

## The Highland Council

Audit and Scrutiny Committee - 26 September 2013

Agenda Item	8
Report No	AS/24/13

### The Highland Council Pension Fund - Monitoring of Retirements

#### Report by Director of Finance

##### **SUMMARY**

This Report provides information relating to retirements from The Highland Council Pension Fund for the year ended 31 March 2013.

## **1. Background**

1.1 In December 1997 the Accounts Commission for Scotland published "*Bye now pay later*", a report on Councils' management of early retirement from the Local Government Pension Scheme. As a result of this report the Finance Committee agreed on 26 August 1998 that the following information should be monitored and presented annually:

- Number and types of retirements
- The total liability to the pension fund and revenue account in respect of these
- Comparison of the actual incidence of ill-health retirement against the numbers assumed at the last valuation of the fund
- Breakdown of these details between services and all bodies participating in The Highland Council Pension Fund.

In June 2003 Audit Scotland published a further report "*Bye now, pay later: a follow up review of the management of early retirement*". This report recommended that details of expected savings on early retirements be included in the annual reports, and indicated that these reports should be presented to the local authority's Audit Committee, or equivalent.

## **2. Analysis of Early Retirements**

2.1 The Appendix to this report provides details of the following:

- Summary of retirements
- Highland Council retirements
- Non Highland Council retirements
- Comparisons with previous years (reflecting changes since 1996/97).

2.2 The total number of retirements for the whole fund decreased between 2011/12 & 2012/13 by 134 (from 410 to 276). There was a decrease of 62 in normal retirements (from 218 to 156), ill-health retirements of 16 (from 40 to 24) and a

reduction in both efficiency retirements from 2 in 2011/12 to 1 in 2012/13 and notably, redundancy retirements reduced by 75 from 134 in 2011/12 to 59 in 2012/13 as Scheme employers conclude their current round of workforce management programmes.

- 2.3 The number of approved flexible retirements has steadily increased from 7 in 2010/11 to 16 in 2011/12 and now 36 in 2012/13 as this method of retirement increases in popularity.

**3. RECOMMENDATION**

Members are asked to consider the report.

Designation: Director of Finance

Date: 17 September 2013

Author: Charlie MacCallum, Payroll and Pensions Manager

Background Papers: Appendix (Tables 1 to 4)

## Retirements for Period 1 April 2012 to 31 March 2013

Table 1

Table 1 - Summary of Retirements

Employer	Type of retirement	Number	Capitalised cost to revenue account £	Capitalised cost to pension fund £	Total Capitalised Cost £	Saving £	Net Cost £
THE HIGHLAND COUNCIL	Normal	102	0.00	0.00	0.00	0.00	0.00
	Ill-health	15	0.00	440,633.98	440,633.98	0.00	440,633.98
	Flexible	24	0.00	12,102.54	12,102.54	0.00	2,949.50
	Redundancy	25	723,827.41	475,554.63	1,199,382.04	4,578,257.56	3,378,875.52
	Efficiency	1	49,305.79	67,796.15	117,101.94	0.00	117,101.94
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>167</b>	<b>773,133.20</b>	<b>996,087.30</b>	<b>1,769,220.50</b>	<b>4,578,257.56</b>	<b>2,818,190.10</b>
OTHER EMPLOYERS	Normal	54	0.00	0.00	0.00	0.00	0.00
	Ill-health	9	0.00	322,929.07	322,929.07	0.00	322,929.07
	Flexible	12	0.00	103,402.26	103,402.26	0.00	103,402.26
	Redundancy	34	1,467,063.72	844,429.85	2,311,493.57	7,329,521.77	5,018,028.20
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>109</b>	<b>1,467,063.72</b>	<b>1,270,761.18</b>	<b>2,737,824.90</b>	<b>7,329,521.77</b>	<b>4,591,696.87</b>
TOTALS FOR ALL EMPLOYERS	Normal	156	0.00	0.00	0.00	0.00	0.00
	Ill-health	24	0.00	763,563.05	763,563.05	0.00	763,563.05
	Flexible	36	0.00	115,504.80	115,504.80	0.00	106,351.76
	Redundancy	59	2,190,891.13	1,319,984.48	3,510,875.61	11,907,779.33	8,396,903.72
	Efficiency	1	49,305.79	67,796.15	117,101.94	0.00	117,101.94
<b>GRAND TOTALS</b>	<b>ALL TYPES</b>	<b>276</b>	<b>2,240,196.92</b>	<b>2,266,848.48</b>	<b>4,507,045.40</b>	<b>11,907,779.33</b>	<b>7,409,886.97</b>

