

GUIDANCE ON REMUNERATION DISCLOSURES

GENERAL

1. As amended by the 2011 Regulations the 1985 Regulations set out the remuneration disclosures that are required to be made by statute. Local authorities should supplement the data with suitable and sufficient narrative to enable readers to understand the data contained in the report.
2. Local authorities may include any additional remuneration information which they consider relevant to be disclosed. The legislation does not preclude additional disclosures. However, in making additional disclosures local authorities should ensure that such disclosures would not be prevented by the Data Protection Act 1998.
3. The Remuneration Report is a statement in its own right and not a note to the accounts. There is no statutory prescription as to where the report should be placed in the local authority accounts but we suggest a suitable placement would be to include it after the Governance Statement.
4. There is no statutory requirement for the approval or signing of the remuneration report, but we recommend the statement should be approved and signed. At a recent meeting of the Local Authority Accounts (Scotland) Regulations 1985 review group the remuneration report was considered to be a governance statement and as such the recommendation of the group was that it should be signed by the Chief Executive and a leading Council Member.
5. Certain disclosures in the remuneration report will be subject to audit (Audit Scotland will be advising auditors that these are paragraphs 4, 6 to 8, and 9 to 12 of the Schedule). Local authorities should clearly identify those parts that are subject to audit.

Sample disclosure

All information disclosed in the tables at [enter report paragraph numbers applicable] in this Remuneration Report has been* audited by [enter name of appointed auditor e.g. Audit Scotland, KPMG, PWC, Scott-Moncrieff etc.]. The other sections of the Remuneration Report were* reviewed by [enter name of appointed auditor] to ensure that they are consistent with the financial statements.

* The unaudited version of the statutory accounts will read 'will be'

6. From 2011-12 the Code of Practice on Local Authority Accounting in the UK (the Code) will require the disclosure of exit packages. This disclosure should be included in the remuneration report.
7. Local authorities are under a duty to observe proper accounting practices. The Code sets out proper practices unless statute or statutory guidance provides otherwise. The Remuneration Report disclosures should therefore be on an accruals basis and reflect IAS19 requirements as set out in the Code. The statutory arrangements for statutory adjustments to be made to control the value of pensions to be charged to the General Fund should be ignored. The statutory ability of pension funds to agree instalment terms for payments due is also to be disregarded for disclosure purposes.

SAVING PROVISION (regulation 2 of The Local Authority Accounts (Scotland) Amendment Regulations 2011)

8. Where a contractual confidentiality agreement exists which was agreed prior to 7 February 2011 (the date the amendment Regulations were laid before the Scottish Parliament), and that agreement binds an authority not to disclose the terms on which it remunerates a person, no information in respect of that person requires to be provided for 2010-11 or previous financial years. However, the requirements of the Regulations will apply from the 2011-12 financial year regardless of any agreement.

9. In line with other financial information provided in the statutory accounts prior year comparative information will need to be provided as part of the remuneration report. For 2010-11 only there is an exception to this requirement. The saving provision permits a local authority not to provide comparative data for 2010-11 or earlier years where a confidentiality agreement exists. Where a contractual confidentiality agreement exists which has been agreed prior to 7 February 2011 no comparative information for 2010-11 or earlier years needs to be provided, if the agreement binds the council not to disclose information. However, a note to the remuneration disclosure for that person should be included that explains that the data is not being disclosed due to a contractual agreement in place. For all future financial years prior year comparators are required for all persons the subject of disclosure irrespective of any contractual confidentiality agreement.

THE REMUNERATION REPORT (the Schedule inserted into the 1985 Regulations)

10. This non-statutory guidance follows the order of the paragraphs in the Schedule.

REMUNERATION ARRANGEMENTS (paragraphs 2 and 3 of the Schedule)

11. The Remuneration Report is to provide details, that is a narrative, of the local authority's remuneration policy for its senior councillors, senior employees and senior police officers and is to state how remuneration arrangements are managed, for example by committee, or other arrangements. The role and membership of any remuneration committee should be provided. Similarly, any role the local authority has in determining the remuneration policy for any local authority subsidiary body should be provided.

12. The policy context for senior councillors would identify that legislation regulates the remuneration of councillors. The disclosure should set out the legislative provisions for senior councillors including the number of senior councillors the council may have and the flexibility the legislation provides in remunerating senior councillors.

Sample disclosure

The remuneration of councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (SSI No. 2007/183). The Regulations provide for the grading of councillors for the purposes of remuneration arrangements, as either the Leader of the Council [may be Convenor for some authorities], the Civic Head [may be Provost or Lord Provost for some authorities], Senior Councillors or Councillors. The Leader of the Council and the Civic head cannot be the same person for the purposes of payment of remuneration. A senior councillor is a councillor who holds a significant position of responsibility in the Council's political management structure.

When determining the level of remuneration for councillors the Scottish Ministers consider the recommendations of the Scottish Local Authority Remuneration Committee (SLARC).

Sample disclosure - Council

In addition to the Senior Councillors of the Council the Regulations also set out the remuneration payable to councillors with the responsibility of a Convenor or a Vice-Convenor of a Joint Board such as a Police Joint Board. The Regulations require the remuneration to be paid by the Council of which the convenor or vice-convenor (as the case may be) is a member. The Council is also required to pay any pension contributions arising from the convenor or vice-convenor being a member of the Local Government Pension Scheme.

The Council is reimbursed by the Joint Board for any additional remuneration paid to the member from being a Convenor or Vice-Convenor of a Joint Board.

Sample disclosure – Joint Board

The Convenor and Vice-convenor of the [name] Board is remunerated by the Council of which they are a council member.

The remuneration of councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (SSI No. 2007/183). The Regulations provide for the grading of councillors for the purposes of remuneration arrangements, as either the Leader of the Council [may be Convenor for some authorities], the Civic Head [may be Provost or Lord Provost for some authorities], Senior Councillors or Councillors. These regulations also set out the amounts a councillor may be paid for being a convenor or vice-convenor of a Joint Board. This is inclusive of any amount payable to them as either a councillor or senior councillor.

