The Highland Council

Pensions Committee – 22 September 2016

Agenda 11 Item PC/13/16 No

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 2016.

1. Background

- 1.1 Following recommendations from reports issued by the Accounts Commission and Audit Scotland 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
 - Breakdown of these details between services and all bodies participating in The Highland Council Pension Fund.
- 1.2 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 appropriate Committee.

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
- 2.2 The significant variance from the 2014/15 year is the increase in redundancies a as result of the Voluntary Severance initiative undertaken by Highland Council in January 2016.

Recommendation

Members are asked to consider the report.

Designation:	Director	of Finance				
Date:	9 Septer	nber 2016				
Background Papers:	Appendix	(Tables 1 to 4)			
Author:	Charlie	MacCallum,	Payroll	and	Pensions	Manager

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	Normal	100	0.00	0.00	0.00	0.00	0.00
COUNCIL	III-health	17	0.00	1,245,883.15	1,245,883.15	0.00	1,245,883.15
	Flexible	50	0.00	42,136.59	42,136.59	0.00	42,136.59
	Redundancy	117	2,918,101.59	2,782,647.42	5,700,749.01	22,832,636.18	-17,131,887.17
	Efficiency	1	29,813.31	33,291.33	63,104.64	0.00	63,104.64
TOTAL	ALL TYPES	285	2,947,914.90	4,103,958.49	7,051,873.39	22,832,636.18	-15,780,762.79
OTHER EMPLOYERS	Normal	69	0.00	0.00	0.00	0.00	0.00
	III-health	11	0.00	1,010,333.43	1,010,333.43	0.00	1,010,333.43
	Flexible	23	0.00	4,249.85	4,249.85	0.00	4,249.85
	Redundancy	14	298,647.45	269,547.96	568,195.41	2,699,975.78	-2,131,780.37
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
TOTAL	ALL TYPES	117	298,647.45	1,284,131.24	1,582,778.69	2,699,975.78	-1,117,197.09
TOTALS FOR ALL	Normal	169	0.00	0.00	0.00	0.00	0.00
EMPLOYERS	III-health	28	0.00	2,256,216.58	2,256,216.58	0.00	2,256,216.58
	Flexible	73	0.00	46,386.44	46,386.44	0.00	46,386.44
	Redundancy	131	3,216,749.04	3,052,195.38	6,268,944.42	25,532,611.96	-19,263,667.54
	Efficiency	1	29,813.31	33,291.33	63,104.64	0.00	63,104.64
GRAND TOTALS	ALL TYPES	402	3,246,562.35	5,388.089.73	8,634,652.08	25,532,611.96	-16,897,959.88

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

			Capitalised cost to				
			revenue	Capitalised cost			
	Type of	Numbe	account	to pension fund	Total Capitalised		
Service	retirement	r	£	£	Cost £	Saving £	Net Cost £
Development &	Normal	9	0.00	0.00	0.00	0.00	0.00
Infrastructure	III-health	1	0.00	251,645.70	251,645.70	0.00	251,645.70
	Flexible	8	0.00	8,482.63	8,482.63	0.00	8,482.63
	Redundancy	24	796,773.40	644,536.38	1,441,309.78	5,085,266.62	-3,643,956.84
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Community Services	Normal	13	0.00	0.00	0.00	0.00	0.00
	III-health	5	0.00	410,309.74	410,309.74	0.00	410,309.74
	Flexible	11	0.00	0.00	0.00	0.00	0.00
	Redundancy	24	788,867.94	964,165.48	1,753,033.42	7,602,716.52	-5,849,683.10
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Finance	Normal	8	0.00	0.00	0.00	0.00	0.00
	III-health	3	0.00	62,509.77	62,509.77	0.00	62,509.77
	Flexible	6	0.00	2,026.73	2,026.73	0.00	2,026.73
	Redundancy	13	297,483.41	126,970.44	424,453.85	1,707,243.03	-1,282,789.18
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Care & Learning	Normal	67	0.00	0.00	0.00	0.00	0.00
	III-health	8	0.00	521,417.94	521,417.94	0.00	521,417.94
	Flexible	24	0.00	31,627.23	31,627.23	0.00	31,627.23
	Redundancy	33	512,611.42	360,560.77	873,172.19	3,531,998.32	-2,658,826.13
	Efficiency	1	29,813.31	33,291.33	63,104.64	0.00	63,104.64
Corporate							
Development	Normal	3	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Redundancy	23	522,365.42	686,414.35	1,208,779.77	4,905,411.69	-3,696,631.92
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
TOTALS	Normal	100	0.00	0.00	0.00	0.00	0.00
FOR ALL SERVICES	III-health	17	0.00	1,245,883.15	1,245,883.15	0.00	1,245,883.15
	Flexible	50	0.00	42,136.59	42,136.59	0.00	42,136.59
	Redundancy	117	2,918,101.59	2,782,647.42	5,700,749.01	22,832,636.18	-17,131,887.17
TOTAL	Efficiency	1	29,813.31	33,291.33	63,104.64	0.00	63,104.64
TOTAL	ALL TYPES	285	2,947,914.90	4,103,958.49	7,051,873.39	22,832,636.18	-15,780,762.79

