

BALLYMONEY BOROUGH COUNCIL**Table of Contents**

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BALLYMONEY BOROUGH COUNCIL

Minutes of Corporate & Central Services Committee Meeting No 413 held in the Council Chamber, Riada House, on Monday 25th March 2013 at 7.11pm.

IN THE CHAIR: Councillor I Stevenson

PRESENT: **Aldermen**
F Campbell
C Cousley, MBE
B Kennedy

Councillors
J Atkinson
W Blair
A Cavlan
J Finlay
R Halliday
C McLaughlin
E Robinson

IN ATTENDANCE: Director of Central and Leisure Services [Item 1-10]
Head of Corporate and Development Services [Item 11-16]
Committee Clerk

APOLOGIES: Alderman H Connolly
Councillor R McAfee
Councillor P McGuigan

413.1 DECLARATIONS OF INTEREST

There were no Declarations of Interest

413.2 MINUTES OF MEETING NO 412 – 25TH FEBRUARY 2013

It was proposed by Councillor Atkinson, seconded by Alderman Kennedy and **AGREED:**

to recommend that the Minutes of Meeting No 412 – 25th February 2013, as circulated, be approved.

Matters Arising**2.1 Autism NI “Light It Up Blue” Campaign**

Alderman Campbell advised, it was now not possible to light up the Clock Tower in blue, however Council are committed to help to raise awareness, and an alternative Council building will be lit in April.

CENTRAL SERVICES**413.3 NORTHERN IRELAND PUBLIC SERVICE PENSIONS REFORM**

The Director advised the matter was deferred at last month’s committee meeting.

The consultation document produced by the Department of Finance & Personnel on the development of the policy for pension reform and the proposal for an Assembly Public Service Pensions Bill was issued prior to the last committee meeting.

The deadline for receipt of comments is 15th April 2013.

The Director advised that the consultation document was emailed to Council employees inviting them to comment by 5pm, 25th March, no comments were received.

IT WAS AGREED there were no comments.

It was proposed by Councillor Robinson, seconded by Councillor Atkinson and **AGREED:**

to recommend that Council note, with dismay, the adverse change to NI Public Service Pensions.

413.4 TREASURY MANAGEMENT POLICY & STRATEGY 2013/14

The Draft Treasury Management Policy and Strategy for 2013/14 was circulated.

The Director advised that the Strategy Statement sets out the expected treasury management operations of the Council for the financial year 2013/14.

The Prudential Indicators were also circulated for members’ information. The Prudential Indicators were presented to Council and approved at the time of setting the District Rates on 11th February 2013.

The draft Treasury Management Policy and Strategy for 2013/14 **IS RECOMMENDED** for approval.

The Director advised last year was the first year Council had introduced a Treasury Management Policy and that the 2013/14 Policy was largely unchanged. She also drew

attention to the Treasury Management Strategy 2013/14 and in particular to the capital Borrowing, Investment Strategy and Credit Rating Criteria.

In response to a query from Councillor Robinson, the Director confirmed should members require training in respect of Treasury Management, this can be facilitated. Those members who did attend training in December 2011 found it very worthwhile.

Councillor Finlay reiterated his request to source alternative banking services locally. The Director advised that she is still negotiating with the current banking provider in the hope that fee free banking will continue. She advised of the logistic problems associated with lodgements and is looking at the most cost effective way of doing this.

It was proposed by Alderman Campbell, seconded by Councillor Cavlan and **AGREED:**

to recommend that Council adopt the draft Treasury Management Policy and Strategy for 2013/14, attached as Appendix A.

413.5 SCHEME OF ALLOWANCES PAYABLE TO COUNCILLORS 2013/14

The draft Scheme of Allowances Payable to Councillors for the financial year 1st April 2013 to 31st March 2014 was circulated. The Director advised the rates of allowances for the Basic Allowance, Special Responsibility Allowance, Dependant Carers Allowance and Travel & Subsistence Allowances are those that apply in the current year.

She also advised that the Department has no plans at this stage to update the Local Government (Payments to Councillors) Regulations (NI) 2012 and that currently there will be no changes to councillors' allowances.

Committee is requested to consider, revise as appropriate and make a recommendation to Council on the Scheme of Allowances Payable to Councillors for 2013/14.

A discussion ensued on the level of special responsibility allowances payable, it was noted that the Council could pay a maximum of £20,000 in Special Responsibility Allowance.

It was proposed by Councillor Finlay, seconded by Councillor Atkinson and **AGREED:**

to recommend that Council approve the Scheme of Allowances payable to Councillors 2013/14, attached as Appendix B.

*

Head of Corporate and Development Services arrived at the meeting at 7.40pm.

413.6 REVENUE CONTRIBUTION FOR CAPITAL PROJECTS @ 31ST MARCH 2013

Following an analysis of the Capital Account prior to year end the undernoted projects have unfinanced capital expenditure as follows –

Project	Expenditure	Income	Balance
Town Hall	3183657.99	3010314.50	173343.49
Riverside Park	490455.63	450000.00	40455.63
Play Areas	660556.96	613724.00	46832.96
Playing Fields/Pitches	2903230.98	2837389.23	<u>65841.75</u>
			326473.83

Committee is requested to consider making a Revenue Contribution of £326,473.83 in 2012/13.

The Director advised that subsequent to her report being issued she had a meeting with the Auditors, at which the level of the landfill site provision was raised. The auditor had indicated that if there was reasonable evidence that the costs would increase then Council would be required to consider providing for this. In light of this she suggested committee to consider a revenue contribution for the Town Hall amount only.

There was lengthy debate on the level of reserves, unfinanced capital expenditure, tenders coming in over budget in the past, the level of consultants' fees, current landfill provision and the likelihood of any additional cost, current level of borrowing and that of Cluster Councils' and the possible costs and financing of Local Government Reform.