The Board has an arrangement with each Council who remunerates the Convenor and Vice-Convenor/s to reimburse the Council for the additional costs of that councillor arising from them being a Convenor or Vice-Convenor of the Board. The disclosures made in this report are limited to the amounts paid to the Council by the Board for remuneration and does not reflect the full value of the remuneration that may be paid to the councillor.

16. The policy context for senior employees and senior police officers is required to be disclosed.

Sample disclosure

The salary of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. Circular CO/144 sets the amount of salary for the Chief Executive of X Council for the period 2008 to 2011. The salaries of the Corporate Directors and Heads of Service are based on a fixed percentage of the Chief Executive's salary in three bandings. Corporate Directors receive [number]% of the amount of the Chief Executive's salary, Heads of Service [number]% and Heads of Service [number]%. These arrangements were agreed through approval of the [name of report] at a meeting of the full Council on [date].

[Police and Fire Authorities/ Boards should set out their arrangements for determining the salaries of senior police officers and senior employees]

Other benefits received by senior employees include [add details of any other benefits included in the remuneration package for senior employees such as a car, private health insurance etc.]

These benefits were agreed by [enter details of how this package of benefits was agreed and approved].

17. Where a local authority has a subsidiary it is required to disclose the role the local authority has in determining the remuneration policy of that body.

GENERAL DISCLOSURE BY PAY BAND (paragraph 4 of the Schedule)

18. The Regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or more. This information is to be disclosed in bands of £5,000. The requirement for this disclosure is included in the *Code of Practice on Local Authority Accounting in the UK* (the Code) reflecting the statutory requirement for the disclosure in England and Wales. The requirement has been included in the Regulations to extend the requirement to Scotland.

19. The disclosure is for actual remuneration paid to any person. Any starters / leavers in the year will be recorded in the remuneration band which matches their **actual** remuneration for the year. For example a person who joined the Authority 1 February of a financial year whose annual salary is £60,000 per annum would only have actually earned 2 months salary of say £10,000. Although their annual salary is £60,000 they would not be included in the disclosure as their actual remuneration for the financial year would only be £10,000.

20. The data disclosed should include senior employees and senior police officers of the local authority. It does not include data on local authority subsidiary bodies.

21. A prior year comparator is required.

22. Some consultation responses suggested that the identification of groups within the bands, such as police or teachers, might add transparency to this disclosure. The Regulations do not require this additional disclosure but local authorities are free to provide this additional information. Several consultation responses suggested using the employee categories the subject of the current negotiating bodies i.e. chief officer, teachers, police, fire, local government employees etc. would be a suitable employee group disclosure. If a local authority chooses to make any employee group disclosure there is still a need to include a total number of all employees for the financial year.

Sample disclosure

Remuneration Bands	Number of Employees	
	2010-2011	2009-2010
£50,000 - £54,999		
£55,000 - £59,999		
£60,000 - £64,999		
£65,000 - £69,999		
£70,000 - £74,999		
£75,000 - £79,999		
£80,000 - £84,999		
£85,000 - £89,999		
£90,000 - £94,999		
£95,000 - £99,999		
£100,000 - £104,999		
£105,000 - £109,999		
£110,000 - £114,999		
£115,000 - £119,999		
Totals		

DISCLOSURE – LOCAL AUTHORITY SUBSIDIARY BODIES (paragraph 5 of the Schedule)

23. Para 5 of the schedule requires the remuneration report to include certain remuneration information of local authority subsidiary bodies. The details to be disclosed for each subsidiary body (to be named) are;

- the full post title and name of the Chief Executive (or if there is no Chief Executive the most senior manager of that body).
- The name of each councillor to which that body paid remuneration (this is any councillor and is not restricted to senior councillors)
- The full post title and name of each director or employee whose annual remuneration for the financial year was £150,000 or more. In determining whether the remuneration of any director or employee is £150,000 or more any remuneration paid by the local authority to a subsidiary director or employee is to be included. So, if any person is employed by both the local authority and a local authority subsidiary and their combined remuneration is £150,000 or more then that person's remuneration must be disclosed. The remuneration of a person who is only employed for part of the financial year, or who works part time, is to be calculated following the rules in the definition of "annual remuneration" (see paragraph 1 of the Schedule), which require the amount to be increased to a full year, full time, equivalent.

DISCLOSURE OF REMUNERATION FOR RELEVANT PERSONS (paragraphs 6, 7 and 8 of the Schedule)

24. The Regulations require disclosure of remuneration information for '**relevant**' persons. Relevant persons are defined as senior councillors, senior employees, senior police officers and those persons to be disclosed by virtue of paragraph 5 (subsidiary bodies – see above). Each of the first three of these categories of persons is itself defined in the Schedule.

25. The remuneration disclosures are required to be made in tabular format (a table). Individual tables are required for

- Remuneration from the local authority to relevant persons who are senior employees or senior police officers
- Remuneration from the local authority to relevant persons who are senior councillors; and
- Remuneration from the local authority subsidiary body to relevant persons who are included in the Remuneration Report as required by paragraph 5 of the Regulations.

26. Paragraph 5 (b) identifies any councillor (i.e. not limited to senior councillors of the local authority) remunerated by the subsidiary body. The remuneration paid to councillors should be disclosed in the table for Subsidiary Bodies. Where a councillor is also a senior Councillor a note to the senior councillor disclosure should identify the additional remuneration paid by the subsidiary body.

A sample disclosure for the tables is set out in Annex B.

Senior Councillors

27. Remuneration disclosures are to be made for the Leader of the Council, the Civic Head and any councillor designated a Senior Councillor by the Council. Where a Senior Councillor is also a Convenor or Vice-Convenor the disclosure should identify that additional responsibility, including the name of any Joint Board.



28. Where a Councillor is also a Convenor or Vice-Convenor for a Joint Board or, in the case of Fife and Dumfries and Galloway a convenor or vice-convenor with responsibility for the discharge of police and fire and rescue function of the Council, the disclosure should include those councillors.
29. The disclosure for Joint Boards is for the Convenor and any Vice-Convenors of the Board. The amount to be disclosed is the amount the Board has been asked to pay by the Council of which the Convenor or Vice-Convenor is a member. The disclosure should be broken down into the relevant remuneration categories.
30. The Code requires a disclosure for all elected councillors' salaries, allowances and expenses. This additional disclosure may also be included within the Remuneration report.

