



# **Pension Administration Strategy**

## Summary of Consultation Responses

June 2016

# Northern Ireland Local Government Officers' Superannuation Committee

## Summary of Consultation Responses

### 1 Background

- 1.1 NILGOSC is the administering body for the Local Government Pension Scheme (LGPS) in Northern Ireland. NILGOSC was set up by the Government in April 1950 to operate a pension scheme for local councils and other similar bodies in Northern Ireland. The pension scheme ('the Scheme') is known as the Local Government Pension Scheme (Northern Ireland) and is a defined benefit scheme. The Scheme is funded by contributions paid by Scheme employers and their employees.
- 1.2 NILGOSC's role is to administer the LGPS Regulations, both in terms of pension scheme administration, including the calculation and payment of benefits, and the management of the investment fund. The Regulations are made by the Department for Communities and, while NILGOSC will respond actively to any consultation process, it does not have any power to change the regulations or determine their content.
- 1.3 Regulation 65 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 states that NILGOSC may prepare a written statement of its policies in relation to certain administrative matters. The Regulations refer to such a statement as a Pension Administration Strategy ('the Strategy').
- 1.4 The purpose of the Strategy is to highlight the responsibilities of NILGOSC and the Scheme's employing authorities when carrying out their respective Scheme functions. The Strategy sets out the service standards and performance targets for both NILGOSC, as the Scheme administrator, and for Scheme employers. Once finalised and published, the Strategy will replace NILGOSC's existing Service Level Agreement, and will apply to all employing authorities in the Scheme.
- 1.5 The Strategy also explains the circumstances in which NILGOSC may recharge to an employing authority any additional costs arising from the authority's level of performance, or any additional costs relating to non-routine services or administration.

### 2 Consultation Process

- 2.1 NILGOSC recognises the importance of consultation with Scheme employers in the preparation of its Pension Administration Strategy. It is also a requirement of the Regulations that NILGOSC's consults with scheme employers when preparing or reviewing its Strategy.
- 2.2 A 10 week consultation process was launched on 10 July 2015 seeking views from relevant stakeholders. The draft Pension Administration Strategy was sent to all current employing authorities in the Scheme, under cover of NILGOSC Circular 11/2015.
- 2.3 The closing date for the consultation was 18 September 2015.

### 3 Summary of consultation responses

- 3.1 Two responses were received. A list of respondents is attached at Appendix A.

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- 3.2 A summary of the two submissions together with NILGOSC's response is attached at Appendix B.
- 3.3 One scheme employer provided a comprehensive response on the Strategy and the performance measures contained therein. NILGOSC met with the employer in June 2017 to discuss the response and any concerns raised.
- 3.4 NILGOSC has subsequently made a number of minor changes to its Pension Administration Strategy as a result of the consultation exercise. A marked-up version of the Strategy is attached at Appendix C.

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**Appendix A**

**Respondents**

arc21

Education Authority

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**Appendix B**

Summary of comments	NILGOSC response
<p><b>arc21</b></p> <p>'In terms of the consultation document, arc21 has no detailed comment. As with all other services provided by NILGOSC, in our experience, this consultation document is very professionally presented, comprehensive and clearly sets out the obligations of both NILGOSC and Employing Authorities.</p> <p>It is noted that when the Pension Administration Strategy has been finalised it will replace the Service Level Agreement which is currently applied and we look forward to receiving the new document in due course.'</p>	<p>Noted</p>
<p><b>Education Authority</b></p> <p>The Education Authority submitted a detailed response on each aspect of the Strategy, including comments on individual service standards and performance targets. The response is comprehensive and specific to the systems and operating arrangements within the Education Authority.</p> <p>It is therefore not practical to replicate the response in full in this consultation summary.</p> <p>The key points raised in the response that are of relevance to all scheme employers are as follows:</p> <ol style="list-style-type: none"> <li>1. The strategy should not be a mechanism to make an example of any employer.</li> <li>2. A pilot period should be included to allow employers to put processes in place.</li> </ol>	<p>Given the detailed and bespoke nature of the response, and recognising that the Education Authority is the largest employer in the scheme, NILGOSC met with the Education Authority in June 2017 to discuss the specific issues raised in its consultation response. A detailed written response was subsequently provided to the Education Authority covering each of the areas raised in its submission.</p> <ol style="list-style-type: none"> <li>1. This is not the intention. The purpose of the strategy is: <ul style="list-style-type: none"> <li>• To deliver a high quality pension service to all scheme members</li> <li>• To ensure pension and other retirement benefits are paid accurately and on time</li> <li>• To promote efficient partnership working between NILGOSC and its employers</li> <li>• To ensure performance expectations are clearly stated and understood</li> <li>• To ensure compliance with the LGPS regulations, Disclosure Regulations , HMRC and other related legislation and The Pensions Regulator's Code of Practice No14</li> </ul> </li> <li>2. The implementation date has been revised to 1 October 2017 and NILGOSC will operate a grace period for first 6 months for non-statutory charges or penalties.</li> </ol>

