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To: Chief Executive  
Salaries and Wages  
Human Resources  
Pension Contacts  
Guarantors  
At: All Employing Authorities

Circular 04/2023  
29 March 2023

Dear Colleagues,

**Actuarial Valuation as at 31 March 2022**

Please find attached a copy of the 2022 Actuarial Valuation Report as at 31 March 2022. The Rates and Adjustments Certificate showing each employer's contribution rate for the next three years and, if applicable, deficit recovery contributions is on pages 46 – 53. These contributions are the minimum payable. The valuation report is also available on [NILGOSC's website](http://www.nilgosc.org.uk).

The employers' and employees' contributions should continue to be deducted and paid over to NILGOSC each month as normal. Any additional deficit recovery contributions will be invoiced during April and should be remitted as either a lump sum at the beginning of the financial year or in twelve equal instalments on a monthly basis.

Please do not hesitate to contact the Pensions Development Team or myself if you have any queries regarding this circular.

Yours sincerely,

Zena Kee  
Head of Pensions Policy