Senior employee

31. A senior employee is any employee who meets one or more of the following criteria:
- who has responsibility for the management of the local authority to the extent that the person has power to direct or control the major activities of the authority whether solely or collectively with other persons.
 - who holds a post that is politically restricted by reason of section 2(1)(a), (b) or (c) of the Local Government and Housing Act 1989.
 - whose annual remuneration, including any annual remuneration from a local authority subsidiary body is £150,000 or more.
32. Those persons who fall into category i) or ii) are required to be disclosed irrespective of the value of their remuneration. The £150,000 threshold does not apply to these employees.
33. Not all politically restricted posts are to be included in the disclosure, only those the subject of section 2(1) (a), (b) or (c) of the 1989 Act. The remuneration of any person holding any of the following posts is therefore to be disclosed:

Section 2(1): The following persons are to be regarded for the purposes of this Part as holding politically restricted posts under a local authority—

- the person designated under section 4 as the head of the authority's paid service;
- the statutory chief officers;
- a non-statutory chief officer;

(6) In this section “the statutory chief officers” means —

- the chief education officer appointed under section 532 of the Education Act 1996;
- the chief officer of a fire brigade maintained under the Fire Services Act 1947 and appointed under regulations made under section 18(1)(a) of that Act;
- the director of social services or chief social work officer appointed under section 6 of the Local Authority Social Services Act 1970 or section 3 of the Social Work (Scotland) Act 1968; and
- the officer having responsibility, for the purposes of section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985, section 112 of the Local Government Finance Act 1988, section 127(2) of the Greater London Authority Act 1999 or section 6 below or for the purposes of section 95 of the Local Government (Scotland) Act 1973, for the administration of the authority's financial affairs.

(7) In this section “non-statutory chief officer” means, subject to the following provisions of this section—

- (a) a person for whom the head of the authority's paid service is directly responsible;
- (b) a person who, as respects all or most of the duties of his post, is required to report directly or is directly accountable to the head of the authority's paid service; and
- (c) any person who, as respects all or most of the duties of his post, is required to report directly or is directly accountable to the local authority themselves or any committee or sub-committee of the authority.

(9) A person whose duties are solely secretarial or clerical or are otherwise in the nature of support services shall not be regarded as a non-statutory chief officer or a deputy chief officer for the purposes of this Part.

34. The definition of senior employee also includes any employee whose ‘**annual remuneration**’ is £150,000 or more. Paragraph 1 of the Schedule defines ‘annual remuneration’ which is to be used in determining whether an employee’s remuneration is £150,000 or more. The definition of annual remuneration requires a calculation to be made for any part time employees or any employee that is employed for only part of the year. For both of these types of employee the salary element of the remuneration of that person is required to be calculated as if that person worked full time or worked for the whole of the financial year. For example, (assuming a full time basis is 5 days a week) person A is employed for 2.5 days per week and their salary is £100,000. The equivalent full time salary would be £200,000. This person’s remuneration must be disclosed. However, what is to be disclosed is the **actual** value of their remuneration – in the example, assuming no bonus or other benefits are paid, this would be £100,000.

35. The regulations define ‘senior police officer’ as being a member of a police force who is a chief constable, a deputy chief constable or an assistant police constable. The definition also includes any other member of a police force who annual remuneration is £150,000 or more.

36. The disclosure of remuneration is to be in tabular format (a table). The name of the person **and** the post held is to be disclosed. The amount of each person’s remuneration is to be set out in categories -

- o Salary, fees and allowances
- o Bonuses
- o Expenses allowance – but only if chargeable to UK income tax.
- o Compensation for loss of employment
- o Benefits received otherwise than in cash
- o Any other amounts (but excluding pension contributions)
- o Total of all categories.
- o Total for the prior year

37. Where no remuneration was paid for any category to any person this category may be omitted from the table. For example if no bonuses were paid to any relevant person this category may be omitted. Categories may not be combined. The remuneration value for each person is to be rounded to the nearest whole £ pound.

38. Bonuses are based on performance levels attained and are usually part of an appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2010-11 relate to performance in 2010-11 and the comparative bonuses reported in 2009-10 relate to the performance in 2009-10.

[Note - if the appraisal process does not allow enough time to accrue for individual bonuses relating to 2010-11 performance in the 2010-11 financial statements, then the remuneration report should disclose bonuses based on 2009-10 performance and comparative bonuses for 2009-10 should be based on 2008-09 performance. A note should explain this treatment of bonuses]. The bonus disclosure should only include non-consolidated payments, i.e. a payment that does not permanently increase the salary of the individual. Consolidated performance pay in contrast should be disclosed as part of salary rather than bonuses.

39. Where a local authority has an arrangement (a dispensation) with Her Majesty's Revenue and Customs (HMRC) not to report certain expenses or benefits these expenses and benefits do not form part of the remuneration to be disclosed. Any expense or benefit reported on a P11D or P9D is to be disclosed as part of a person's remuneration.

What is a dispensation?

A dispensation is a notice from HM Revenue & Customs (HMRC) that removes the requirement to report expenses and benefits at the end of the year on forms P11D or P9D. There is also no need to pay any tax or NICs on items covered by a dispensation. Once granted, dispensations last indefinitely. However, HMRC reviews them regularly (usually at intervals of five years or less) to make sure that the conditions under which they were issued still apply.

The main expenses routinely covered by a dispensation are:

- travel, including subsistence costs associated with business travel
- fuel for company cars
- hire car costs
- telephones
- business entertainment expenses
- credit cards used for business
- fees and subscriptions

40. Joint Boards will need to seek advice from each Council as to the value of any expenses they have been charged by a council for a Convener or Vice-Convener to identify the value of any expenses they need to disclose as remuneration.