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Summary of comments	NILGOSC response
<p>3. Clarification should be provided on the basis for targets set for both NILGOSC and scheme employers.</p> <p>4. Identification of certain service standards which it considered unattainable.</p> <p>5. Confirmation on the process for revising targets after the first annual review of performance.</p> <p>6. Adequate training should be provided by NILGOSC to allow employers to meet the service standards set.</p> <p>7. On-going communication between NILGOSC and employers is essential.</p> <p>8. Reponses raises operational issues around the provision of information to NILGOSC and queries whether existing processes can be improved.</p> <p>9. Concern over the charging/recharging of costs and requesting clarity on how this will be applied.</p> <p>10. Request for prior discussion/clarification with employers in advance of reporting any breach to The Pension Regulator.</p>	<p>3. The majority of targets are derived from statutory requirements with the remainder based on member expectations that NILGOSC will pay accurate and timely pension entitlements.</p> <p>4. This section of the response was highly bespoke to the Education Authority and its regional setup. NILGOSC recognises the complexities involved in the Education Authority's systems and the implications this has on the provision of information to NILGOSC. Unfortunately NILGOSC is required to operate within tight statutory timescales with little or no flexibility but will work with all employers to try and find a mutually acceptable solution.</p> <p>5. The Strategy will be reviewed after its first year of operation but, as noted above, the majority of targets are derived from statute and therefore cannot be extended.</p> <p>6. NILGOSC is very happy to provide any employer with face-to-face training and would encourage employers to contact NILGOSC with any requests.</p> <p>7. NILGOSC agrees that on-going communication between itself and all employers is vital to successful service delivery and is happy to work with all employers to meet any specific needs.</p> <p>8. NILGOSC appreciates the bespoke nature of the Education Authority and the implications this has on the provision of information to NILGOSC. NILGOSC welcomes suggestions for improvement from employers, which should be directed to the Services Manager for consideration.</p> <p>9. Full transparency over any charges levied and the reason why will be provided to all employers.</p> <p>10. As a matter of courtesy, NILGOSC will discuss areas of underperformance with an employer at the earliest opportunity, including any breach which may be deemed reportable to the Pensions Regulator.</p>

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**Appendix C**

# **Northern Ireland Local Government Officers' Superannuation Committee (NiLGOSC)**

## **Pension Administration Strategy**

**Effective date 1 October 2017**

**Northern Ireland Local Government Officers' Superannuation Committee  
Pension Administration Strategy**

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# **Northern Ireland Local Government Officers' Superannuation Committee Pension Administration Strategy**

## **Introduction**

The Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) was established by the Government in April 1950 to operate a pension scheme for the local councils and other similar bodies in Northern Ireland. The pension scheme is known as the Local Government Pension Scheme Northern Ireland (LGPS (NI) - the Scheme).

NILGOSC's Pension Administration Strategy (the Strategy) has been prepared in line with Regulation 65 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014. The text of Regulation 65 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 is attached at Appendix 1.

