STATUTORY RULES OF NORTHERN IRELAND

2002 No. 115

LOCAL GOVERNMENT

Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2002

Made - - - -	*20th March 2002*
Coming into operation	*1st May 2002*

The Department of the Environment in exercise of the powers conferred by Articles 9 and 14 of, and Schedule 3 to, the Superannuation (Northern Ireland) Order 1972(**1**) and now vested in it(**2**) and of every other power enabling it in that behalf and after consultation with the Northern Ireland Local Government Association, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the Regulations as appeared to it to be appropriate, hereby makes the following Regulations:

Citation, commencement and retrospection

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2002 and except as provided in paragraphs (2) and (3) shall come into operation on 1st May 2002.

(2) Regulations 3 and 4 shall have effect as from 2nd April 2001.

(3) Regulations 5 and 7 shall have effect as from 1st August 2000.

Amendment of the Local Government Pension Scheme Regulations (Northern Ireland) 2000

2. The Local Government Pension Scheme Regulations (Northern Ireland) 2000(**3**) shall be amended in accordance with regulations 3 to 8.

Agreements to enable employees of non-LGPS employers to be members ("admission agreements")

3. In paragraphs (7)(*d*) and (16) of regulation B6(**4**), for "Schedule A2" insert "Schedule A3"(**5**).

(**1**) S.I. 1972/1073 (N.I. 10); Article 14 was amended by Article 12 of the Pensions (Miscellaneous Provisions) (Northern Ireland) Order 1990 (S.I.1990/1509 (N.I. 13))
(**2**) S.R. & O. (N.I.) 1973 No. 504 Article 7(1); S.I. 1976/424 (N.I. 6)
(**3**) S.R. 2000 No. 177 as amended by S.R. 2001 No. 61, S.R. 2001 No. 63 and S.R. 2001 No. 64
(**4**) As substituted by S.R. 2001 No. 64, regulation 3
(**5**) Schedule A2 was inserted by S.R. 2001 No. 64, regulation 8 and the Schedule

Matters to be included in an admission agreement in certain cases

4. Schedule A2 shall be renumbered as Schedule A3.

Referral of decisions under regulation J2(1) to the county court

5. In regulation J10 for the words "in the county" there shall be substituted the words "in the county court division" and for the words "counties, in one of those counties" there shall be substituted the words "county court divisions, in one of those divisions".

Accounts, audit and annual report

6. For regulation L2 there shall be substituted the following—

"**L2.**—(1) The Committee shall keep accounts of all financial transactions of the fund.

(2) The Secretary of the Committee shall prepare the financial statements for the financial year ended 31st March 2002 and subsequent financial years in accordance with paragraph (3) and shall forward three copies of the financial statements duly signed and dated by him to the Department not later than 30th June after the expiration of the financial year to which the financial statements relate.

(3) The financial statements shall comprise—

(a) a Foreword;

(b) a Statement of the Committee's Responsibilities;

(c) an Accounting Officer's Statement;

(d) Fund Account;

(e) Net Assets Statement; and

shall contain the information specified in Schedule L2.

(4) The financial statements shall give a true and fair view of the Fund Account for the financial year, and the Net Assets Statement as at the end of the financial year.

(5) The financial statements kept by the Committee shall be audited annually by a local government auditor who shall report on the financial statements audited and shall send his report, together with two audited copies of the financial statements duly signed and dated by him, to the Department within 14 days after completion of the audit.

(6) The Department on receipt of the auditor's report and the audited copies of the financial statements shall send a copy of such report and financial statements to the Secretary of the Committee who shall—

(a) lay such copy of such report and financial statements before the next meeting of the Committee; and

(b) forward a copy of such report and financial statements to each employing authority.

(7) The local government auditor may require—

(a) the production before him of all documents and financial records of the Committee which he thinks necessary for the purpose of the audit;

(b) any person holding or accountable for any such documents or financial records to appear before him at the audit or any adjournment thereof; and

(c) any such person to make and sign a declaration as to the correctness of the documents or financial records.

(8) The Committee shall annually at such time as the Department may direct make to it a report of its proceedings during the preceding year, and the Department shall lay a copy of such report before the Assembly.".

Expenses and allowances payable by the Committee

7. In Part III of Schedule L1 for paragraphs 26 to 29 there shall be substituted the following—

"**26.** The Committee may in addition to any payments made under paragraph 24 or 25, pay to a member of the Committee an attendance allowance in connection with service as a member of the Committee, but such allowance shall not exceed the amount of attendance allowance as the Department may from time to time determine under section 36 of the Local Government Act (Northern Ireland) 1972(**6**).

27. A member of the Committee entitled to an attendance allowance under paragraph 26 shall make a claim for such allowance in such form as the Committee may direct to the Secretary of the Committee and shall make a declaration that—

(a) he has not or will not make any claim for allowances from any other body in respect of the approved duty to which the claim refers;

(b) the amounts claimed are strictly in accordance with the provisions of this Part; and

(c) he has necessarily incurred or suffered the loss of earnings or additional expenses claimed for the purpose of enabling him to perform an approved duty.

28. A claim for an attendance allowance shall be submitted to the Committee within 4 months, or such longer period as the Committee may in exceptional circumstances allow, from the date of the approved duty in respect of which the allowance is claimed.

29. In this Part—

"approved duty" means attendance at a meeting of the Committee or of any sub-committee thereof or the doing of anything approved by the Committee for the purpose of, or in connection with, the discharge of the functions of the Committee; and

"attendance allowance" means a payment in respect of any loss of earnings necessarily suffered or any additional expenses (other than expenses on account of travelling or subsistence) necessarily suffered or incurred by a member for the purpose of enabling him to perform any approved duty.".

8. After Schedule L1 there shall be added the following—

"SCHEDULE L2 Regulation L2

Contents of Financial Statements Audited by the Local Government Auditor

1. An account of the financial additions to, withdrawals from and changes in value of the fund of the Scheme during the Scheme year to which the accounts relate.

2.—(1) A statement, as at the end of the Scheme year to which the accounts relate, of the assets at market value, or the Committee's estimate thereof where market value is not readily ascertainable, and liabilities of the Scheme, other than liabilities to pay pensions and benefits after the end of that Scheme year—

(a) giving, in the case of any assets which are stated at an estimate of their market value, the reason why the valuation is an estimate;

(**6**) 1972 c. 9 (N.I.) as amended by the Financial Provisions (Northern Ireland) Order 1978 (S.I. 1978/1041 (N.I. 11)) and by S.R. 1999 No. 449