Statutory Compensation schemes

Compensation for Premature Retirement and Redundancy

41. *The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998* (SI 1998 No. 192) make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement (Part III), redundancy (Part IV where Part III does not apply) and for injury suffered as a result of their employment (Part V). The Regulations exclude teachers and those engaged in the police and fire services.

42. Part III - Regulation 8 permits a local authority as employer to credit an eligible person with an additional period of service (the credited period). This is also known as Compensatory Added Years (CAYs). An eligible person is one that has ceased to hold his employment with a local authority by reason of redundancy, in the interests of the efficient exercise of that authority's functions or the cessation of a joint appointment. An eligible person who has been granted a credited period under regulation 8 is entitled to receive compensation in the form of a lump sum (regulation 9). Whether the compensation lump sum payment is paid by a pension fund and then recharged to the employer, or paid by the

employer directly to the person this compensation payment forms part of that person's remuneration for the year as a payment for 'compensation for loss of office'.

43. A person who has been granted a credited period under regulation 8 is also entitled to receive annual compensation in accordance with regulation 10 of the 1998 Regulations. This is not a pension scheme benefit but compensation for the loss of employment. The annual compensation value should be disclosed as a separate value, identified as an annual amount payable, as part of 'compensation for loss of office' category. A note explaining the annual compensation should be made. For the purposes of calculating whether a person's remuneration is £150,000 or more the annual compensation payable should be disregarded, and only the lump sum compensation value being taken into account. This also applies to the total remuneration value disclosed for any person. See Appendix B which suggests how this disclosure can be made.

44. Part IV - Regulation 35 of the discretionary payment regulations permits a local authority to pay compensation to any person who has ceased to hold employment with the authority by reason of redundancy or in the interests of the efficient exercise of that authority's functions. This regulation applies to those persons who are not eligible under Part III of the Regulations or is eligible but has not been granted a credited period. This discretionary payment is made as a lump sum and should be disclosed as part of that person's remuneration for the year as a payment for 'compensation for loss of office'.

45. *The Teachers (Compensation for Premature Retirement and Redundancy (Scotland) Regulations 1996* (SI 1996 No. 2317) makes similar provisions for teachers.

Injury Allowances etc

46. *The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998* (Regulation 39) provides that an annual allowance is to be paid where an employee loses their employment through permanent incapacity as a result of an injury at work. This is not a pension scheme benefit but compensation for the loss of employment. The annual compensation value should be disclosed as a separate value, identified as an annual amount payable, as part of the 'compensation for loss of office' category. A note explaining the annual compensation should be made.

47. *The Police (Injury Benefit) (Scotland) Regulations 2007* (SSI 2007 No. 68) and the *Firefighters' Compensation Scheme (Scotland) Order 2006* (SSI 2006 No. 338) both deal with injury awards for police officers and firefighters. Any lump sum and any annual allowance payable under these instruments should be separately disclosed as part of the 'compensation for loss of office' category. A note explaining the annual allowance should be made.

Senior councillors or senior employees/ senior police officers that start of leave in the financial year

48. Any senior councillor or senior employee/ senior police officer that leaves in a financial year still need to be disclosed. The disclosure is not limited to those who are in post as at 31 March. So if a senior employee left the authority 30 September they should still be part of the remuneration disclosure. The actual remuneration they received should be reported and we suggest also including a full year equivalent together with their leaving date. The incoming replacement will also need to be disclosed.

	2010-11 Salary, fees and allowances £	2009-10 Salary, fees and allowances £
Amanda Smith, Director of Social Work until 30 September 2010	52,000 (full year equivalent £104,000)	100,020
David Jones, Director of Social Work from 1 October 2010	52,000 (full year equivalent £104,000)	-

49. If a senior employee/ senior police officer changes posts during the year then there should only be one disclosure for that person but the disclosure should reflect the change of post.

	2010-11 Salary, fees and allowances £	2009-10 Salary, fees and allowances £
Amanda Smith, Director of Social Work until 30 September 2010 and Chief Executive from 1 October 2010	125,010	100,020

50. A person promoted into a senior employee/ senior police officer post may already be employed by the authority, but in a position that does not require disclosure (i.e. they are not a 'relevant person' in that post). Only the remuneration which relates to their new appointment is to be disclosed, with no prior year comparator information. This means that for the disclosure the person is treated only as a 'relevant employee' from the date of the new appointment.

	2010-11 Salary, fees and allowances £	2009-10 Salary, fees and allowances £
David Jones, Director of Social Work from 1 October 2010	52,000 (full year equivalent £104,000)	

Additional paid functions and payments from Subsidiary Bodies

51. Some senior employees may carry out additional paid functions in addition to their main employment, an example being a **returning officer** in an election. Where the officer is paid by their own authority the payment will form part of that officer's remuneration and should be disclosed. A note may be added to the table to explain the additional payment in the year.

52. Where senior employees act for other authorities or joint boards, for example as treasurer of a police authority, each case is considered individually. If the employee holds the position solely by virtue of his or her main employment and is remunerated by their employing authority, then any remuneration should be included in their total remuneration. This applies irrespective of whether the other authority / joint board reimburses the employing authority. Where the employee has an independent contract with the other

authority, and is paid by the other authority, then this does not form part of their remuneration and does not need to be disclosed.

53. Any remuneration paid to a senior employee/ senior police officer or a councillor of a local authority by any of that local authority's subsidiary bodies that remuneration is to be disclosed.

PENSION BENEFITS (paragraphs 9 to 12 of the Schedule)

54. Pension benefits should be disclosed rounded to the nearest £1,000.

55. For defined benefit pensions the disclosure required to be made consists of three individual values, set out in separate tables for senior employees/ senior police officers, senior councillors and subsidiary bodies:

- Accrued pension benefit as at 31 March each year
- The difference between accrued pension benefit as at 31 March of the financial reporting year and the previous 31 March
- Contributions made in year to a person's pension by an employing authority or local authority subsidiary.

See Annex B for a sample table disclosure.