Table 3 – Details of Other Employers' Retirements:

Employer	Type of retirement	Number	Capitalised cost to employer revenue budget £	Capitalised cost to the pension fund £	Total Capitalised Cost £	Saving £	Net Cost £
Employer Comhairle nan Eilean Siar	Type of retirement Normal	Number 22	£ 0.00	£ 0.00	£ 0.00	£ 0.00	£ 0.0
Commanie nam Ellean Siar	III-health	1	0.00	29,305.75	29,305.75	0.00	29,305.7
	Flexible	9	0.00	4,249.85	4,249.85	0.00	4,249.8
	Redundancy	9	160,372.44	182,212.07	342,584.51	1,689,483.88	-1,346,899.3
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Joint Valuation Board	Normal	1	0.00	0.00	0.00	0.00	0.00
	III-health Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Inverness College	Normal	2	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Lews Castle College	Normal	1	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
UHI	Normal	1	0.00	0.00	0.00	0.00	0.00
UNI	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	1	29,305.00	73,048.22	102,353.22	778,844.45	-676,491.23
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Hebridean Housing Partnership	Normal	1	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible (Early Consent)	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
Morrison FM	Efficiency Normal	0	0.00	0.00	0.00	0.00	0.00
Morrison FM	III-health	0	0.00	0.00 24,259.39	24,259.39	0.00	0.00 24,259.39
	Flexible	0	0.00	24,259.39	0.00	0.00	24,259.5
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
SPSA	Normal	1	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
SDS	Normal	0	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	2	0.00	0.00	0.00	0.00	0.00
	Redundancy Efficiency	0	0.00	0.00	0.00	0.00	0.00
Evitov	Normal	2	0.00	0.00	0.00	0.00	
Fujitsu	III-health	2	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Highlife Highland	Normal	8	0.00	0.00	0.00	0.00	0.00
	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Redundancy	2	16,474.80	3,539.37	20,014.17	23,194.08	-3,179.91
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Forth & Oban	Normal	1	0.00	0.00	0.00	0.00	0.00
	III-health Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	1 0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
NHS Highland	Normal	24	0.00	0.00	0.00	0.00	0.00
	III-health	9	0.00	956,768.29	956,768.29	0.00	956,768.29
	Flexible	7	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
Scottish Police Authority	Normal	5	0.00	0.00	0.00	0.00	0.00
(former Northern Joint Police Board)	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Redundancy Efficiency	0	0.00	0.00	0.00	0.00	0.00
Scottish Fire & Rescue Service	Normal	0	0.00	0.00	0.00	0.00	0.00
Scottish i në a Këscuë Sërvicë	nonnai	0	0.00	0.00	0.00	0.00	0.00
(former Highland & Islands Fire Board)	III-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.0
	Redundancy	2	92,495.21	10,748.30	103,243.51	208,453.37	-105,209.8
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
TOTALS FOR OTHER	Normal	69	0.00	0.00	0.00	0.00	0.0
EMPLOYERS	III-health	11	0.00	1,010,333.43	1,010,333.43	0.00	1,010,333.4
	Flexible	23	6 0.00	4,249.85	4,249.85	0.00	4,249.8
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	Redundancy Efficiency	14 0	298,647.45 0.00	269,547.96 0.00	568,195.41 0.00	2,699,975.78 0.00	-2,131,780.3