It was proposed by Councillor Finlay, seconded by Councillor Atkinson and **AGREED:**

to recommend that Council write to the Finance Minister and enquire if Council's Reserves are likely to be used to fund RPA.

It was proposed by Councillor Robinson, seconded by Councillor Cavlan and **AGREED:**

to recommend that Council make a Revenue Contribution of £173,343.49 to cover the Town Hall project.

* **Head of Corporate and Development Services left the meeting during consideration of the matter at 413.7.**

413.7 CARRY FORWARD OF ANNUAL LEAVE TO 2013/14

Applications have been received from 8 employees to carry forward unexpended annual leave in excess of the agreed limit to 2013/14.

Details of the applications were circulated.

The applications are supported by the Chief Executive or relevant Director and recommended for approval.

It was proposed by Alderman Kennedy, seconded by Councillor Cavlan and **AGREED:**

to recommend that Council approve the applications from 8 employees to carry forward unexpended annual leave to 2013/14.

413.8 LOCAL GOVERNMENT PENSION SCHEME REGULATIONS – EMPLOYERS DISCRETIONS

The Director advised a revised Policy Statement on Employers Discretions under the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2009 and Local Government Pension Scheme (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007 had been circulated.

The Policy Statement has been revised to include a discretion in respect of redundancy compensation payments. The policy discretion has been agreed by the Corporate Management Team and is recommended for approval.

The Director responded to member queries.

It was proposed by Councillor Finlay, seconded by Councillor Robinson and **AGREED:**

to recommend that Council adopt the Policy Statement on Employers Discretions under the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2009 and Local Government Pension Scheme (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007, attached as Appendix C.

413.9 ACCOUNTS FOR PAYMENT

Treasury advice schedules detailing payments for Period 12, 2012/13 drawn on the Council's Revenue and Capital Bank Accounts were available for members to inspect at 6.30pm on Monday 25th March 2013 in the McKinley Room, Riada House.

The Director of Central and Leisure Service was in attendance and provided information requested and dealt with queries.

***Payments made in Period 12 amount to:
Revenue Account £426,801.31 (excluding payroll)
Capital Account £275,986.60***

413.10 ISSUE OF RATES BOOK 2013/14

The Director issued all members with a full Copy of the Rates Book 2013/14, including the Capital Programme 2012/13 to 2015/16.

* **Director of Central and Leisure Services left the meeting at 9.10pm.**

CORPORATE SERVICES

Head of Corporate and Development Services advised there was an additional item for consideration, to be taken at the end of business.

413.11 STAFF MATTERS

Notice has been received from the Office of the Industrial Tribunals of hearing of case (ref. 2489/12) on 26th April, which may be subject to amendment.

413.12 NATIONAL ASSOCIATION OF COUNCILLORS

Application for renewal of the annual subscription in the amount of £960 has been received.

Committee is invited to consider renewal of membership.

It was proposed by Councillor Cavlan, seconded by Alderman Cousley and **AGREED:**

to recommend that Council renew their National Association of Councillors Annual Subscription in the amount of £960 for 2013/14.

413.13 SOMME ANNUAL PILGRIMAGE

Council agreed, on the recommendation of committee (CRSC411), to nominate an additional member to attend the Somme 2013 Pilgrimage, 28th June-2nd July at a cost of £605 per person, including single room supplement.

Committee is invited to indicate its intentions.

It was proposed by Alderman Kennedy, seconded by Alderman Campbell and **AGREED:**

to recommend that Council nominate Councillor Atkinson to attend the Somme 2013 Pilgrimage, 28th June-2nd July at a cost of £605 per person, including single room supplement.

413.14 LAND AND PROPERTY SERVICES – AGENCY STATUS

Land and Property Services (LPS) will cease to be an Executive Agency from 1st April 2013. LPS will, however, continue to be an integral part of the Department of Finance & Personnel. The administrative change will have no impact on the daily work of LPS.

413.15 LOCAL GOVERNMENT REFORM

DoE Local Government Reform Bulletin, February 2013, is attached. This and other communications on LGR is made available to all council staff.

413.16 CIWM CONFERENCE – REQUEST TO ATTEND

An application has been received from Councillor Robinson to attend the CIWM Wastes Management Conference to be held on 14th and 15th June at The Royal College of Surgeons, London. Fee for the 2-day event is £325.00 (local authority delegate discounted rate). Budget provision is available

It was proposed by Councillor Atkinson, seconded by Alderman Kennedy and **AGREED:**

to recommend that Council authorise Councillor Robinson to attend the CIWM Wastes Management Conference to be held on 14th and 15th June at The Royal College of Surgeons, London at a cost of £325, taken from the Conferences Budget.

This being all the business the meeting closed at 9.16pm.

Appendix A: Treasury Management Policy & Strategy 2013/14

Appendix B: Scheme of Allowances Payable to Councillors 2013/14

Appendix C: Local Government Pension Scheme Regulations –Employers Discretions

Ballymoney Borough Council Treasury Management Policy

Background

Regulation 19 of the Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011 requires the Council, in carrying out its capital finance functions, to have regard to the CIPFA Code of Practice in 'Treasury Management in the Public Services'.

The Local Government Finance Act (Northern Ireland) 2011, section 25(1), also requires a Council to have regard to guidance issued by the Department of the Environment on Local Government Investments.

This Policy and the associated Treasury Management Practices and Treasury Management Strategy for 2013/14 have been set in the context of the aforementioned Guidance and Regulations.

Treasury Management Policy

In setting this policy Ballymoney Borough Council is thereby adopting the key principles of CIPFAs Treasury Management in the Public Sector: Code of Practice as described in section 4 of that code.

Accordingly the Council will create and maintain, as the cornerstones for effective treasury management:

1. a treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities
2. suitable treasury management practices (TMPs), setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.