56. The Regulations only require a single pension disclosure for senior employees/ senior police officers and a single disclosure for senior councillors. So, if a senior councillor has pension benefits arising from their association with a local authority's subsidiary body that councillor's combined pension benefit should be disclosed in the senior councillor pension table. A disclosure note advising of the additional pension benefits arising from the association with the subsidiary body should be made. Councillors, i.e. not senior councillors, with pension benefits arising from their association with a local authority's subsidiary body should be disclosed in the subsidiary pension table. Councillors who are convenors or vice-convenors of Joint Boards should be disclosed as part of the senior councillor pension table.

57. The accrued pension benefit may consist of an annual pension or an annual pension and a lump sum. Whether a lump sum needs to be shown will depend on the pension scheme. Where there is no entitlement to a lump sum then only the pension value should be shown.

58. The accrued pension benefit will reflect both the employer and employee or councillor contributions made to a person's pension. Only additional voluntary contributions to their pension, i.e. those not required to be made by a person under a scheme, are to be excluded from the calculation of accrued pension benefits.

59. The accrued pension benefit for any person will reflect any transfer of pension benefits from another pension fund or scheme to their current employment and pension scheme. Where a person chooses not to, or is unable, to transfer pension benefits from a previous employment then the accrued pension benefit disclosed will only relate to their current employment and pension.

60. The disclosure relating to the value of the contributions made in a year to a person's pension will be the contributions made by the local authority or local authority subsidiary body. No employee contributions, whether required under the scheme or voluntary are included in this disclosure.

61. The pension disclosure for Joint Boards for a convenor or vice-convenor is limited to the contribution the Board has been asked to make to that person's pension by the Council of which the convenor or vice-convenor is a member. No accrued pension benefit needs to be disclosed.

62. A narrative should be included with the data to provide clarity around the pensions benefit information being disclosed. This could include key facts about the relevant pension scheme.

Sample disclosure

Pension benefits for councillors and local government employees are provided through the Local Government Pension Scheme (LGPS).

Councillors' pension benefits are based on career average pay. The councillor's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay. This is the value used to calculate the pension benefits.

For local government employees this is a final salary pension scheme. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme.

The scheme's normal retirement age for both councillors and employees is 65.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non manual employees.

The tiers and members contribution rates for 2010-11 remain at the 2009-10 rates, (due to negative increase in the cost of living index for 2010-11) and are as follows:

Whole time pay	Contribution rate 2010-11	Contribution rate 2009-10
On earnings up to and including £18,000	5.5%	5.5%
On earnings above £18,000 and up to £22,000	7.25%	7.25%
On earnings above £22,000 and up to £30,000	8.5%	8.5%
On earnings above £30,000 and up to £40,000	9.5%	9.5%
On earnings above £40,000	12%	12%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. (Prior to

2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service).

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment. [Note: if this is not correct for any person this statement will need to be amended to reflect that position]

Contribution to a person's pension – local government pension scheme

63. In relation to contributions to the local government pension scheme the total contribution to be disclosed as a pension contribution for a person where an award has been made will be the sum of -
- (a) the common rate of employer's contribution specified in a rates and adjustments certificate prepared under regulation 32 (actuarial valuations and certificates) of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (SSI 2008 No. 228), being the amount appropriate for a body calculated in accordance with the certificate and regulation 35(4) (employer's contributions) of these regulations, multiplied by the person's pensionable pay; and
 - (b) if applicable, the appropriate sum within the meaning of regulation 36 of SSI 2008 No.228) (employer's payment following decision to increase membership or award additional pension under regulations 12 or 13 of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (SSI 2008 No. 230)), and
 - (c) if applicable, any sum required to be paid by the employing authority to the pension fund as set out in regulation 37 of SSI 2008 No.228 (employer's further payments)

The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (SSI 2008 No. 230)

Increased membership and/ or additional pension – Regulations 12 and 13

64. Regulations 12 and 13 of *The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008* provide an employing authority with the power to increase the total membership of an active member up to a maximum of 10 years and to award additional pension of up to £5,000 a year.

65. Regulation 36 of *The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008* (SSI 2008 No. 228) requires that the employing authority which has increased membership or awarded additional pension must pay the appropriate sum for the person to the pension fund. With the agreement of the pension administering authority this may be by way of increased contributions.

66. The disclosure for the Remuneration Report for a person awarded additional years and/ or additional pension is as a pension contribution. Where an administering authority has agreed that a local authority may pay by way of increased contributions the disclosure required is the total payment due to the pension fund for that person's additional membership

or pension ignoring any agreement to spread the cost over time. The accrued pension benefit will reflect any increased membership / pension awarded.

Flexible retirement of Local Government Pension Scheme members – Regulation 18

67. Regulation 18 of *The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008* deals with flexible retirement. Regulation 18(4) provides that an employer may waive, in whole or part, any reduction in pension benefit which would otherwise arise from a member taking their pension benefits earlier than the scheme retirement age.

68. Regulation 37 of *The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008* provides that the administering authority for a pension fund may require the employing authority to make additional payments in respect on any additional costs arising to the fund from an employer waiving a reduction in pension benefits under regulation 18. Any additional payments due from the employing authority to the pension fund may, subject to agreement of the administering authority, be paid either by way of a lump sum or by instalments.

69. Where an administering authority has agreed that a local authority may pay in instalments the disclosure for the Remuneration Report for that person, being a pension contribution, is the total payment due for that person and is not limited to the value of any instalment.

Early retirement of Local Government Pension Scheme members who are over 55 (50 in some cases) – Regulation 19

70. Regulation 19 of *The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008* provides that where a member is dismissed by reason of redundancy, or the member's employing authority has decided that, on the grounds of business efficiency, it is in their interest that member should leave their employment and that member is 55 (in some circumstances 50) or more the member is entitled to immediate payment of accrued retirement pension without reduction.

71. Regulation 37 of *The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008* provides that the administering authority for a pension fund may require the employing authority to make additional payments in respect on any additional costs arising to the fund from retirement benefits becoming immediately payable to a member under regulation 19. Any additional payments due from the employing authority to the pension fund may, subject to agreement of the administering authority, be paid either by way of a lump sum or by instalments.

72. Where an administering authority has agreed that a local authority may pay in instalments the disclosure for the Remuneration Report for that person, being a pension contribution is the total payment due for that person and is not limited to the value of any instalment.

Early retirement of Local Government Pension Scheme members due to ill health – Regulation 20

73. Regulation 20 of *The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008* deals with the provision of pension benefits arising from early retirement due to permanent ill health. Any extra charge on the fund

arising from a member's becoming entitled to benefits as a result of ill-health, are to be repaid to the fund by the employing authority. These costs should be disclosed as a contribution to a person's pension.

Choice of early payment of pension – Regulation 30

74. Regulation 30 of *The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008* sets out the conditions under which members who leave local government employment can receive early payment of their pension. Regulation 30(5) provides that an employer may determine, on compassionate grounds, that the member's retirement pension should not be reduced despite the member taking their pension benefits earlier than the scheme retirement age.

75. Regulation 37 of *The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008* provides that the administering authority for a pension fund may require the employing authority to make additional payments in respect on any additional costs arising to the fund from an employer determining that pension benefits should not be reduced. Any additional payments due from the employing authority to the pension fund may, subject to agreement of the administering authority, be paid either by way of a lump sum or by instalments.

76. Where an administering authority has agreed that a local authority may pay in instalments the pension contribution disclosure for that person is the total payment due for that person and not the value of any yearly instalment.

Police and Fire and Rescue Authorities

77. Police authority pension contributions payable are set out in *The Police Pension Account (Scotland) Regulations 2010* (SSI 2010 No. 232).

78. Fire and rescue authority pension contributions payable are set out in *The Firefighters' Pension Scheme Amendment (Scotland) (No.2) Order 2010* (SSI 2010 No.332).

SCENARIOS

Scenario A – Local Government Pension Scheme

What is the pension benefit disclosure for those who have been awarded additional years and/ or additional pension in accordance with regulation 12 or 13 of the 2008 Regulations (SSI 2008/230)?

Treatment: The accrued pension benefit will increase to reflect the additional years/ pension awarded. The benefit will still reflect the pension benefit payable at the scheme retirement age (being the age at which they would be entitled to a full pension without reduction). Any additional cost to the employing authority of awarding additional years or additional pension should be disclosed as a pension contribution for that person.

The total contribution to be disclosed as a pension contribution for a person where an award has been made will be the sum of -

- (a) the common rate of employer's contribution specified in a rates and adjustments certificate prepared under regulation 32 (actuarial valuations and certificates) of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (SSI 2008 No. 228), being the amount appropriate for a body calculated in accordance with the certificate and regulation 35(4) (employer's contributions) of these regulations, multiplied by the person's pensionable pay; and
- (b) any additional sum to be paid to the pension fund – employer's payment following resolution to increase membership or award additional pension.

Scenario B – Local Government Pension Scheme

What is the pension benefit disclosure for those who are in receipt of pension benefits but are still in employment? (flexible retirement in accordance with regulation 18 of the 2008 Regulations (SSI 2008/230)?

Treatment: This may have given rise to a reduction in benefits payable. The accrued pension benefit remains the pension (and lump sum if relevant) to which that person would have been entitled at the pension scheme retirement age (being the age at which they would be entitled to a full pension without reduction) as if they had not chosen to exercise their rights under regulation 18 of the 2008 Regulations. If an employing authority chooses to waive, in whole or part, any reduction in benefits of the member and the pension administering authority requires the employing authority to make an additional payment to the fund then the total value of any additional payment (not any instalment) should be disclosed as a pension contribution for that person. A note explaining the additional contribution may be required.

Scenario C – Local Government Pension Scheme

What is the pension benefit disclosure for pension fund members who have been dismissed by reason of redundancy, or the member's employing authority has decided that, on the grounds of business efficiency, it is in their interest that member should leave their employment and that member is 55 (in some circumstances 50) or more and entitled to immediate payment of accrued retirement pension without reduction? (regulation 19 of the 2008 Regulations (SSI 2008/230))

Treatment: Normally any early payment of pension will give rise to a reduced pension. The 1985 Regulations (the remuneration regulations) require any entitlement to payment on the grounds of redundancy to be disregarded when calculating accrued pension benefits. The benefit provided by regulation 19 is to allow the accrued pension benefit to be paid earlier

than the scheme retirement age without any reduction in pension. The accrued pension benefit calculation is not therefore affected by the redundancy and early payment of pension which will continue to be based on the accrued value at the scheme retirement age. The additional payment due from the employing authority to the pension fund for each person (known as strain on the pension fund payment) shall be disclosed as a pension contribution for that person. This is the total value of the payment due and not the value of any agreed instalments.

Scenario D – Local Government Pension Scheme

What is the pension benefit disclosure for pension fund members who have had their employment terminated due to ill-health (regulation 20 of the 2008 Regulations (SSI 2008/230))?

Treatment: Normally any early payment of pension will give rise to a reduced pension. The 1985 Regulations (the remuneration regulations) require any entitlement to payment on the grounds of illness or incapacity to be disregarded when calculating accrued pension benefits. The benefit provided by regulation 20 is to allow the pension benefit to be paid earlier than the scheme retirement age. Where there is no reasonable prospect of the member obtaining gainful employment before the normal retirement age regulation 20 requires that the member's benefits are increased. It assumes the member left local government employment on their normal retirement date and their total membership is increased to cover the period from their date of leaving employment to their retirement date. The effect of this is to increase their accrued pension benefit in the same way as increasing membership under regulation 12. Any payment due from the employing authority to the pension fund to meet the cost of a member becoming entitled to this benefit should be disclosed as a pension contribution for that person.

Where there is a reasonable prospect of future employment the increase in total membership is reduced. The accrued pension benefit is increased and should be disclosed. Any additional payment due from the employing authority to the pension fund to meet the cost of a member becoming entitled to this benefit should be disclosed as a pension contribution for that person.

Scenario E – Local Government Pension Scheme

What is the pension benefit disclosure for pension fund members who leave local government employment and elect to receive early payment of their pension (regulation 30 of the 2008 Regulations (SSI 2008/230))?

Treatment: The early payment of pension will give rise to a reduced pension. Regulation 30(5) provides that an employer may determine, on compassionate grounds, that the member's retirement pension should not be reduced despite the member taking their pension benefits earlier than the scheme retirement age. In either case the pension benefit to be reported should be the full accrued pension value ignoring any decision taken by the officer to take their pension early. Any additional payments due from the employing authority to the pension fund from agreeing that pension will not be reduced shall be disclosed as a contribution to that person's pension.

Scenario F

A senior officer retired during the financial reporting year and was then re-employed in the same post. The officer elected to commute their pension and receive a lump sum with a lower pension. They have not rejoined the pension scheme. What should be reported?

Treatment: The pension benefit to be reported should be the full accrued pension value ignoring any decision taken by the officer to take a lump sum and a reduced pension. In the following year there will be no pension contribution reported, nor any accrued pension value. A note to explain that the officer retired in the previous year and has not rejoined the pension scheme may be added to explain the situation.

Scenario G

What pension calculations are to be performed when an employee, who is a member of a pension scheme, leaves, but does not retire, part way through the year?

Treatment: When a person leaves their pension benefit becomes a deferred benefit. It is the value of the deferred pension benefit that is disclosed. The date of leaving should be recorded for that person.

Scenario H

An employee leaves Scottish Council A and is then employed by Scottish Council B. The pension fund is not the same and the member elects to transfer their pension benefit to their new pension fund.

Treatment: Council A, and the associated pension fund will treat the employee/ member as a leaver as per scenario G. Council B and associated pension fund will treat the person as a new employee/ member and disclose only the accrued pension benefits for the financial year i.e. no prior year comparator. The transfer of benefit should only be reflected in the accrued pension benefit of the employee/ member in the financial year it occurs. So, if the transfer does not happen in the same financial year as the person joins Council B the accrued pension benefit for that person in Council B's disclosure will only be for the benefits accrued in the new pension fund. When the transfer occurs, say in the second financial year, the accrued pension benefit will reflect the transfer. The prior year comparator will not change. A note to explain the change in accrued benefits would be best practice.

Scenario J – Remuneration

What is the disclosure for employees where a local authority has exercised their discretion to pay compensation for premature retirement? The local authority as employer may credit an eligible person with an additional period of service (the credited period), also known as compensatory added years. A person who has been granted a credited period is entitled to receive compensation in the form of a lump sum and an annual allowance. (*The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998*)

Treatment: This is not a pension benefit and both the lump sum paid to the employee and the annual allowance therefore needs to be disclosed as part of the 'compensation for the loss of employment' remuneration category. The annual compensation value should be disclosed as a separate value, identified as an annual amount payable. This value is not included in any total for remuneration for the year and is ignored in calculating whether a person's remuneration is £150,000 or more. A note explaining the annual compensation element should be made. See sample disclosure in Annex B.



Remuneration

The following tables provide details of the remuneration paid to the council's Senior Councillors, Senior Employees and the remuneration paid to the Chief Executive (or the most senior manager of that body) of each of the Council's subsidiary bodies. A subsidiary body is an entity, including an unincorporated body such as a partnership that is controlled by the Council.

Remuneration of Senior Councillors and Convenors and Vice-Convenors of Joint Boards

Councillor Name and Responsibility	2010-11				2009-10
	Salary, fees and allowances £	Taxable Expenses £	Non-cash expenses & benefits-in-kind £	Total Remuneration 2010-11 £	Total Remuneration 2009-10 £
Senior Councillors					
Alan Andrews: Leader of the Council	0	0	0	0	0
Bob Brown: Leader of the Opposition (until 19 January 2011)	0	0	0	0	0
Cliff Collins: Leader of the Opposition (from 20 January 2011)	0	0	0	0	0
Derek Davies: Chair, General Purposes	0	0	0	0	0
Ellie Edwards: Convenor, Audit	0	0	0	0	0
Freda Ferguson: Convenor, Regeneration	0	0	0	0	0
Gordon Graham: Convenor, Education	0	0	0	0	0
Hilary Hunter: Chair, Planning and Convenor of [name] Police Board (Note 1)	0	0	0	0	0
Joe Jackson: Convenor, Safe Sustainable Communities	0	0	0	0	0
Councillors					
Vice-Convenor of [name] Fire Board (Note 2)	0	0	0	0	0
Total	0	0	0	0	0

Note 1 – The amount recharged to [name] Police Board in 2010-11 was £[value] (2009-10 £[value])

Note 2 – The amount recharged to [name] Fire Board in 2010-11 was £[value] (2009-10 £[value])

Remuneration paid to Councillors

The Council paid the following salaries, allowances and expenses to all councillors (including the senior councillors above) during the year.

Type of Remuneration	2010-2011	2009-2010
	£	£
Salaries	0	0
Allowances	0	0
Expenses	0	0
Total	0	0

The annual return of Councillors' salaries and expenses for 2010-2011 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council's website at [web address]. Please follow the links on the Council's website as follows: insert details.

Remuneration of Senior Employees of the Council

Name and Post Title	Salary, fees and allowances	Bonuses	Taxable expenses	Compensation for loss of employment	Benefits other than in cash	Total Remuneration 2010-11	Total Remuneration 2009-10
	£	£	£	£	£	£	£
Karen Knowles: Chief Executive	0	0	0	0	0	0	0
Lee Lewis: Director of Education	0	0	0	0	0	0	0
Mark Murray: Director Community Care and Health	0	0	0	0	0	0	0
Noel Neil: Director of Finance (Section 95 officer)	0	0	0	0	0	0	0
Olivia Orr: Head of Legal and Democratic Services (Monitoring Officer)	0	0	0	0	0	0	0
Peter Parker: Corporate Director Regeneration and Environment (until 30 September 2010) Note 1	0	0	0	0 Plus Annual Compensation of £	0	0	0
Ron Ross: Corporate Director Regeneration and Environment (from 1 October 2010) Note 2	0 (full year equivalent £)	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

The senior employees included in the table include any local authority employee:

- o Who has responsibility for management of the local authority to the extent that the person has power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
- o Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of the Local Government and Housing Act 1989;
- or
- o Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

Note 1. *The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998* make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. Peter Parker has been credited with [x] years additional period of service (the credited period). A person who has been granted a credited period is entitled to receive compensation in the form of a

lump sum and is also entitled to receive annual compensation. Both the lump sum and annual compensation is included within the compensation for loss of employment category.