**NOTES:**

- 1) Only retirements in respect of members of the Local Government Pension Scheme are included.
- 2) The capitalised costs have been calculated using a nationally agreed actuarial method. These are the capitalised values of the costs resultant from the early retirements based on the period to the scheme members eligible retirement date.
- 3) The total capitalised cost is the total of the costs to the revenue account and the pension fund.
- 4) For redundancy, efficiency & flexible retirements, although there may be a capitalised cost to the pension fund quoted, this cost is recharged to the revenue account of the employer/employing service by lump sum or in instalments.

**Table 2 - Details of HC Retirements:**

<b>Service</b>	<b>Type of retirement</b>	<b>Number</b>	<b>Capitalised cost to revenue account £</b>	<b>Capitalised cost to pension fund £</b>	<b>Total Capitalised Cost £</b>	<b>Saving £</b>	<b>Net Cost £</b>
<b>Chief Executive's</b>	Normal	6	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	1	0.00	79,303.49	79,303.49	0.00	<b>79,303.49</b>
	Flexible	1	0.00	9,153.04	9,153.04	0.00	<b>0.00</b>
	Redundancy	1	30,408.18	6,184.88	36,593.06	157,405.25	<b>-120,812.19</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>EC&amp;S</b>	Normal	39	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	7	0.00	225,364.68	225,364.68	0.00	<b>225,364.68</b>
	Flexible	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	17	218,462.66	222,996.64	441,459.30	2,028,111.13	<b>-1,586,651.83</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Finance</b>	Normal	4	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	1	0.00	28,460.41	28,460.41	0.00	<b>28,460.41</b>
	Flexible	10	0.00	2,949.50	2,949.50	0.00	<b>2,949.50</b>
	Redundancy	1	74,766.97	38,401.45	113,168.42	341,286.04	<b>-228,117.62</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Planning &amp; Development</b>	Normal	2	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	1	54,282.55	72,118.36	126,400.91	366,702.34	<b>-240,301.43</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Housing &amp; Property</b>	Normal	8	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	1	0.00	21,314.66	21,314.66	0.00	<b>21,314.66</b>
	Flexible	6	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	1	49,305.79	67,796.15	117,101.94	0.00	<b>117,101.94</b>
<b>Health &amp; Social Care</b>	Normal	15	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	3	0.00	82,154.39	82,154.39	0.00	<b>82,154.39</b>
	Flexible	6	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	4	307,964.32	72,168.02	380,132.34	1,311,337.68	<b>-931,205.34</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>TECs</b>	Normal	28	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	2	0.00	4,036.35	4,036.35	0.00	<b>4,036.35</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	1	37,942.73	63,685.28	101,628.01	373,415.12	<b>-271,787.11</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>TOTALS FOR ALL SERVICES</b>	<b>Normal</b>	<b>102</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Ill-health</b>	<b>15</b>	<b>0.00</b>	<b>440,633.98</b>	<b>440,633.98</b>	<b>0.00</b>	<b>440,633.98</b>
	<b>Flexible</b>	<b>24</b>	<b>0.00</b>	<b>12,102.54</b>	<b>12,102.54</b>	<b>0.00</b>	<b>2,949.50</b>
	<b>Redundancy</b>	<b>25</b>	<b>723,827.41</b>	<b>475,554.63</b>	<b>1,199,382.04</b>	<b>4,578,257.56</b>	<b>-3,378,875.52</b>
	<b>Efficiency</b>	<b>1</b>	<b>49,305.79</b>	<b>67,796.15</b>	<b>117,101.94</b>	<b>0.00</b>	<b>117,101.94</b>
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>167</b>	<b>773,133.20</b>	<b>996,087.30</b>	<b>1,769,220.50</b>	<b>4,578,257.56</b>	<b>-2,818,190.10</b>