	Type of	2015/16	%of	2014/15	% of	2013/14	%of	2012/13	%of	2011/12	%of	2010/11	% of	2009/10	%of	2008/9	% of	2007/08	%of
Employer	retirement	No	Retirals	No	Retirals	No	Retirals	No	Retirals	No	Retirals	No	Retirals	No	Retirals	No	Retirals	No	Retirals
THE	Normal	100	35.10%	110	65.87%	99	69.23%	102	61.08%	170	61.60%	142	70.65%	120	69.77%	126	75.90%	112	63.64%
HIGHLAND	III-health	17	5.96%	14	8.38%	8	5.59%	15	8.98%	32	11.59%	34	16.91%	30	17.44%	35	21.09%	27	15.34%
COUNCIL	Flexible	50	17.54%	33	19.76%	30	20.98%	24	14.37%	13	4.71%	6	2.98%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	117	41.05%	9	5.39%	5	3.50%	25	14.97%	61	22.10%	18	8.96%	20	11.63%	5	3.01%	34	19.32%
	Efficiency	1	0.35%	1	0.60%	1	0.70%	1	0.60%	0	0.00%	1	0.50%	2	1.16%	0	0.00%	3	1.70%
TOTAL	ALL TYPES	285	100%	167	100%	143	100%	167	100%	276	100%	201	100%	172	100%	166	100%	176	100%
OTHER	Normal	69	58.97%	98	68.06%	70	61.40%	54	49.54%	48	35.82%	36	27.27%	48	57.14%	36	48.65%	23	50.00%
EMPLOYERS	III-health	11	9.40%	11	7.64%	15	13.16%	9	8.26%	8	5.97%	8	6.06%	2	2.38%	13	17.57%	15	32.61%
	Flexible	23	19.66%	16	11.11%	12	10.53%	12	11.01%	3	2.24%	1	0.76%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	14	11.97%	17	11.80%	15	13.16%	34	31.19%	73	54.48%	85	64.39%	33	39.29%	24	32.43%	7	15.22%
	Efficiency	0	0.00%	2	1.39%	2	1.75%	0	0.00%	2	1.49%	2	1.52%	1	1.19%	1	1.35%	1	2.17%
TOTAL	ALL TYPES	117	100%	144	100%	114	100%	109	100%	134	100%	132	100%	84	100%	74	100%	46	100%
TOTALS FOR	Normal	169	42.04%	208	66.88%	169	65.76%	156	56.52%	218	53.17%	178	53.46%	168	65.63%	162	67.50%	135	60.81%
ALL	III-health	28	6.96%	25	8.04%	23	8.95%	24	8.70%	40	9.76%	42	12.61%	32	12.50%	48	20.00%	42	18.92%
EMPLOYERS	Flexible	73	18.16%	49	15.76%	42	16.34%	36	13.04%	16	3.90%	7	2.10%	0	0.00%	0	0.00%	0	0.00%
	Redundancy	131	32.59%	26	8.36%	20	7.78%	59	21.38%	134	32.68%	103	30.93%	53	20.70%	29	12.08%	41	18.47%
	Efficiency	1	0.25%	3	0.96%	3	1.17%	1	0.36%	2	0.49%	3	0.90%	3	1.17%	1	0.42%	4	1.80%
GRAND TOTALS	ALL TYPES	402	100%	311	100%	257	100%	276	100%	410	100%	333	100%	256	100%	240	100%	222	100%
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	Type of	2006/07	%of	2005/06	% of	2004/05	%of	2003/04	%of	2002/3	%of	2001/2	% of	2000/1	% of	1999/00	% of	1998/9	% of
Employer	retirement	2006/07 No	% of Retirals	No	Retirals	No	Retirals	No	%of Retirals	2002/3 No	% of Retirals	2001/2 No	Retirals	No	Retirals	No	Retirals	No	Retirals
Employer THE	retirement Normal	2006/07 No 93	% of Retirals 69.93%	No 84	Retirals 65.12%	No 84	Retirals 65.12%	No 74	% of Retirals 64.91%	2002/3 No 75	% of Retirals 60.98%	2001/2 No 85	Retirals 42.29%	No 83	Retirals 61.48%	No 46	Retirals 36.80%	No 67	Retirals 50.76%
Employer THE HIGHLAND	retirement Normal III-health	2006/07 No 93 33	% of Retirals 69.93% 24.81%	No 84 36	Retirals 65.12% 27.90%	No 84 42	Retirals 65.12% 32.56%	No 74 27	% of Retirals 64.91% 23.68%	2002/3 No 75 27	% of Retirals 60.98% 21.95%	2001/2 No 85 60	Retirals 42.29% 29.85%	No 83 48	Retirals 61.48% 35.56%	No 46 61	Retirals 36.80% 48.80%	No 67 46	Retirals 50.76% 34.85%
Employer THE	retirement Normal III-health Flexible	2006/07 No 93 33 0	% of Retirals 69.93% 24.81% 0.00%	No 84 36 0	Retirals 65.12% 27.90% 0.00%	No 84 42 0	Retirals 65.12% 32.56% 0.00%	No 74 27 0	% of Retirals 64.91% 23.68% 0.00%	2002/3 No 75 27 0	% of Retirals 60.98% 21.95% 0.00%	2001/2 No 85 60 0	Retirals 42.29% 29.85% 0.00%	No 83 48 0	Retirals61.48%35.56%0.00%	No 46 61 0	Retirals 36.80% 48.80% 0.00%	No 67 46 0	Retirals 50.76% 34.85% 0.00%