The Council defines its treasury management activities as:

- The management of its investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
- This Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the Council, and any financial instruments entered into to manage these risks.
- The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management.

The Council will be responsible for the implementation, regular monitoring and approval of its treasury management policies and practices via the Corporate & Central Services Committee. The council delegates the responsibility for the execution and administration of treasury management decisions to *the Director of Central & Leisure Services*. The Council will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year review and an annual report after the close of the financial year.

Treasury Management Practices

CIPFAs Treasury Management Code of Practice recommends that an organisation's treasury management practices (TMPs) include those, from the following list, that are relevant to its treasury management powers and activities: -

TMP1	Risk management
TMP2	Performance measurement
TMP3	Decision-making and analysis
TMP4	Approved instruments, methods and techniques
TMP5	Organisation, clarity and segregation of responsibilities, and dealing arrangements
TMP6	Reporting requirements and management information arrangements
TMP7	Budgeting, accounting and audit arrangements
TMP8	Cash and cash flow management
TMP9	Money laundering
TMP10	Training and qualifications
TMP11	Use of external service providers
TMP12	Corporate governance

TMP1 Risk Management

General statement

The Director of Central & Leisure Services will:

- design, implement and monitor all arrangements for the identification, management and control of treasury management risk;
 - report annually on the adequacy of these arrangements; and
- report, as a matter of urgency, the circumstances of any actual or likely difficulty in achieving the Council's objectives in this respect.

In respect of each of the following risks, the arrangements which seek to ensure compliance with these objectives are set out in the Councils Annual Treasury Management Strategy.

1. Credit and Counterparty Risk Management

This Council regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will

ensure that its counterparty lists and limits reflect a prudent attitude towards organisations with which funds may be deposited. The Council will limit its investment activities to the instruments, methods and techniques listed in its annual Treasury Management Strategy and with the counterparties listed within the same document.

2. Liquidity Risk Management

The Council will ensure it has adequate though not excessive cash resources, borrowing arrangements, overdraft or standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its service objectives.

The Council will only borrow in advance of need where there is a clear business case for doing so and where it is for the purposes of the prudent management of its financial affairs. It will not borrow purely to invest at a profit.

3. Interest Rate Risk Management

The Council will manage its exposure to fluctuations in interest rates with a view to containing its interest costs, or securing its interest revenues.

4. Exchange rate risk management

This is not considered to be a material risk for the Council.

5. Refinancing Risk Management

This has not been identified as a risk for the Council as the Council has no plans to enter into any refinancing arrangements. The penalties in respect of early redemption of loans outweigh the benefits of re-financing the loans at lower interest rates.

6. Legal and Regulatory Risk Management

The Council will ensure that all of its treasury management activities comply with its statutory powers and regulatory requirements. It will demonstrate such compliance, if required to do so, to all parties with whom it deals in such activities. The Council recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as it

is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the organisation.

7. Fraud, Error and Corruption, and Contingency management

The Council will ensure that it has identified the circumstances which may expose it to the risk of loss through fraud, error, corruption or other eventualities in its treasury management dealings. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.

8. Market Risk Management

The Council will seek to ensure that its stated treasury management policies and objectives will not be compromised by adverse market fluctuations in the value of the principal sums it invests, and will accordingly seek to protect itself from the effects of such fluctuations.

TMP2 Performance Measurement

The Council is committed to the pursuit of value for money in its treasury management activities, within the framework set out in its treasury management policy statement.

TMP3 Decision-making and analysis

The Council will maintain full records of its treasury management decisions, and of the processes and practices applied in reaching those decisions.

TMP4 Approved instruments, methods and techniques

The Council will undertake its treasury management activities by employing only those instruments, methods and techniques detailed in its annual Treasury Management Strategy.

TMP5 Organisation, clarity and segregation of responsibilities, and dealing arrangements

The Council considers it essential, for the purposes of the effective control and monitoring of its treasury management activities, for the reduction of the risk of fraud or error, and for the pursuit of optimum performance, that these activities are structured and managed in a fully integrated manner, and that there is at all times a clarity of treasury management responsibilities.

TMP6 Reporting Requirements and Management Information Arrangements

The Council will ensure that regular reports are prepared and considered on the implementation of its treasury management policies; on the effects of decisions taken and transactions executed in pursuit of those policies; on the implications of changes, particularly budgetary, resulting from regulatory, economic, market or other factors affecting its treasury management activities. As a minimum the Council will receive an annual report on the strategy to be pursued in the coming year, a mid-year review, and an annual report after the close of the financial year.

TMP7 Budgeting, Accounting and Audit Arrangements

The Council will account for its treasury management activities, for decisions made and transactions executed, in accordance with appropriate accounting practices and standards, and with statutory and regulatory requirements in force for the time being. The Corporate & Central Services Committee will have responsibility for the scrutiny of treasury management practices.

TMP8 Cash and Cash Flow Management

Unless statutory or regulatory requirements demand otherwise, all monies

in the hands of the council will be under the control of the Director of Central & Leisure Services and will be aggregated for cash flow and investment management purposes. Cash flow projections will be prepared on a regular and timely basis, and the Director of Central & Leisure Services will ensure that these are adequate for liquidity purposes.

TMP9 Money Laundering

The Council is alert to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. Accordingly, it will maintain procedures for verifying and recording the identity of counterparties and reporting suspicions, and will ensure that staff involved in this are properly trained.

TMP10 Training and Qualifications

The Council recognises the importance of ensuring that staff and elected Members, involved in treasury management are fully equipped to undertake the duties and responsibilities allocated to them. It will therefore seek to provide training to enable them to acquire and maintain an appropriate level of expertise, knowledge and skills.