**Table 3 – Details of Other Employers’ Retirements:**

<b>Employer</b>	<b>Type of retirement</b>	<b>Number</b>	<b>Capitalised cost to employer revenue budget £</b>	<b>Capitalised cost to the pension fund £</b>	<b>Total Capitalised Cost £</b>	<b>Saving £</b>	<b>Net Cost £</b>
<b>Comhairle nan Eilean Siar</b>	Normal	17	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	5	0.00	118,063.74	118,063.74	0.00	<b>118,063.74</b>
	Flexible	4	0.00	103,402.26	103,402.26	0.00	<b>103,402.26</b>
	Redundancy	7	30,950.40	71,688.94	102,639.34	761,003.84	<b>-658,364.50</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Northern Joint Police Board</b>	Normal	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	16	941,447.32	427,327.43	1,368,774.75	3,764,584.64	<b>2,395,809.89</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Highland &amp; Islands Fire Board</b>	Normal	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	3	140,541.33	113,480.88	254,022.21	748,667.95	<b>-494,645.74</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Eden Court</b>	Normal	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Inverness College</b>	Normal	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	2	17,002.56	13,007.52	30,010.08	191,323.27	<b>-161,313.19</b>

	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>North Highland College</b>	Normal	2	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	2	0.00	54,781.02	54,781.02	0.00	0.00	<b>54,781.02</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Lews Castle College</b>	Normal	2	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>UHI</b>	Normal	1	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>HOST</b>	Normal	1	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Highlands &amp; Islands Structural Funds Partnership</b>	Normal	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	4	299,686.25	83,308.31	382,994.56	1,105,355.58	<b>-722,361.02</b>	
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>HITRANS</b>	Normal	1	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>

<b>Scottish Police Services Authority (SPSA)</b>	Normal	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	1	21,362.88	123,823.34	145,186.22	656,338.44	<b>-511,152.22</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Skills Development Scotland (former Careers Scotland)</b>	Normal	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Fujitsu</b>	Normal	1	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>Highlife Highland</b>	Normal	6	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Flexible	2	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	1	16,072.98	11,793.43	27,866.41	102,248.05	<b>-74,381.64</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>NHS Highland</b>	Normal	19	0.00	0.00	0.00	0.00	<b>0.00</b>
	Ill-health	2	0.00	150,084.31	150,084.31	0.00	<b>150,084.31</b>
	Flexible	5	0.00	0.00	0.00	0.00	<b>0.00</b>
	Redundancy	0	0.00	0.00	0.00	0.00	<b>0.00</b>
	Efficiency	0	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>TOTALS FOR OTHER EMPLOYERS</b>	<b>Normal</b>	<b>54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Ill-health</b>	<b>9</b>	<b>0.00</b>	<b>322,929.07</b>	<b>322,929.07</b>	<b>0.00</b>	<b>322,929.07</b>
	<b>Flexible</b>	<b>12</b>	<b>0.00</b>	<b>103,402.26</b>	<b>103,402.26</b>	<b>0.00</b>	<b>103,402.26</b>
	<b>Redundancy</b>	<b>34</b>	<b>1,467,063.72</b>	<b>844,429.85</b>	<b>2,311,493.57</b>	<b>7,329,521.77</b>	<b>5,018,028.20</b>



	Efficiency	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>109</b>	<b>1,467,063.72</b>	<b>1,270,761.18</b>	<b>2,737,824.90</b>	<b>7,329,521.77</b>	<b>4,591,696.87</b>

**NOTES:**

1) All costs on the pension fund as a result of redundancy, efficiency or flexible retirement are recharged either as a lump sum or in annual instalments (of up to 5 years max).

2) There have been no retirements from the following employers:

Cromarty Firth Port Authority	Inverness Harbour Trust
Torvean Golf Club	Stornoway Port Authority
Joint Valuation Board	Highland Blindcraft
Bord Na Gaidhlig	Sight Action
Western Isles Tourist Board	Highland Opportunity
Hebridean Housing Partnership	Vacman
Inverness Leisure	An Comunn
Morrison FM	Gaidhealach
Forth & Oban	HIE (former LECS)
	RS Occupational Health

**Table 4 - Comparison With Previous Years:**

Employer	Type of retirement	2012/13 No	%of Retirals	2011/12 No	%of Retirals	2010/11 No	%of Retirals	2009/10 No	%of Retirals	2008/9 No	%of Retirals	2007/08 No	%of Retirals	2006/0 7 No	%of Retirals	2005/06 No	%of Retirals	2004/05 No	%of Retirals
THE	Normal	102	61.08%	170	61.60%	142	70.65%	120	69.77%	126	75.90%	112	63.64%	93	69.93%	84	65.12%	84	65.12%
HIGHLAND	Ill-health	15	8.98%	32	11.59%	34	16.91%	30	17.44%	35	21.09%	27	15.34%	33	24.81%	36	27.90%	42	32.56%
COUNCIL	Flexible	24	14.37%	13	4.71%	6	2.98%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	25	14.97%	61	22.10%	18	8.96%	20	11.63%	5	3.01%	34	19.32%	5	3.76%	8	6.20%	3	2.32%
	Efficiency	1	0.60%	0	0.00%	1	0.50%	2	1.16%	0	0.00%	3	1.70%	2	1.50%	1	0.78%	0	0.00%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>167</b>	<b>100%</b>	<b>276</b>	<b>100%</b>	<b>201</b>	<b>100%</b>	<b>172</b>	<b>100%</b>	<b>166</b>	<b>100%</b>	<b>176</b>	<b>100%</b>	<b>133</b>	<b>100%</b>	<b>129</b>	<b>100%</b>	<b>129</b>	<b>100%</b>
OTHER	Normal	54	49.54%	48	35.82%	36	27.27%	48	57.14%	36	48.65%	23	50.00%	16	48.49%	17	30.91%	22	66.67%
EMPLOYERS	Ill-health	9	8.26%	8	5.97%	8	6.06%	2	2.38%	13	17.57%	15	32.61%	14	42.42%	14	25.45%	9	27.27%
	Flexible	12	11.01%	3	2.24%	1	0.76%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	34	31.19%	73	54.48%	85	64.39%	33	39.29%	24	32.43%	7	15.22%	2	6.06%	22	40.00%	0	0.00%
	Efficiency	0	0.00%	2	1.49%	2	1.52%	1	1.19%	1	1.35%	1	2.17%	1	3.03%	2	3.64%	2	6.06%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>109</b>	<b>100%</b>	<b>134</b>	<b>100%</b>	<b>132</b>	<b>100%</b>	<b>84</b>	<b>100%</b>	<b>74</b>	<b>100%</b>	<b>46</b>	<b>100%</b>	<b>33</b>	<b>100%</b>	<b>55</b>	<b>100%</b>	<b>33</b>	<b>100%</b>
TOTALS FOR	Normal	156	56.52%	218	53.17%	178	53.46%	168	65.63%	162	67.50%	135	60.81%	109	65.66%	101	54.89%	106	65.43%
ALL	Ill-health	24	8.70%	40	9.76%	42	12.61%	32	12.50%	48	20.00%	42	18.92%	47	28.31%	50	27.17%	51	31.48%
EMPLOYERS	Flexible	36	13.04%	16	3.90%	7	2.10%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	59	21.38%	134	32.68%	103	30.93%	53	20.70%	29	12.08%	41	18.47%	7	4.22%	30	16.30%	3	1.86%
	Efficiency	1	0.36%	2	0.49%	3	0.90%	3	1.17%	1	0.42%	4	1.80%	3	1.81%	3	1.64%	2	1.23%
<b>GRAND TOTALS</b>	<b>ALL TYPES</b>	<b>276</b>	<b>100%</b>	<b>410</b>	<b>100%</b>	<b>333</b>	<b>100%</b>	<b>256</b>	<b>100%</b>	<b>240</b>	<b>100%</b>	<b>222</b>	<b>100%</b>	<b>166</b>	<b>100%</b>	<b>184</b>	<b>100%</b>	<b>162</b>	<b>100%</b>