Employer THE HIGHLAND	retirement Normal III-health Flexible Redundancy	2006/07 No 93 33 0 5	% of Retirals 69.93% 24.81% 0.00% 3.76%	No 84 36 0 8	Retirals 65.12% 27.90% 0.00% 6.20%	No 84 42 0 3	Retirals 65.12% 32.56% 0.00% 2.32%	No 74 27 0 13	% of Retirals 64.91% 23.68% 0.00% 11.41%	2002/3 No 75 27 0 20	% of Retirals 60.98% 21.95% 0.00% 16.26%	2001/2 No 85 60 0 55	Retirals 42.29% 29.85% 0.00% 27.36%	No 83 48 0 3	Retirals 61.48% 35.56% 0.00% 2.22%	No 46 61 0 16	Retirals 36.80% 48.80% 0.00% 12.80%	No 67 46 0 17	Retirals 50.76% 34.85% 0.00% 12.88%
Employer THE HIGHLAND COUNCIL	retirement Normal III-health Flexible Redundancy Efficiency	2006/07 No 93 33 0 5 2	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50%	No 84 36 0 8 1	Retirals 65.12% 27.90% 0.00% 6.20% 0.78%	No 84 42 0 3 0	Retirals 65.12% 32.56% 0.00% 2.32% 0.00%	No 74 27 0 13 0	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00%	2002/3 No 75 27 0 20 1	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81%	2001/2 No 85 60 0 55 1	Retirals 42.29% 29.85% 0.00% 27.36% 1.00%	No 83 48 0 3 1	Retirals 61.48% 35.56% 0.00% 2.22% 1.00%	No 46 61 0 16 2	Retirals 36.80% 48.80% 0.00% 12.80% 1.00%	No 67 46 0 17 2	Retirals 50.76% 34.85% 0.00% 12.88% 1.00%
Employer THE HIGHLAND COUNCIL TOTAL	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES	2006/07 No 93 33 0 5 2 133	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 100%	No 84 36 0 8 1 129	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100%	No 84 42 0 3 0 129	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100%	No 74 27 0 13 0 114	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100%	2002/3 No 75 27 0 20 1 123	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100%	2001/2 No 85 60 0 55 1 201	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 100%	No 83 48 0 3 1 135	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 100%	No 46 61 0 16 2 125	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 100%	No 67 46 0 17 2 132	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 100%
Employer THE HIGHLAND COUNCIL TOTAL OTHER	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal	2006/07 No 93 33 0 5 2 133 16	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 100% 48.49%	No 84 36 0 8 1 129 17	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91%	No 84 42 0 3 0 129 22	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67%	No 74 27 0 13 0 114 21	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100% 53.85%	2002/3 No 75 27 0 20 1 123 21	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50%	2001/2 No 85 60 0 55 1 201 12	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27%	No 83 48 0 3 1 135 19	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34%	No 46 61 0 16 2 125 15	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 100% 44.12%	No 67 46 0 17 2 132 9	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 100% 23.08%
Employer THE HIGHLAND COUNCIL TOTAL	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health	2006/07 No 93 33 0 5 2 133 16 14	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42%	No 84 36 0 8 1 129 17 14	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45%	No 84 42 0 3 0 129 22 9	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27%	No 74 27 0 13 0 114 21 13	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100% 53.85% 33.33%	2002/3 No 75 27 0 20 1 123 21 15	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50% 37.50%	2001/2 No 85 60 0 555 1 201 12 12 14	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15%	No 83 48 0 3 1 135 19 15	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59%	No 46 61 0 16 2 125 15 14	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18%	No 67 46 0 17 2 132 9 17	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59%