TMP11 Use of External Service Providers

At present the Council does not use any external provider in respect of Treasury Management services, advice, or guidance. If the Council were to seek to employ such service providers, it will ensure it does so for reasons which have been submitted to a full evaluation of the costs and benefits, and Council approval will be sought beforehand.

TMP12 Corporate Governance

The Council is committed to the pursuit of proper corporate governance throughout its businesses and services, and to establishing the principles and practices by which this can be achieved. Accordingly, the treasury

management function and its activities will be undertaken with openness and transparency, honesty, integrity and accountability.

The Council has adopted and has implemented the key principles of CIPFAs Treasury Management Code. This is considered vital to the achievement of proper corporate governance in treasury management, and the Director of Central & Leisure Services will monitor and, if and when necessary, report upon the effectiveness of these arrangements.

TREASURY MANAGEMENT STRATEGY 2013/14

INTRODUCTION

This strategy statement sets out the expected treasury management operations for 2013/14 linked to the Council's Medium Term Financial Plan, Capital Investment Plan, and the Council's Corporate Plan. It is based on CIPFAs Treasury Management Code of Practice and the Prudential Code as well as Guidance from the Department of the Environment. It contains the following key requirements:

- (a) The treasury management strategy.
- (b) The reporting of the prudential indicators.
- (c) The investment strategy.

This strategy provides an approved framework within which the officers undertake the day to day capital and treasury activities.

TREASURY MANAGEMENT STRATEGY

The strategy for 2013/14 in respect of treasury management covers:

- (a) prospects for interest rates;
- (b) capital borrowing;
- (c) debt re-scheduling;
- (d) annual investment strategy;
- (d) treasury management advisers;
- (f) prudential indicators.

PROSPECTS FOR INTEREST RATES

Economists now forecast interest rates will remain unchanged from 0.5% for the next year and it may be as late as autumn 2014 before it rises.

CAPITAL BORROWING

The borrowing requirement comprises the expected movement in the Capital Financing Requirement. The Council's net capital borrowing requirement for 2013/14 is presently estimated at £12.5m but this can vary if the capital programme is amended during the year.

In terms of meeting the external borrowing requirement identified above, one of the most important considerations is the timing, in terms of the potential to save

significant interest costs. It is essential therefore that the considerations of timing of borrowing form a key element of the borrowing strategy.

One of the key borrowing objectives is to achieve certainty around interest costs and there is therefore little appetite to undertake variable rate borrowing. It is unlikely that long term interest rates will fall over the medium term and therefore to reduce the risk of rising interest rates, officers will seek to carry out the external borrowing in the financial year to which the expenditure relates.

It is expected that requirements for long term borrowing will be met from the Government Loans Fund.

DEBT RESCHEDULING

Debt restructuring opportunities will be kept under review. Recent experience has shown that penalties in respect of early redemption of loans outweigh the benefits of re-financing the loans at lower interest rates.

ANNUAL INVESTMENT STRATEGY

The primary purpose of the Annual Investment Strategy is to set out the policies for managing investments giving priority to the security and liquidity of the Council's investments. It also contains the policy on the use of credit ratings and credit ratings agencies, procedures for determining and limiting the use of higher risk investments and the use of external advisors.

The Council's investment priorities are (a) the security of capital and (b) liquidity of its investments. The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.

A counterparty list of institutions with which the Council will invest shall be maintained by reference to the criteria set out below for the different categories of institution and their credit rating. Under the guidance, investments fall into two separate categories, either specified or non-specified investments.

Specified Investments

Specified investments offer high security and high liquidity and satisfy the conditions set out below:

- The investment is denominated in sterling and any payments or repayments in respect of the investment are payable in sterling only.
- The investment is not a long-term investment (has a maturity of less than one year).

- The investment does not involve the acquisition of share capital or loan capital in any body corporate.
- The investment is made with a body or in an investment scheme which has been awarded a high credit rating by a credit rating agency, or with the UK Government, a district council; or a local authority in England or Wales (as defined in section 23 of the 2003 Act) or a similar body in Scotland.

The following categories of investments may be used under the definition of specified investments:

- Short term cash deposits
- Call accounts
- Certificates of Deposit (with maturity dates < 1 year)
- UK Government Gilts
- Treasury Bills

Credit Rating Criteria

The Council will invest with institutions that have a high credit rating assigned by any of the three credit ratings agencies (Fitch, Moodys and Standard & Poors). To be deemed highly rated the institution must satisfy at least the minimum of the following Standard and Poors (or equivalent) criteria:

- Long term credit rating BBB+
- Short term credit rating A-3

The following organisations are those which will be considered for investments in 2013-14:

Banking Institution	Credit Rating
Ulster Bank	BBB+/A-2
Barclays	A+/A-1
Santander	A/A-1
Danske	A-/A-2

Regardless of the credit rating assigned to an institution or whether it is covered by a guarantee, if any doubt over its financial standing exists then that institution is removed immediately from the counterparty lending list.

Investment Limits

The Council will invest surplus cash balances to a maximum of 25% of the total funds available for investment, allocated on the basis of highest interest yield.

Non-Specified Investments

Non-specified investments are those investments which do not, by definition, meet the requirements of a specified investment as set out above. They present a higher risk and therefore this Council does not intend to make any Non-Specified investments in 2013-14

Risk Management of Investment Counterparties

Credit ratings are only the starting point when considering credit risk. Officers will also consider external reliable evidence, such as information in the financial press, to inform decisions on investments.

Liquidity of Investments

Each investment decision is made with regard to cash flow requirements resulting in a range of maturity periods within the investment portfolio. All investments will be short term having a maturity of not more than one year.

Reporting Arrangements

As set out in TMP6, the Council will receive an annual report on the strategy to be pursued in the coming year, a mid-year review, and an annual report after the close of the financial year.

External Advisers

There are currently no plans to use External Advisers during 2013/14. If this should change then Officers will follow the practice set out under TMP11, i.e. they will ensure the reasons have been submitted to a full evaluation of the costs and benefits, and Council approval will be sought before any appointment is made. The Council recognises that responsibility for the decision to invest with a counterparty rests with the Council as the principal undertaking the transaction.

Training

The Council recognises that investments, as well as wider treasury management issues require a high level of specialist knowledge. The Council will review staff training needs in respect of Treasury Management skills.

In addition training will be provided for elected members to enable them to provide effective scrutiny of the strategy and to have the knowledge to make informed decisions.

BALLYMONEY BOROUGH COUNCIL

SCHEME OF ALLOWANCES PAYABLE TO COUNCILLORS

2013 - 2014

Approved by Council -

SCHEME OF ALLOWANCES PAYABLE TO COUNCILLORS

This Scheme is made under the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012. The scheme has been prepared in accordance with the Department of the Environment's Guidance on Councillors' Allowances, issued in March 2012.

1. In this scheme:

- 'approved duty' is defined in Schedule 2, as provided for in the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012;
- 'Department' means the Department of the Environment;
- 'guidance' means the Department of the Environment's Guidance on Councillors' Allowances, issued in March 2012; and
- 'Regulations' means the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012.

2. **Basic Allowance**

2.1 Subject to sub-paragraph 2.3 and paragraph 6 below, for the year ending on 31 March 2014, an annual basic allowance of £9,738 shall be paid to each councillor.

2.2 Not more than one basic allowance is payable to any councillor.

2.3 The payment of basic allowance will be reduced by two thirds for those councillors who are also MLAs, MPs, members of the House of Lords, or MEPs.

3. Special Responsibility Allowance

3.1 For the year ending on 31 March 2014, a special responsibility allowance shall be paid to those councillors who hold the special responsibilities specified in Schedule 1.

3.2 Subject to sub-paragraph 3.4 and paragraph 6 below, the amount of each such allowance shall be the amount specified against that special responsibility in that Schedule.

3.3 Not more than one special responsibility allowance is payable to any councillor.

3.4 The payment of special responsibility allowance will be reduced by two thirds for those councillors who are also MLAs, MPs, members of the House of Lords, or MEPs.

4. Dependants' Carers' Allowance

4.1 Councillors are entitled to claim a dependants' carers' allowance towards reimbursement of actual reasonable costs necessarily incurred in providing care for a dependant while carrying out an approved duty.

4.2 A dependant lives with the claimant and is defined as:

- a child under 16 years old;
- a child 16 years old or more, where there is medical/social work evidence that full-time care is required;

APPENDIX B

- an adult with a recognised physical/mental disability where there is medical/social work evidence that full-time care is required; or
- an elderly relative requiring full-time care.

4.3 A dependants' carers' allowance shall be payable based upon actual receipted costs. Payment will be at the rates given in paragraph 4.4, which are subject to the limits determined by the Department.

4.4 For the year ending on 31 March 2014, the hourly rate of dependants' carers' allowance for standard care shall be £6.19, and for specialised care shall be £12.38. The monthly maximum for standard care paid to individual councillors shall be £161.00, and the monthly maximum for specialised care shall be £322.00. (Hourly rates are subject to change in line with the National Minimum Wage).

5. Travel and Subsistence Allowances

5.1 A councillor or committee member is entitled to claim travel and subsistence allowances where expenditure on travelling or subsistence has been necessarily incurred in connection with an approved duty as specified in Schedule 2.

5.2 The rates of travel allowance for travel by public transport shall not exceed the actual amount paid. Where reasonably available, the cheapest available form of public transport should be used, except in urgent cases.

APPENDIX B

5.3 The rates of travel allowance for travel by private vehicle shall be the amounts shown below, which are within the maxima determined by the Department of the Environment.

TYPE OF VEHICLE	RATE
A pedal cycle	20.0p per mile
A solo motor cycle of cylinder capacity not exceeding 149cc	11.4p per mile
A solo motor cycle of cylinder capacity exceeding 149cc but not exceeding 499cc	16.5p per mile
A solo motor cycle of cylinder capacity exceeding 499cc or a motor cycle with side car	22.0p per mile
A motor car or tri-car of cylinder capacity not exceeding 450cc	22.0p per mile
A motor car or tri-car of cylinder capacity exceeding 450cc but not exceeding 999cc	46.9p per mile 13.7p per mile*
A motor car or tri-car of cylinder capacity exceeding 999cc but not exceeding 1,199cc	52.2p per mile 14.4p per mile*
A motor car or tri-car of cylinder capacity exceeding 1,199cc	65.0p per mile 16.4p per mile*

*National Joint Council for Local Government Services – Casual Users rates after 8,500 miles.

5.4 The additional amount for carrying a passenger for the purposes specified in Schedule 2 shall be 5p per mile.

5.5 The rates of subsistence shall be the amounts shown below, which are within the maxima determined by the Department of the Environment.

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PERIOD/MEAL	RATES	
	British Isles £	London £
An absence involving an overnight stay only , away from the normal place of residence	100.70	122.45
Breakfast allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period before 11 am)	11.50	11.50
Lunch allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period including the period between 12 noon and 2pm)	13.50	13.50
Tea allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period including the period between 3pm and 6pm)	4.70	4.70
Evening meal allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period ending after 7pm)	20.95	20.95
Sub-total for meals	50.65	50.65
Total maximum rate (absence of 24 hours)	151.35	173.10

6. Part-Year Entitlement

6.1 This scheme may be revoked and amended at any time.

6.2 If an amendment to this scheme is made which affects payment of a basic allowance or special responsibility allowance in the year in

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which the amendment is made, then in relation to each of the periods:

- (a) beginning with the year and ending with the day before that day on which the first amendment in that year takes effect; or
- (b) beginning with the day on which an amendment takes effect and ending with the day before that day on which the next amendment takes effect, or (if none) with the year,

the entitlement to such allowance shall reflect the proportion of the year when entitlement existed.