Note 2. The Corporate Director of Regeneration and Environment was formerly the Council's Corporate Director Regeneration and Resources. This officer assumed additional responsibilities following an organisational restructuring of senior management approved by Council at its meeting of 26 September 2010.

Remuneration - the Council's Subsidiary Bodies

This table sets out the remuneration paid to the Chief Executive (or the most senior manager) of each of the Council's subsidiary bodies. It also includes any director or employee of a subsidiary body where that person received remuneration of £150,000 or more and any Councillor of the council who is remunerated by any subsidiary body.

Name and Post Title	Salary, fees and allowances	Bonuses	Taxable expenses	Compensation for loss of employment	Benefits other than in cash	Total Remuneration 2010-11	Total Remuneration 2009-10
	£	£	£	£	£	£	£
Darren Davies: Chief Executive of ABC LLP	0	0	0	0	0	0	0
Lee Smith: Chief Executive of XYZ Ltd	0	0	0	0	0	0	0
Alison Murray: Chief Executive of C Building Ltd	0	0	0	0	0	0	0
Councillor Gordon Graham, Board of C Building Ltd (Note 1)	0	0	0	0	0	0	0
Councillor Alice Kelly, Board of C Building Ltd (Note 2)	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

Note 1: Councillor Gordon Graham is a Senior Councillor. The remuneration set out in the table above is in addition to the remuneration Councillor Gordon Graham receives as a Senior Councillor which is shown in the table detailing the remuneration of Senior Councillors above.

Note 2: Councillor Alice Kelly is not a Senior Councillor. The remuneration set out in the table above is in addition to the remuneration Councillor Alice Kelly receives as a Councillor. The annual return of Councillors' salaries and expenses for 2010-2011 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council's website at [web address]. Please follow the links on the Council's website as follows: insert details.

Pension Benefits

Senior Councillors

The pension entitlements for Senior Councillors for the year to 31 March 2011 are shown in the table below, together with the contribution made by the Council to each Senior Councillors' pension during the year.

Name and Post Title	In-year pension contributions		Accrued pension benefits			
	For year to 31 March 2011	For year to 31 March 2010		As at 31 March 2011	Difference from 31 March 2010	
	£	£		£000		£000
Alan Andrews: Leader of the Council	0	0	Pension	0		0
Bob Brown: Leader of the Opposition (until 19 January 2011)	0	0	Pension	0		0
			Lump Sum	0		0
Cliff Collins: Leader of the Opposition (from 19 January 2011)	0	0	Pension	0		0
Derek Davies: Chair, General Purposes	0	0	Pension	0		0
Ellie Edwards: Covenor, Audit	0	0	Pension	0		0
			Lump Sum	0		0
Freda Ferguson: Convenor Regeneration	0	0	Pension	0		0
Gordon Graham: Convenor, Education	0	0	Pension	0		0
			Lump Sum	0		0
Hilary Hunter: Chair, Planning	0	0	Pension	0		0
Joe Jackson: Convenor, Safe Sustainable Communities	0	0	Pension	0		0
TOTAL	0	0		0		0

The pension benefits shown relate to the benefits that the individual has accrued as a consequence of their total local government service, including any service with a Council subsidiary body, and not just their current appointment. [Note: may need to be changed to reflect actual position for any councillor].

Senior Employees

The pension entitlements of Senior Employees for the year to 31 March 2011 are shown in the table below, together with the contribution made by the Council to each Senior Employees' pension during the year.

Name and Post Title	In-year pension contributions		Accrued pension benefits		
	For year to 31 March 2011	For year to 31 March 2010		As at 31 March 2011	Difference from March 2010
	£	£		£000	£000
Karen Knowles: Chief Executive	0	0	Pension	0	0
			Lump Sum	0	0
Lee Lewis: Director of Education	0	0	Pension	0	0
			Lump Sum	0	0
Mark Murray: Director Community Care & Health	0	0	Pension	0	0
			Lump Sum	0	0
Noel Neil: Director of Finance	0	0	Pension	0	0
Olivia Orr: Head of Legal and Democratic Services and Monitoring Officer	0	0	Pension	0	0
			Lump Sum	0	0
Peter Parker: Corporate Director Regeneration and Environment (until 30 September 2010)	0	0	Pension	0	0
Ron Ross: Corporate Director Regeneration and Environment (from 1 October 2010)	0	0	Pension	0	0
			Lump Sum	0	0
TOTAL	0	0		0	0

All senior employees shown in the tables above with the exception of Lee Lewis are members of the Local Government Pension Scheme (LGPS). Mr. Lewis is a member of the Scottish Teachers Superannuation Scheme (STSS).

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment. [Note: this note may need to be changed if it does not apply to all persons being reported – i.e. a person changes local authority employer but does not transfer pension benefits].

The Council's Subsidiary Bodies

The pension entitlements of the Chief Executives of each of the Council's subsidiary bodies for the year to 31 March 2011 are shown in the table below, together with the contribution made to each Senior Employees' pension during the year.

Name, Post Title and Body Name	In-year pension contributions		Accrued pension benefits		
	For year to 31 March 2011	For year to 31 March 2010		As at 31 March 2011	Difference from 31 March 2010
	£	£		£000	£000
Darren Davies: Chief Executive of ABC Ltd	0	0	Pension	0	0
			Lump Sum	0	0
Lee Smith: Chief executive of XYZ LLP	0	0	Pension	0	0
			Lump Sum	0	0
Alison Murray: Chief Executive of C Building Ltd	0	0	Pension	0	0
			Lump Sum	0	0
Councillor Alice Kelly, Board C Building Ltd	0	0	Pension	0	0
TOTAL	0	0		0	0