Employer THE HIGHLAND COUNCIL TOTAL OTHER	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible	2006/07 No 93 33 0 5 2 133 16 14 0	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00%	No 84 36 0 8 1 129 17 14 0	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00%	No 84 42 0 3 0 129 22 9 0	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00%	No 74 27 0 13 0 114 21 13 0	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100% 53.85% 33.33% 0.00%	2002/3 No 75 27 0 20 1 20 1 20 1 21 15 0	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50% 37.50% 0.00%	2001/2 No 85 60 0 555 1 201 12 14 0	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00%	No 83 48 0 3 1 135 19 15 0	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00%	No 46 61 0 16 2 125 15 14 0	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18% 0.00%	No 67 46 0 17 2 132 9 17 0	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00%
Employer THE HIGHLAND COUNCIL TOTAL OTHER	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy	2006/07 No 93 33 0 5 2 133 16 14 0 2	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06%	No 84 36 0 8 1 129 17 14 0 22	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 40.00%	No 84 42 0 3 0 129 22 9 0 0	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 0.00%	No 74 27 0 13 0 114 21 13 0 3	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70%	2002/3 No 75 27 0 20 1 20 1 20 1 21 15 0 0 4	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50% 37.50% 0.00% 10.00%	2001/2 No 85 60 0 55 1 201 12 14 0 14	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00%	No 83 48 0 3 1 135 19 15 0 6	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63%	No 46 61 0 16 2 125 15 14 0 3	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18% 0.00% 8.82%	No 67 46 0 17 2 132 9 17 0 12	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency	2006/07 No 93 33 0 5 2 133 16 14 0 2 1	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03%	No 84 36 0 8 1 129 17 14 0 22 2	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 40.00% 3.64%	No 84 42 0 3 0 129 22 9 0 0 22 9 0 22	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 0.00% 60.66%	No 74 27 0 13 0 114 21 13 0 3 2	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100% 53.85% 33.33% 0.00% 7.70% 5.12%	2002/3 No 75 27 0 20 1 20 1 20 1 20 1 20 1 5 0 4 0 0	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50% 37.50% 0.00% 10.00% 0.00%	2001/2 No 85 60 0 555 1 201 12 14 0 14 14 1	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44%	No 83 48 0 3 1 135 19 15 0 6 1	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63% 2.44%	No 46 61 0 16 2 125 15 14 0 3 2	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 44.12% 41.18% 0.00% 8.82% 5.88%	No 67 46 0 17 2 132 9 17 0 12 1	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES	2006/07 No 93 33 0 5 2 133 16 14 0 2 1 1 33	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03% 100%	No 84 36 0 8 1 129 17 14 0 22 2 2 55	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 40.00% 3.64% 100%	No 84 42 0 3 0 129 22 9 0 22 3 0 33	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 6.06% 100%	No 74 27 0 13 0 114 21 13 0 3 2 39	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 100% 53.85% 33.33% 0.00% 7.70% 5.12% 100%	2002/3 No 75 27 0 20 1 20 1 20 1 20 1 20 1 20 4 0 4 0 4 0 40	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 100% 52.50% 37.50% 37.50% 0.00% 10.00% 10.00%	2001/2 No 85 60 0 555 1 201 12 14 0 14 1 41	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44% 100%	No 83 48 0 3 1 135 19 15 0 6 1 41	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63% 