6.3 Where the term of office of a councillor begins or ends other than at the beginning or end of a year, entitlement to a basic allowance shall reflect the proportion of the year when entitlement existed.

6.4 Where a councillor has during part of, but not throughout, a year such special responsibilities as attract entitlement to a special responsibility allowance, that entitlement shall reflect the proportion of the year when entitlement existed.

7. Claims and Payment

7.1 Payments regarding basic allowance and special responsibility allowance shall be made in monthly instalments of one-twelfth of the amount specified in this scheme on the fifth last banking day of each month.

7.2 Claims for dependants' carers' allowance, travelling allowance or subsistence allowance should be made in writing within three months, and should be accompanied by receipts, where appropriate.

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SCHEDULE 1

The following are specified as the special responsibilities in respect of which special responsibility allowances are payable and the amounts of those allowances.

Name of Councillor	Special/Significant Responsibility	Special Responsibility Allowance Rate per annum £
	Mayor Deputy Mayor Chair of Consultation Committee Chair of Development Committee Chair of Leisure & Amenities Committee Chair of Corporate & Central Services Committee Chair of Health & Environmental Services Committee	4,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00
Total		16,000.00

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SCHEDULE 2

In accordance with Regulations, only the following are specified as the duties in respect of which basic allowance, dependants' carers' allowances, and travel and subsistence allowances are available.

1. attendance at a meeting of the council;
2. attendance at a meeting of a committee of the council;
3. attendance at a meeting of a sub-committee of the council;
4. attendance at a meeting of a working group of the council;
5. attendance at a meeting of a joint committee;
6. attendance at a meeting of a sub-committee of a joint committee;
7. attendance at a meeting of a group committee established under the provisions of the Local Government (Employment of Group Building Control Staff) (Northern Ireland) 1994 or the Local Government (Employment of Group Environmental Health Staff) Order (Northern Ireland) 1994; or
8. the doing of anything approved by a council or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the council, or any of its committees or sub-committees, or as the case may be, of the joint committee or any of its sub-committees.

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A site visit is excluded from the list of approved duties and a site visit is defined as a visit made by a councillor in connection with an application for planning permission:

- which has been referred to a council for consultation under Article 15(a) of the Planning (General Development) Order (Northern Ireland) 1993; or
- at the request of the applicant for that planning permission, or the agent of an applicant, or at the request of an objector to that application.

Regarding point 8, specific duties approved by the Council are –

- Conferences, Courses and Seminars
- Civic Functions
- Official & Courtesy Visits
- Meetings with Senior Officers
- Meetings of all outside bodies to which councillors are appointed, as listed hereunder -

Causeway Museum Service

Causeway Coast & Glens District Council Transition Committee

North East Partnership Interred IVA Joint Committee

North East Peace III Joint Committee

North East Peace III Partnership

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North East Rural Development Joint Committee
North East Rural Development Partnership LAG
North West Regional Waste Management Group
Northern Corridor Railways Group
Northern Group Building Control Committee
Northern Group Environmental Health Committee
Acorn The Business Centre
Ballymoney Regeneration Company
Ballymoney Town Centre Management
Causeway Coast & Glens Regional Tourism Partnership
Coleraine Citizens' Advice Bureau
Ballymoney Borough Arts Committee
Ballymoney Borough Fuel Poverty Steering Group
Ballymoney Borough Home Accident Prevention Group
Ballymoney Borough Road Safety Committee
Ballymoney Borough Sports Advisory Committee
Ballymoney District Policing & Community Safety Partnership
Ballybogey Community Association
Balnamore & District Community Association
Carnany Community Association
Castle Community Association
Cloug Mills Community Action Team

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Dervock & District Community Association
Dunloy Development Association
Glebeside Community Association
Killyrammer & Dunaghy Community Association
Stranocum & District Community Association
Killyrammer Community Centre Management Committee
Rasharkin Community Centre Management Committee
Attention Deficit Hyperactivity Disorder Group (ADHD)
Ballymoney Borough Twinning Association
Forum for Local Government & the Arts
Local Government Staff Commission Champion for People with
Disabilities
National Association of Councillors
Northern Ireland Housing Council
Northern Ireland Local Government Association (NILGA)
NILGA Local Government 2012 Committee
Reserve Forces & Cadets Association for NI
The Somme Association Advisory Committee
The William Keown Trust



**Local Government Pension Scheme (Benefits,
Membership and Contributions) Regulations 2009**

**Local Government Pension Scheme (Early Termination
of Employment) (Discretionary Compensation)
Regulations (Northern Ireland 2007**

**Ballymoney Borough Councils Policy Statement on
Employer's Discretions**

January 2011

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Revised March 2013

Ballymoney Borough Councils Policy Statement on Employer's Discretions

1. Introduction

- 1.1 Under Regulation 62 of the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009, the Council is required to publish and keep under review its Policy Statement on certain discretions, which it can exercise under the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2009.
- 1.2 In addition the Council can exercise its discretion to contribute to a shared cost additional voluntary contribution arrangement under Regulation 21(3) of the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009.
- 1.3 In formulating its Policy Statement the Council has ensured that its discretionary powers:
- Are exercised reasonably
 - Will not be used for ulterior motive
 - Will be used with regard to all relevant factors
 - Will be duly recorded when used
- 1.4 The Council also confirms that in applying its Policy Statement its discretions will be applied reasonably, will -not be fettered and will be used as necessary to assist the Council in attracting and retaining staff and to compensate staff who leave.

Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009

2. Regulation 30 – Choice of early payment of pension

- 2.1 The discretions exercised are as follows:-

Benefit	Discretion
To allow employees aged over 55 and less than 60 who request to leave to receive their benefits early	Each request from existing staff members will be judged equally on its own merits and this discretion will only be exercised on compassionate grounds in accordance with paragraph 2.3 or when the cost of funding the early retirement, calculated by the

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Benefit	Discretion
	Government Officers' Superannuation Committee, can be off set by the cost saving of release within a three-year period.
To allow former employees over age 55 and less than 60 with preserved benefits for membership after 31 January 2003 to receive early payment of their benefits.	Early payment of benefits for former employees will only be considered in exceptional circumstances on compassionate grounds in accordance with paragraph 2.3.
To waive the reduction to benefits.	Requests to waive the reduction in benefits will only be considered in exceptional circumstances on compassionate grounds in accordance with paragraph 2.3.

2.2 Each request on compassionate grounds will be considered on its own merits regardless of cost. The conditions for which compassionate grounds will be considered are:

- For the early payment of benefits under regulation 30
- For flexible retirement under regulation 18.
- To grant additional membership under regulation 12 or to award additional pension under regulation 13 for an employee leaving employment other than for reasons of redundancy or in the interests of efficiency of the service.

2.3 The main criteria the Council will consider as exceptional circumstances for compassionate grounds are to allow employees or former employees to care for a sick spouse, civil partner, co-habiting partner, parent, child, sibling or other dependant, or on grounds of severe financial hardship. Before exercising this discretion the Council will require:

- Full details of the exceptional circumstances and any supporting evidence.
- Details of all employments held since leaving the Council's employment and details of pensions deferred or in payment and any other benefits or income payable.
- Medical reports, if appropriate, to support a case of retirement to look after an elderly or infirm spouse, civil partner, co-habiting partner, child, parent, sibling or other dependant.
- Confirmation in severe financial hardship cases that the hardship would not be better assisted by the Department of Social Development and the

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effect the payment of scheme benefits would have on the receipt of any state benefits the member is entitled to.

3. Regulation 12 – To increase total membership of members.

- 3.1 The Council has power to increase Scheme membership for employees who are active scheme members before they leave employment and within 6 months of leaving for members who have left employment on the grounds of efficiency or redundancy. This discretion allows the Council to grant additional membership to new employees as an inducement to attract and retain them if they have specialist skills and experience required by the Council. It also enables the Council to grant additional membership to an employee at any time during active membership or when an employee is leaving employment.
- 3.2 The additional period awarded must not exceed 10 years.
- 3.3 Additional membership cannot be awarded if the member has been paid compensation under the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007 or is retiring on ill health grounds and has been awarded enhanced membership or if additional pension is awarded under Reg 13 (Additional Pension) of the Benefits Regulations.
- 3.4 The discretions exercised are as follows:-

Benefit	Discretion
Award of additional membership to employees who leave the Scheme	Membership up to a maximum of 6 $\frac{2}{3}$ years may be awarded to those leaving the Council's employment on redundancy or in the interests of efficiency in accordance with the Council's policy on Redundancy / Efficiency or on compassionate grounds in accordance with paragraph 2.3.
Award of additional membership to employees joining the Scheme	Membership up to a maximum of 6 $\frac{2}{3}$ years may be awarded in rare and exceptional circumstances when it is deemed absolutely necessary as an inducement to attract and retain a new employee who has specialist skills and experience required by the Council.
Benefit	Discretion
Award of additional membership to employees who are active members of the Scheme	Membership up to a maximum of 6 $\frac{2}{3}$ years will only be awarded in rare and exceptional circumstances when it is

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	deemed absolutely necessary as an inducement to prevent an employee who is an active member, who has exceptional specialist skills and experience required by the Council, from leaving the Council's employment.
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4. Regulation 13 – Power to award additional pension.

- 4.1 The Council has power to award a member an additional pension of not more than £5,000 a year payable from the same date as the Scheme pension is payable. This discretion allows the Council to award additional pension to new employees as an inducement to attract and retain them if they have specialist skills and experience required by the Council. It also enables the Council to grant additional pension to an employee at any time during active membership or when an employee is leaving employment.
- 4.2 Additional pension cannot be awarded in addition to any compensation paid to the member under the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007 or where the member is retiring on ill health grounds and has been awarded enhanced membership or if additional membership is awarded under Reg 12 (Additional Membership) of the Benefits Regulations.
- 4.3 The discretions exercised are as follows:-

Benefit	Discretion
Award of additional pension to employees who leave the Scheme	Additional pension up to a maximum of £5,000 may be awarded to those leaving the Council's employment on redundancy or in the interests of efficiency of the service in accordance with the Council's policy on Redundancy / Efficiency or on compassionate grounds in accordance with paragraph 2.3.
Benefit	Discretion
Award of additional pension to employees joining the Scheme	Additional pension up to a maximum of £5,000 may be awarded in rare and exceptional circumstances when it is deemed absolutely necessary as an inducement to attract and retain a new employee who has specialist skills and experience required by the Council.

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Award of additional pension to employees who are active members of the Scheme	Additional pension up to a maximum of £5,000 will only be awarded in rare and exceptional circumstances when it is deemed absolutely necessary as an inducement to prevent an employee who is an active member, who has exceptional specialist skills and experience required by the Council, from leaving the Council's employment.
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- 4.4 Additional pension on compassionate grounds will be considered in accordance with the compassionate grounds criteria specified in paragraph 2.3.**

5. Regulation 9 – Joining the Scheme for members who have opted out under regulation 10

- 5.1 The discretions exercised are as follows:-

Benefit	Discretion
To allow an employee who has opted – out of the Scheme more than once to re-join the Pension Scheme.	The Council will allow employees who have opted out of the scheme more than once to rejoin.