The purpose of the Strategy is to highlight the responsibilities of NILGOSC and the Scheme's employing authorities when carrying out their Scheme functions under the relevant regulations. The Strategy replaces NILGOSC's Service Level Agreement, and applies to all employing authorities in the Scheme.

NILGOSC consulted with employing authorities when preparing the Strategy.

## **Regulatory framework**

This Strategy does not override any provision or requirement in the LGPS Regulations (NI) 2014, or in any other associated legislation.

The principal Regulations, as amended, forming the basis of this Strategy are:

- The Local Government Pension Scheme Regulations (Northern Ireland) 2014
- The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014
- Occupational and Personal Pension Scheme (disclosure of information) Regulations (NI) 2014
- The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (NI) 2007
- The Local Government Pension Scheme (Management and Investment of Funds) Regulations (NI) 2000

## **Publication**

NILGOSC's Pension Administration Strategy, and any subsequent revised Strategy, will be published on its website [www.nilgosc.org.uk](http://www.nilgosc.org.uk). NILGOSC will send an electronic copy of the Strategy, and of any subsequent revised Strategy, to each employing authority and to the Department for Communities as soon as is reasonably practicable.

## **Reporting**

Following the end of its first full year of operation, and annually thereafter, NILGOSC will produce and publish an annual report indicating the extent to which the levels of performance established in the Strategy have been met. The report may include such other matters arising from the Strategy as NILGOSC considers appropriate.

## **Review**

NILGOSC will revise the Strategy as appropriate following any material policy change. In reviewing and making revisions to the Strategy, NILGOSC will consult with employing authorities and such other persons as it considers appropriate.

## **Northern Ireland Local Government Officers' Superannuation Committee Pension Administration Strategy**

### **NILGOSC's communication with employing authorities**

In addition to routine administrative liaison, NILGOSC will use the following methods to communicate information to and from employing authorities in relation to Scheme functions:

- Employers' guides and literature, including Circulars
- Employers' section of NILGOSC's website ([www.nilgosc.org.uk/employers](http://www.nilgosc.org.uk/employers))
- Employer seminars and training
- Ad hoc meetings with employing authorities, by arrangement

### **NILGOSC's responsibilities**

In addition to its routine administrative and support duties, NILGOSC, as the corporate body responsible for the effective administration of the Scheme, has statutory responsibility for:

- a. Complying with its responsibilities under the LGPS Regulations (NI) 2014, as amended, and the former regulations
- b. Maintaining members' records accurately in accordance with the information provided by the employing authority
- c. Complying with the Data Protection Act 1998 by protecting from improper disclosure any member information supplied or made available by employing authorities or other third parties for the operation of the Local Government Pension Scheme (NI)
- d. Issuing membership certificates to new members
- e. Determining, calculating and paying benefits to members, deferred members, pensioners and dependants, in line with the Regulations
- f. Payment on an agency basis, if requested by the employing authority, and at an agreed administration cost, of compensation pensions awarded by employing authorities under the Discretionary Compensation Regulations (NI) 2003 to leavers up to 31 March 2007 and any subsequent dependants
- g. Issuing annual benefit statements to members within five months of the end of the Scheme year to which the statements relate
- h. Providing annual allowance pension savings statements
- i. Carrying out triennial and interim valuations of the Scheme
- j. Sending employing authorities an electronic copy of the Annual Report and Accounts and the Local Government Auditor's Report
- k. After the triennial actuarial valuation, providing employing authorities with an electronic copy of the Actuary's Report and certificate stating the employers' contribution rate to be paid for the next three year period
- l. Complying with the Scheme manager responsibilities contained in the Pensions Regulator Code of Practice No. 14 – Governance and Administration of Public Service Pension Schemes

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**NILGOSC's service standards**

In line with the above duties and responsibilities, NILGOSC aims to meet the service standards and targets stated in Table 1 below.