2.44% 100%	No 46 61 0 16 2 125 15 14 0 3 2 34	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18% 0.00% 8.82% 5.88% 100%	No 67 46 0 17 2 132 9 17 0 12 1 39	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS TOTAL TOTALS FOR	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal	2006/07 No 93 33 0 5 2 133 16 14 0 2 14 0 2 1 1 33 109	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03% 100% 65.66%	No 84 36 0 8 1 129 17 14 0 22 2 2 55 101	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 40.00% 3.64% 100% 54.89%	No 84 42 0 3 0 129 22 9 0 2 9 0 23 33 106	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 0.00% 6.06% 6.06% 100% 6.343%	No 74 27 0 13 0 114 21 13 0 3 2 39 95	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70% 5.12% 100% 62.09%	2002/3 No 75 27 0 20 1 20 1 20 1 21 15 0 4 0 4 0 96	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 52.50% 37.50% 0.00% 10.00% 10.00% 10.00% 10.00% 58.90%	2001/2 No 85 60 0 555 1 201 12 14 0 14 1 41 97	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44% 100% 40.08%	No 83 48 0 3 1 135 19 15 0 6 1 41	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63% 2.44% 100% 57.95%	No 46 61 0 16 2 125 15 14 0 3 2 34 61	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18% 0.00% 8.82% 5.88% 100% 38.36%	No 67 46 0 17 2 132 9 17 0 12 1 39 76	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100% 44.44%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS TOTAL TOTALS FOR ALL	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health	2006/07 No 93 33 0 5 2 133 16 14 0 2 1 1 3 3 109 47	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 100% 48.49% 42.42% 0.00% 6.06% 3.03% 100% 65.66% 28.31%	No 84 36 0 8 1 129 17 14 0 22 2 55 101 50	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 3.64% 100% 54.89% 27.17%	No 84 42 0 3 0 129 22 9 0 22 9 0 23 106 51	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 100% 6.06% 100% 65.43% 31.48%	No 74 27 0 13 0 114 21 13 0 3 2 39 95 40	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70% 5.12% 100% 62.09% 26.14%	2002/3 No 75 27 0 20 1 20 1 21 15 0 4 4 0 4 0 96 42	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 25.50% 37.50% 0.00% 10.00% 10.00% 0.00% 10.00% 58.90% 25.77%	2001/2 No 85 60 0 55 1 201 12 14 0 14 1 41 97 74	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 0.44% 100% 34.5% 34.15% 0.00% 34.5% 0.00% 34.5% 0.00%	No 83 48 0 3 1 135 19 15 0 6 1 102 63	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63% 2.44% 100% 57.95% 35.80%	No 46 61 0 16 2 125 15 14 0 3 2 34 61 75	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 44.12% 41.18% 0.00% 8.82% 5.88% 100% 38.36% 47.17%	No 67 46 0 17 2 132 9 17 0 12 1 39 76 63	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100% 44.44% 36.84%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS TOTAL TOTALS FOR	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible	2006/07 No 93 33 0 5 2 133 16 14 0 2 1 1 33 109 47 0	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03% 100% 65.66% 28.31% 0.00%	No 84 36 0 8 1 129 17 14 0 22 2 55 101 50 0	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 3.64% 100% 54.89% 27.17% 0.00%	No 84 42 0 3 0 129 22 9 0 22 9 0 23 106 51 0	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 100% 6.06% 100% 65.43% 31.48% 0.00%	No 74 27 0 13 0 114 21 13 0 3 2 39 95 40 0	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70% 5.12% 100% 62.09% 26.14% 0.00%	2002/3 No 75 27 0 20 1 123 21 15 0 4 4 0 4 0 96 42 0	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 52.50% 37.50% 0.00% 10.00% 0.00% 10.00% 52.50% 37.50% 0.00% 10.00% 0.00% 100% 58.90% 25.77% 0.00%	2001/2 