Employer	Type of retirement	2003/04 No	%of Retirals	2002/3 No	%of Retirals	2001/2 No	%of Retirals	2000/1 No	%of Retirals	1999/0 0 No	%of Retirals	1998/9 No	%of Retirals	1997/8 No	%of Retirals	1996/7 No	%of Retirals
THE	Normal	74	64.91%	75	60.98%	85	42.29%	83	61.48%	46	36.80%	67	50.76%	60	37.27%	54	33.96%
HIGHLAND	Ill-health	27	23.68%	27	21.95%	60	29.85%	48	35.56%	61	48.80%	46	34.85%	56	34.78%	48	30.19%
COUNCIL	Flexible	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	13	11.41%	20	16.26%	55	27.36%	3	2.22%	16	12.80%	17	12.88%	40	24.84%	52	32.70%
	Efficiency	0	0.00%	1	0.81%	1	1.00%	1	1.00%	2	1.00%	2	1.00%	5	3.11%	5	3.14%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>114</b>	<b>100%</b>	<b>123</b>	<b>100%</b>	<b>201</b>	<b>100%</b>	<b>135</b>	<b>100%</b>	<b>125</b>	<b>100%</b>	<b>132</b>	<b>100%</b>	<b>161</b>	<b>100%</b>	<b>159</b>	<b>100%</b>
OTHER	Normal	21	53.85%	21	52.50%	12	29.27%	19	46.34%	15	44.12%	9	23.08%	18	37.50%	17	26.56%
EMPLOYERS	Ill-health	13	33.33%	15	37.50%	14	34.15%	15	36.59%	14	41.18%	17	43.59%	13	27.08%	12	18.75%
	Flexible	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	3	7.70%	4	10.00%	14	34.15%	6	14.63%	3	8.82%	12	30.77%	14	29.17%	29	45.31%
	Efficiency	2	5.12%	0	0.00%	1	2.44%	1	2.44%	2	5.88%	1	2.56%	3	6.25%	6	9.38%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>39</b>	<b>100%</b>	<b>40</b>	<b>100%</b>	<b>41</b>	<b>100%</b>	<b>41</b>	<b>100%</b>	<b>34</b>	<b>100%</b>	<b>39</b>	<b>100%</b>	<b>48</b>	<b>100%</b>	<b>64</b>	<b>100%</b>
TOTALS FOR	Normal	95	62.09%	96	58.90%	97	40.08%	102	57.95%	61	38.36%	76	44.44%	78	37.32%	71	31.84%
ALL	Ill-health	40	26.14%	42	25.77%	74	30.58%	63	35.80%	75	47.17%	63	36.84%	69	33.01%	60	26.91%
EMPLOYERS	Flexible	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	16	10.46%	24	14.72%	69	28.51%	9	5.11%	19	11.95%	29	16.96%	54	25.84%	81	36.32%
	Efficiency	2	1.31%	1	0.61%	2	0.83%	2	1.14%	4	2.52%	3	1.75%	8	3.83%	11	4.93%
<b>GRAND TOTALS</b>	<b>ALL TYPES</b>	<b>153</b>	<b>100%</b>	<b>163</b>	<b>100%</b>	<b>242</b>	<b>100%</b>	<b>176</b>	<b>100%</b>	<b>159</b>	<b>100%</b>	<b>171</b>	<b>100%</b>	<b>209</b>	<b>100%</b>	<b>223</b>	<b>100%</b>