the matters mentioned in paragraph (2), the amount of the employer's contribution payable in each year of the period specified in paragraph (3) should bear to the total remuneration on which contributions will during that year be payable to the fund under regulation 8 by the officers of each such employing authority,

so that such rate shall at all times be as nearly constant as may be and so that the fund shall be solvent, having regard to the then existing and prospective liabilities of the fund arising from circumstances common to all employing authorities; and

- (ii) in respect of any such employing authority as may be named in the certificate, the amount (expressed as a rate per cent or in money terms) by which in his opinion, taking into consideration, where the certificate is required to be obtained under sub-paragraph (a) the matters mentioned in paragraph (2), the amount of the employer's contribution should in any such year of the period mentioned in sub-paragraph (i) as is specified in the certificate be increased to take account of the then existing and prospective liabilities of the fund arising from circumstances peculiar to that employing authority or be reduced to take account of the then existing and prospective benefits accruing to the fund arising from such circumstances.

(2) The matters referred to in paragraph 1(i) and (ii) are the following matters—

- (a) the most recent valuation of the superannuation fund under regulation 7 (as originally enacted);
- (b) the financial progression of the fund during the period beginning with the day following the date as at which the fund was last valued and ending with the day immediately before 9th December 1977; and
- (c) the termination under regulation 7C of the liability to make certain payments; and
- (d) the differences between the nature and scale of the benefits provided under these regulations from 31st March 1972 onwards and the nature and scale of the benefits provided under these regulations immediately prior to that date; and
- (e) the cumulative liability existing immediately before 9th December 1977 by virtue of increases of any pension under successive Pensions (Increase) Acts (Northern Ireland) commencing with the Act of 1952.

(3) The period referred to in paragraph (1)(i) is—

- (a) where the certificate is required to be obtained under paragraph (1)(a), the period of 3 years beginning on 31st March 1978;
- (b) where the certificate is required to be obtained under paragraph (1)(b), the period of 5 years beginning—
  - (i) where the actuarial valuation there mentioned was made as at 31st March 1979, on 31st March 1981;
  - (ii) where the actuarial valuation was made as at a date subsequent to 31st March 1979, on 31st March second following the date as at which that valuation was made.

(4) Forthwith upon receipt of any certificate under this regulation the Committee shall send a copy thereof to the Department and copies thereof to all employing authorities.

#### *Cessation of liability for deficiency payments*

7C.—Any liability of any employing authority to make payments into the superannuation fund, in pursuance of an actuary's certificate given, or a scheme made, under paragraph (4) or (8) respectively of regulation 2 of

the 1950 regulations or in pursuance of a scheme made under paragraph (5) of regulation 7 of the principal regulations (as originally enacted), shall cease."

5. For paragraph (1) of regulation 8 of the principal regulations (Contributions) there shall be substituted—

"(1) For the purpose of defraying the cost of the superannuation benefits provided by these regulations, there shall, subject to the provisions of these regulations, be paid in respect of every officer, not being an officer specified in paragraph (2), in relation to his employment by an employing authority, the following contributions, namely:—

- (a) an amount to be paid by the officer equal to six per cent of his remuneration for the time being;
- (b) an amount to be paid by the employing authority equal to the rate per cent specified, in relation to the employer's contribution payable in each year of any period specified in paragraph (3) of regulation 7B, in the certificate obtained by the Committee under paragraph (1) of that regulation, increased or, as the case may be, reduced by any such amount as is, in respect of the employing authority, specified in that certificate as the amount by which the employer's contribution should in that year be increased or, as the case may be, reduced:

Provided that—

- (i) in the case of an officer whose employment is by way of manual labour, unless he is such an existing officer as is mentioned in proviso (ii), five per cent shall be substituted for six per cent in sub-paragraph (a);
- (ii) in the case of an existing officer who elected under regulation 23 of the 1950 regulations to avail himself of the benefits of those regulations, or in the case of a person to whom sub-paragraph (e)(i) of paragraph (3) of regulation 18 (as originally enacted) applies and who elected under a provision of the Belfast Corporation Superannuation Scheme corresponding to regulation 23 of the 1950 regulations to avail himself of the benefits of the Belfast Corporation Superannuation Scheme, and who has remained since the appointed day an officer of any employing authority without a break in employment of twelve months or more, three per cent shall be substituted for six per cent in sub-paragraph (a); and
- (iii) in determining whether any person to whom proviso (ii) applies has had such a break in employment as is mentioned therein no account shall be taken of any period during which he was in temporary employment undertaken by him with the consent of the employing authority obtained in writing before the date on which he ceased to be an officer in their employment, if after ceasing to hold the temporary employment and without in the meantime having entered any other employment the person again became an officer in the employment of that employing authority."

#### *Saving*

6. Notwithstanding anything contained in regulation 5 the provisions of regulation 8(1) of the principal regulations (as originally enacted) shall continue to have effect until 31st March 1978.

*Retrospective application*

7. Regulation 7C of the principal regulations (as inserted by regulation 4) shall have effect from 30th September 1973.

Sealed with the Official Seal of the Department of the Environment for Northern Ireland on 21st October 1977.

(L.S.)

*J. A. D. Higgins*  
Senior Assistant Secretary

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EXPLANATORY NOTE

*(This note is not part of the regulations but is intended to indicate their general purport.)*

These regulations amend the provisions of the principal regulations relating to actuarial valuations of the superannuation fund and matters incidental thereto.

The regulations provide for the cessation of payments by employing authorities of amounts required to make good deficiencies disclosed on previous valuations and for an employing authority's contributions to the fund to be made on a variable basis.

Retrospective application is authorised by article 14 of the Superannuation (Northern Ireland) Order 1972.