6. Regulation 18 –Flexible Retirement

- 6.1 The regulations allow members, with their employers' consent, who are aged 55 or over and who reduce their hours or the grade in which they are employed, to elect in writing for the early payment of their benefits without retiring. This is known as "Flexible Retirement".

- 6.2 If benefits are paid before age 65 the benefits are reduced in accordance with guidance issued by the Government Actuary. The Council may choose to waive, in whole or in part, the reductions to the benefits for the early payment. If the Council exercises this option the cost of the early payment will be borne by the Council and not the employee.

- 6.3 The discretions exercised are as follows:-

Benefit	Discretion
To allow early payment to members who are aged 55 or over	The Council will allow early payment of total accrued benefits to employees

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and who reduce their hours or the grade in which they are employed.	meeting the terms of its Flexible Retirement Policy under paragraph 6.4.
To waive, in whole or in part, the reductions to the benefits for early payment to members who are aged 55 or over and who reduce their hours or the grade in which they are employed on Compassionate Grounds	Requests to waive the reduction in benefits will only be considered in exceptional circumstances in accordance with the criteria for compassionate grounds in paragraph 2.3.

6.4 The Terms of the Flexible Retirement Policy are as follows:-

- Requests from staff to be made in writing
- Management will consider the change in hours/post on its own merits taking into account the need to deliver services effectively and efficiently, the financial implications of granting the application and the circumstances of granting each application.
- A post will not be created to facilitate a request;
- The post held by an employee making a flexible retirement request must be a permanent post;
- Requests, for a current or new post, must reflect either a minimum reduction of 1 day per week (pro-rata for part-time posts) or a minimum reduction of one full grade.
- Applicants must intend to remain in the new post for a minimum of 1 year or to age 65 if less.
- Requests to waive, in whole or in part, any reduction in pension benefits will only be considered on compassionate grounds in accordance with the criteria specified in paragraph 2.3;
- Employees cannot agree to pay the employer strain on Fund costs. This is a cost, which must be borne by employers.
- The total cost to Council of service delivery, including other staff costs where relevant, (except potentially in situations where compassionate grounds apply (see paragraph 2.3)) must be no greater than the cost of service delivery pre flexible retirement;
- Employees will only be allowed one flexible retirement but one further request for flexible retirement will be considered on its own merits and based on the need to deliver services effectively and efficiently together with the financial implications of granting the application. A third request for flexible retirement will not be allowed.
- An employee cannot flexibly retire after age 65.

6.5 Benefits can also be taken from the accrued AVC fund on flexible retirement.

6.6 Employees considering applying for flexible retirement will be given an information sheet for signature so that they clearly understand the terms and implications of flexible retirement before making a formal request for

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consideration. There are particular implications for those staff who could benefit from the Transitional Protection following removal of the 85-year rule:-

- The transitional 85-year rule protections for members as set out in Schedule 2 of the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 do extend to the benefits payable under the flexible retirement provisions.
- However, following flexible retirement, the membership in respect of the benefits being drawn will not count in the continuing employment towards the 85-year rule. This will be a major issue for those members wishing to make use of flexible retirement who would have satisfied the 85 year rule before age 65 as the benefits from the continuing employment will be subject to an actuarial reduction if drawn before age 65 whereas, if the member had not taken flexible retirement, none of the benefits (when paid) would have been subject to an actuarial reduction (or, if drawn before the 85 year rule was met, would have been subject to a smaller actuarial reduction i.e. based on the shortfall to the 85 year rule being met, rather than the shortfall to age 65).

7. Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009 - Regulation 21 (3) – Shared Cost AVC Arrangement

7.1 The Council is required to have in place a discretionary policy in respect of its discretion on its policy to contribute to a shared Cost Additional Voluntary contribution arrangement.

7.2 The discretion exercised is as follows:-

Benefit	Discretion
To provide a shared-cost AVC Scheme.	The Council does not propose to establish a shared cost AVC scheme at this time but may review this decision at a later date when reviewing this policy.

8.0 Local Government (Early Termination of Employment (Discretionary Compensation) Regulations (Northern Ireland) 2007

The Council is required to have a policy in place on the following matters in accordance with the above legislation:

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8.1 Redundancy Compensation Payments

Benefit	Discretion
To increase the redundancy payment by calculating the statutory redundancy payment based on the employee's actual pay where this exceeds the statutory week's pay limit	Redundancy pay will be calculated by use of the statutory redundancy scheme and the employee's actual weekly pay. Only employees with two or more years continuous service with the Council or a body listed in the Redundancy Payments (Continuity of Employment) Modification Order will be eligible for redundancy payments.
To award compensation lump sum that must not exceed 104 weeks' pay including any statutory redundancy payment	The Council will make a lump sum compensation payment based on the statutory redundancy payment scheme which will be calculated using i) actual weekly pay and ii) the number of weeks due under the statutory redundancy payment scheme multiplied by 3.46.

8.2 Efficiency of the Service Compensation Payments

Benefit	Discretion
To award lump sum compensation, that must not exceed 104 week's pay	The Council does not intend to exercise this discretion at this point in time.

8.3 Policy Statement - Pension Option

Employees who receive an enhanced compensation payment and who are members of the Local Government Pension Scheme will be given the option, before their termination date, of converting their compensation payment (less the statutory element of the payment) into additional pensionable service within the terms and provisions of the Scheme.

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9.0 **IMPLEMENTATION**

The Council reserves the right, at all times, to deal with cases and requests on their own merit but in normal circumstances will deal with all cases and requests within the terms of this Policy.

The Policy Statement was approved by Ballymoney Borough Council on _____ and will be forwarded to the NI Local Government Officers' Superannuation Committee.

This policy represents the council's "current policy". It should be noted that:

- *The policy takes effect from _____*
- *The policy confers no contractual rights, and*
- *The Council will retain the right to change the policy at any time without prior notice or consultation.*