**Table 1 – NILGOSC's service standards**

Task	Service Standard (days = working days)	Target
Lump sum retirement benefits	Within 10 days of receipt of relevant details	90%
Notifications of pension payable	Within 10 days of receipt of relevant details	90%
Deaths – payment of death grant and notification of pension to dependants	Within 10 days of receipt of relevant proofs of title	90%
Early leavers – statement of benefit options	Within 20 days of notification	90%
Refund payments	Within 10 days of receiving a valid application	95%
Transfer out quotations	Within 20 days of request and receipt of relevant details	90%
Transfer out payments	Within 10 days of receiving authority	90%
Transfer in quotations	Within 10 days of receipt of relevant details	90%
Transfer in credits	Within 20 days of receiving the transfer payment	90%
Quotation requests	Within 10 days of receiving request	90%
New entrants' form processing	Within 20 days of receipt	95%
Correspondence	Reply issued within 10 days	95%
Annual Report	Issued by 30 November each year	100%
Pension Benefit Statements	Issued to all active, deferred and pension credit members within 5 months of Scheme year end	100%
Monthly pensions	Pay all pensions by the last banking day of the month	100%
P60s for all pensioners	Issued by 31 May each year	100%
Issue of annual return queries to employing authorities	Within 8 weeks of receiving correctly formatted data	80%

If NILGOSC fails to meet a service standard, corrective action will be taken as soon as possible, in line with Scheme regulations and Government directions.

Any quality problems experienced by an employing authority with NILGOSC's service delivery should be submitted to the Services Manager at NILGOSC. Such problems will be immediately investigated and, where applicable, remedied at the earliest opportunity.

## **Northern Ireland Local Government Officers' Superannuation Committee Pension Administration Strategy**

### **Employing authorities' responsibilities**

To enable NILGOSC to meet its responsibilities, each employing authority must:

- a. Comply with the LGPS Regulations (NI) 2014, as amended, and the former regulations, by providing timely and accurate information, including annual return information, to NILGOSC, and respond promptly to any related queries raised by NILGOSC
- b. Comply with the Data Protection Act 1998 by protecting from improper disclosure any member information supplied or made available by NILGOSC for the operation of the Local Government Pension Scheme (NI)
- c. Comply with the Occupational Pension Schemes (Disclosure of Information) Regulations 2014 by issuing to all new employees eligible to join the Scheme, at the time of appointment, a copy of the 'Welcome to the Local Government Pension Scheme (Northern Ireland)'
- d. Not provide any member with an opt-out notice - members should obtain this notice directly from NILGOSC or download it from NILGOSC's website
- e. Publish and keep up to date a set of employer policy discretions, in line with the LGPS Regulations (NI) 2014, as amended, and the LGPS (Early Termination of Employment) (Discretionary Compensation) Regulations (NI) 2007, and the former regulations. Send a copy of (or an amendment to) those policies to NILGOSC within four months of joining the Scheme (if a new employing authority), or within one month of any revision
- f. Deduct employee and employer contributions at the correct rate, including any contributions due for leave of absence with reduced or no pay, and any additional contributions which NILGOSC has asked it to collect
- g. Pay contributions, or an estimate of contributions, (including Equitable Life Additional Voluntary Contributions (AVCs)) to NILGOSC every month by bank electronic credit transfer, or by cheque if this facility is not available. Payment is due on the first working day of the month following the month to which the contributions relate
- h. If an estimate of contributions is paid, adjust and account for any reconciliation balance within that month
- i. Forward details of the payment amount on Form LGS6 (substitutes for this form are no longer accepted) to NILGOSC by the payment date
- j. Pay any agency or other invoices (eg capital costs for early payment of benefits) issued by NILGOSC within 30 days
- k. Forward Form AVC7 (AVC contributions to Equitable Life) to NILGOSC at the same time as the LGS6, and pay Prudential AVC contributions directly to Prudential within 10 days of their deduction
- l. Give NILGOSC timely notification of any changes in: company structure; the nature of business or constitution; funding basis; respect of the guarantor for pension liabilities; membership (including restructuring and outsourcing); employee terms and conditions, or of any other event that may affect continued participation in the Fund
- m. Complete an annual employer update form to facilitate NILGOSC's covenant check process
- n. Comply with the Scheme employer responsibilities contained in the Pensions Regulator Code of Practice No. 14 – Governance and Administration of Public Service Pension Schemes

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**Employing authorities' service standards**

Employing authorities are required to provide notifications or information to NILGOSC in line with the service standards and targets stated in Table 2 below.

**Table 2 – Employing authorities' service standards**

Task	Standard (days = working days)	Target
Employee joining the Scheme (LGS1 or SS1)	LGS1 - within 30 days of the member joining the Scheme SS1 - within 30 days of the member joining the Scheme	95%
Opt-out notice (SS2)	Within one month of the event	95%
Member leaving the Scheme with immediate entitlement to benefits (LGS15)	Within 5 days of the date of final payment or the date of leaving, if later	95%
Member leaving the Scheme (not entitled to immediate benefits) e.g. deferred benefits (LGS15)	Within 10 days of the date of final payment or the date of leaving, if later	95%
Death in membership (LGS15)	Advise NILGOSC immediately by phone and submit form within 5 days of the date of death or the date of final payment to representatives	95%
Notification of impending retirement (LGS16)	At least 3 months before the intended retirement date, unless the member has given less than 3 months' notice	95%
Employing authority's request for quotation of retirement benefits (LGS17)	Within 30 days of the potential retirement date being identified	95%
Ill-health examination request (LGS22a)	Within 30 days of the employing authority being made aware that a member has a medical condition which merits referral for ill-health retirement, and before the intended date of retirement	95%
Change in contractual hours or weeks* (LGS25)	Within 2 months of the change	95%
Notification of breaks in employment* (LGS34)	Within 1 month of the commencement of the break	95%
Notification of re-employment following a break* (LGS35)	Within 30 days of the member's return to work	95%
Timely payment of contributions (LGS6)	Within 10 working days of the due date (the 1 <sup>st</sup> working day of the month following the month to which the contributions relate)	100%
Annual return information	By 30 April	100%
Respond to annual return queries raised by NILGOSC	Within one month of the queries being raised	100%

\* Only in cases where the statutory underpin or the 85 year rule applies

## **Northern Ireland Local Government Officers' Superannuation Committee Pension Administration Strategy**

### **Additional costs arising from an employing authority's level of performance**

Under Regulation 76 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 (attached at Appendix 1), NILGOSC may recharge to an employing authority any additional costs arising from that employing authority's level of performance.

NILGOSC will give the employing authority written notice, stating the reasons for the recharge, the amount to be paid, how that amount is calculated, and will state the relevant provisions of the Pension Administration Strategy.

Routine and cyclical activity is not charged directly to a Scheme employer. However, any additional costs incurred by NILGOSC as a direct result of an employing authority's poor performance will be recovered from that employing authority.

The circumstances in which additional costs will be recovered, and the details of the relevant charges, are shown in the Charging Schedule at Appendix 2.

### **Additional costs relating to non-routine services or administration**

NILGOSC may also charge for other non-routine services, for example legal or actuarial work which is not common to all employers.

NILGOSC may also charge for administration costs which are over and above routine administration costs, for example issuing reminders about outstanding annual returns or annual return queries.

Details of the relevant charges are shown in the Charging Schedule at Appendix 2.

**Excerpts from the Local Government Pension Scheme Regulations (NI) 2014**

**Regulation 65 - Pension administration strategy**

- (1) The Committee may prepare a written statement of its policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate ("its pension administration strategy") and, where it does so, paragraphs (3) to (7) apply.
- (2) The matters are-
  - (a) procedures for liaison and communication with employing authorities;
  - (b) the establishment of levels of performance which the Committee and employing authorities are expected to achieve in carrying out their Scheme functions by-
    - (i) the setting of performance targets,
    - (ii) the making of agreements about levels of performance and associated matters, or
    - (iii) such other means as the Committee considers appropriate;
  - (c) procedures which aim to secure that the Committee and the employing authorities comply with statutory requirements in respect of those Scheme functions and with any agreement about levels of performance;
  - (d) procedures for improving the communication by the Committee and employing authorities, to each other, of information relating to those Scheme functions;
  - (e) the circumstances in which the Committee may consider giving written notice to any employing authority under regulation 76 (additional costs arising from employing authority's level of performance) on account of that employing authority's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);
  - (f) the publication by the Committee of annual reports dealing with-
    - (i) the extent to which the Committee and employing authorities have achieved the levels of performance established under sub-paragraph (b), and
    - (ii) such other matters arising from its pension administration strategy as it considers appropriate; and
  - (g) such other matters as appear to the Committee, after consulting employing authorities and such other persons as it considers appropriate to be suitable for inclusion in that strategy.
- (3) The Committee shall-
  - (a) keep its pension administration strategy under review; and
  - (b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.
- (4) In preparing or reviewing and making revisions to its pension administration strategy, the Committee shall consult employing authorities and such other persons as it considers appropriate.

**Excerpts from the Local Government Pension Scheme Regulations (NI) 2014**

- (5) The Committee shall publish-
  - (a) its pension administration strategy; and
  - (b) where revisions are made to it, the strategy as revised.
- (6) When the Committee publishes its pension administration strategy, or that strategy as revised, it shall send a copy of it to each employing authority and to the Department as soon as is reasonably practicable.
- (7) The Committee and employing authorities shall have regard to the current version of the pension administration strategy when carrying out their Scheme functions under these Regulations and the former regulations.
- (8) In this regulation references to the functions of the Committee include, where applicable, its functions as an employing authority.

**Regulation 75 – Payment by employing authorities to the Committee**

- (1) Every employing authority shall pay to the Committee on or before such dates falling at intervals of not more than twelve months as the Committee may determine-
  - (d) any amount specified in a notice given in accordance with regulation 76 (additional costs arising from employing authority's level of performance).
- (5) If an amount payable under paragraph (1)(c) or (d) cannot be settled by agreement, it shall be determined by the Department.

**Regulation 76 - Additional costs arising from employing authority's level of performance**

- (1) This regulation applies where, in the opinion of the Committee, it has incurred additional costs which should be recovered from an employing authority because of that employing authority's level of performance in carrying out its functions under these Regulations.
- (2) The Committee may give written notice to the employing authority stating-
  - (a) the Committee's reasons for forming the opinion mentioned in paragraph (1);
  - (b) the amount the Committee has determined the employing authority should pay under regulation 75(1)(d) (payment by employing authorities to the Committee, additional costs arising from employing authority's level of performance) in respect of those costs and the basis on which the specified amount is calculated; and
  - (c) where the Committee has prepared a pension administration strategy under regulation 65 (pension administration strategy), the provisions of the strategy which are relevant to the decision to give the notice and to the matters in sub-paragraphs (a) or (b).

**Charging Schedule**

<b>Issue</b>		<b>Charge (plus VAT as appropriate)</b>
1	Interest payable on any lump sum or death grant, as a result of failure to notify NILGOSC within the relevant timescale* of a retirement or death	The total amount of interest, calculated in line with the Regulations, will be recharged
2	Failure to deduct and pay over correct monthly contributions (including AVCs) to NILGOSC by the 10th working day of the month following the month to which the contributions relate**	£50 per instance of late payment, plus interest on normal contributions, calculated in line with the Regulations
3	Fines levied on NILGOSC by the Pensions Regulator (TPR), the Pensions Ombudsman Service or any other regulatory body due to the employing authority's poor performance	The full amount of the fine levied will be recharged
4	Any unrecovered element of an overpayment of a benefit made as a result of the employing authority providing inaccurate information to NILGOSC	The unrecovered element, including any interest paid on it, will be recharged
5	Any work for which a third party is required e.g. lawyer or actuary, which is not common to all employing authorities	The cost of the work, or a proportion of it (as appropriate), will be recharged
6	Administration costs over and above routine administration costs, eg issuing reminders about annual returns not submitted by 30 April, or about outstanding annual return queries*	£50 per reminder sent

\*See Table 2 (Employing authorities' service standards) for the relevant timescales

\*\*More than once in a 12 month rolling period