No 85 60 0 55 1 201 12 14 0 14 1 41 97 74 0	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44% 100% 30.58% 0.00%	No 83 48 0 3 1 135 19 15 0 6 1 102 63 0	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 40.34% 36.59% 0.00% 14.63% 2.44% 100% 57.95% 35.80% 0.00%	No 46 61 0 16 2 125 15 14 0 3 2 34 61 75 0	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 44.12% 41.18% 0.00% 8.82% 5.88% 100% 38.36% 47.17% 0.00%	No 67 46 0 17 2 132 9 17 0 12 1 39 76 63 0	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100% 44.44% 36.84% 0.00%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS TOTAL TOTALS FOR ALL	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy	2006/07 No 93 33 0 5 2 133 16 14 0 2 1 1 33 109 47 0 7	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03% 100% 65.66% 28.31% 0.00% 4.22%	No 84 36 0 8 1 129 17 14 0 22 2 55 101 50 0 30	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 3.64% 100% 54.89% 27.17% 0.00% 16.30%	No 84 42 0 3 0 129 22 9 0 22 3 106 51 0 3	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 100% 65.43% 31.48% 0.00% 1.86%	No 74 27 0 13 0 114 21 13 0 3 2 39 95 40 0 16	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70% 5.12% 100% 62.09% 26.14% 0.00% 10.46%	2002/3 No 75 27 0 20 1 20 1 21 15 0 4 0 4 0 96 42 0 96 42 0 24	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 52.50% 37.50% 0.00% 10.00% 52.50% 37.50% 0.00% 10.00% 58.90% 25.77% 0.00% 14.72%	2001/2 No 85 60 0 555 1 201 12 14 0 14 1 4 1 97 74 0 69	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44% 100% 30.58% 0.00% 30.58% 0.00% 28.51%	No 83 48 0 3 1 135 19 15 0 6 1 102 63 0 9	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 46.34% 36.59% 0.00% 14.63% 2.44% 57.95% 35.80% 0.00% 57.11%	No 46 61 0 16 2 125 15 14 0 3 2 34 61 75 0 19	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 41.18% 0.00% 8.82% 5.88% 100% 38.36% 47.17% 0.00%	No 67 46 0 17 2 132 9 17 0 12 1 39 76 63 0 29	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100% 44.44% 36.84% 0.00% 16.96%
Employer THE HIGHLAND COUNCIL TOTAL OTHER EMPLOYERS TOTAL TOTALS FOR ALL	retirement Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency ALL TYPES Normal III-health Flexible Redundancy Efficiency	2006/07 No 93 33 0 5 2 133 16 14 0 2 1 1 33 109 47 0	% of Retirals 69.93% 24.81% 0.00% 3.76% 1.50% 1.50% 48.49% 42.42% 0.00% 6.06% 3.03% 100% 65.66% 28.31% 0.00%	No 84 36 0 8 1 129 17 14 0 22 2 55 101 50 0	Retirals 65.12% 27.90% 0.00% 6.20% 0.78% 100% 30.91% 25.45% 0.00% 3.64% 100% 54.89% 27.17% 0.00%	No 84 42 0 3 0 129 22 9 0 22 9 0 23 106 51 0	Retirals 65.12% 32.56% 0.00% 2.32% 0.00% 100% 66.67% 27.27% 0.00% 6.06% 100% 6.06% 100% 65.43% 31.48% 0.00%	No 74 27 0 13 0 114 21 13 0 3 2 39 95 40 0	% of Retirals 64.91% 23.68% 0.00% 11.41% 0.00% 53.85% 33.33% 0.00% 7.70% 5.12% 100% 62.09% 26.14% 0.00%	2002/3 No 75 27 0 20 1 123 21 15 0 4 4 0 4 0 96 42 0	% of Retirals 60.98% 21.95% 0.00% 16.26% 0.81% 52.50% 37.50% 0.00% 10.00% 0.00% 10.00% 52.50% 37.50% 0.00% 10.00% 0.00% 100% 58.90% 25.77% 0.00%	2001/2 No 85 60 0 55 1 201 12 14 0 14 1 41 97 74 0	Retirals 42.29% 29.85% 0.00% 27.36% 1.00% 29.27% 34.15% 0.00% 34.15% 2.44% 100% 30.58% 0.00%	No 83 48 0 3 1 135 19 15 0 6 1 102 63 0	Retirals 61.48% 35.56% 0.00% 2.22% 1.00% 40.34% 36.59% 0.00% 14.63% 2.44% 100% 57.95% 35.80% 0.00%	No 46 61 0 16 2 125 15 14 0 3 2 34 61 75 0	Retirals 36.80% 48.80% 0.00% 12.80% 1.00% 44.12% 44.12% 41.18% 0.00% 8.82% 5.88% 100% 38.36% 47.17% 0.00%	No 67 46 0 17 2 132 9 17 0 12 1 39 76 63 0	Retirals 50.76% 34.85% 0.00% 12.88% 1.00% 23.08% 43.59% 0.00% 30.77% 2.56% 100% 44.44% 36.84% 0.00%

Table 4 - Comparison With Previous Years: