

Agenda Item	8
Report No	PC/10/23

## THE HIGHLAND COUNCIL

**Committee:** Pensions Committee

**Date:** 21 September 2023

**Report Title:** The Highland Council Pension Fund – Monitoring of Retirements

**Report By:** Head of Corporate Finance

### 1. Purpose/Executive Summary

1.1 This report provides information relating to retirements from The Highland Council Pension Fund for the year ended 31 March 2023.

### 2. Recommendations

2.1 Members are asked to:

- i. Consider the details of the retirements as outlined in the appendices to this report.

### 3. Implications

3.1 Resource – as covered in report.

3.2 Legal – none.

3.3 Community (Equality, Poverty, Rural and Island) – none.

3.4 Climate Change / Carbon Clever – none.

3.5 Health and Safety (risks arising from changes to plant, equipment, or people) – none.

3.6 Risk – none.

3.7 Gaelic – none.

## 4. Introduction

- 4.1 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 to the Pensions Committee:
- Number and types of retirements
  - The total liability to the pension fund and revenue account in respect of these retirements
  - Breakdown of these details between services and all bodies participating in The Highland Council Pension Fund.
- 4.2 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 local authority’s Audit Committee, or equivalent.

## 5. Analysis of Retirements

- 5.1 The Appendices to this report provides details of the following:
- Summary of retirements (Appendix 1)
  - Highland Council retirements per Service headings at that time (Appendix 2)
  - Non-Highland Council retirements (Appendix 3)
  - Comparisons with previous years (Appendix 4)
- 5.2 The total number of retirements for the whole fund remained reasonably consistent with the 2021/22 experience after a lower number was experienced in 2020/21 during the Covid-19 pandemic. In summary, movements were as follows:
- slightly more voluntary retirements in 2022/23 than in the previous year.
  - reduction in redundancy/efficiency retirements across all fund employers with Highland Council having none for 2022/23.
  - lower number of flexible retirements compared to the previous year.
  - the number of ill health retirements increased compared to 2021/22 but the majority of these were “tier 1” with employees deemed to be unable to work again during their working lifetime in any capacity (83% - 39 of the 47 retirements). The remaining 17% (8 of the 47 retirements) were deemed “tier 2” ill health retirements, with the individual classed as unfit for current duties but may be able to work in some capacity before their normal retirement age.

Designation: Head of Corporate Finance

Date: 11 September 2023

Author: Annabel Scott

Background Papers: Altair reports (pension benefits system)

## Appendix 1 - Summary of Retirements

Employer	Type of retirement	Number	Capitalised cost to revenue £	Capitalised cost to pension fund £	Total Capitalised Cost £	Saving £	Net Cost £
THE HIGHLAND COUNCIL	Voluntary	188	0.00	0.00	0.00	0.00	0.00
	Ill-health	34	0.00	2,948,742.55	2,948,742.55	0.00	2,948,742.55
	Flexible	20	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>242</b>	<b>0.00</b>	<b>2,948,742.55</b>	<b>2,948,742.55</b>	<b>0.00</b>	<b>2,948,742.55</b>
OTHER EMPLOYERS	Voluntary	98	0.00	0.00	0.00	0.00	0.00
	Ill-health	13	0.00	1,924,235.28	1,924,235.28	0.00	1,924,235.28
	Flexible	5	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	10	323,735.88	576,077.02	899,812.90	3,408,397.61	-2,508,584.71
	Efficiency	2	0.00	30,952.97	30,952.97	0.00	30,952.97
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>128</b>	<b>323,735.88</b>	<b>2,531,265.27</b>	<b>2,855,001.15</b>	<b>3,408,397.61</b>	<b>-553,396.46</b>
TOTALS FOR ALL EMPLOYERS	Voluntary	286	0.00	0.00	0.00	0.00	0.00
	Ill-health	47	0.00	4,872,977.83	4,872,977.83	0.00	4,872,977.83
	Flexible	25	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	10	323,735.88	576,077.02	899,812.90	3,408,397.61	-2,508,584.71
	Efficiency	2	0.00	30,952.97	30,952.97	0.00	30,952.97
<b>GRAND TOTALS</b>	<b>ALL TYPES</b>	<b>370</b>	<b>323,735.88</b>	<b>5,480,007.82</b>	<b>5,803,743.70</b>	<b>3,408,397.61</b>	<b>2,395,346.09</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.

## Appendix 2 - Details of Highland Council Retirements

Service	Type of retirement	Number	Capitalised cost to revenue £	Capitalised cost to pension fund £	Total Capitalised Cost £	Saving £	Net Cost £
<b>Communities &amp; Place</b>	Voluntary	30	0.00	0.00	0.00	0.00	0.00
	Ill-health	9	0.00	1,019,823.58	1,019,823.58	0.00	1,019,823.58
	Flexible	2	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Education &amp; Learning</b>	Voluntary	59	0.00	0.00	0.00	0.00	0.00
	Ill-health	12	0.00	1,097,819.16	1,097,819.16	0.00	1,097,819.16
	Flexible	4	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Health &amp; Social Care</b>	Voluntary	16	0.00	0.00	0.00	0.00	0.00
	Ill-health	4	0.00	139,498.37	139,498.37	0.00	139,498.37
	Flexible	2	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Infrastructure, Environment &amp; Economy</b>	Voluntary	8	0.00	0.00	0.00	0.00	0.00
	Ill-health	2	0.00	191,613.88	191,613.88	0.00	191,613.88
	Flexible	5	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Performance &amp; Governance</b>	Voluntary	15	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Property &amp; Housing</b>	Voluntary	41	0.00	0.00	0.00	0.00	0.00
	Ill-health	5	0.00	306,318.93	306,318.93	0.00	306,318.93
	Flexible	4	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Resources &amp; Finance</b>	Voluntary	16	0.00	0.00	0.00	0.00	0.00
	Ill-health	2	0.00	193,668.63	193,668.63	0.00	193,668.63
	Flexible	2	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>Deputy Chief Executives</b>	Voluntary	3	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>TOTALS FOR ALL SERVICES</b>	Voluntary	188	0.00	0.00	0.00	0.00	0.00
	Ill-health	34	0.00	2,948,742.55	2,948,742.55	0.00	2,948,742.55
	Flexible	20	0.00	0.00	0.00	0.00	0.00
	Employer Consent	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
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>242</b>	<b>0.00</b>	<b>2,948,742.55</b>	<b>2,948,742.55</b>	<b>0.00</b>	<b>2,948,742.55</b>

**Appendix 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
			£	£	£	£	£
<b>Comhairle nan Eilean Siar</b>	Voluntary	29	0.00	0.00	0.00	0.00	0.00
	Ill-health	4	0.00	441,376.41	441,376.41	0.00	441,376.41
	Flexible	2	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	6	281,772.68	178,895.27	460,667.95	1,727,664.64	-1,266,996.69
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
<b>Stornoway Port Authority</b>	Voluntary	0	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	1	0.00	30,124.78	30,124.78	0.00	30,124.78
<b>Cromarty Firth Port Authority</b>	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
<b>Inverness Harbour Trust</b>	Voluntary	0	0.00	0.00	0.00	0.00	0.00
	Ill-health	1	0.00	207,089.29	207,089.29	0.00	207,089.29
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
<b>Joint Valuation Board</b>	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
<b>Inverness College</b>	Voluntary	2	0.00	0.00	0.00	0.00	0.00
	Ill-health	1	0.00	108,485.82	108,485.82	0.00	108,485.82
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
<b>Lews Castle College</b>	Voluntary	0	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	1	14,178.46	1,585.74	15,764.20	28,196.90	-12,432.70
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
<b>UHI</b>	Voluntary	2	0.00	0.00	0.00	0.00	0.00
	Ill-health	1	0.00	241,931.88	241,931.88	0.00	241,931.88
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	2	25,124.00	395,596.01	420,720.01	1,652,536.07	-1,231,816.06
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
<b>Highland Blindcraft</b>	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	0	0.00	0.00	0.00	0.00	0.00
	Efficiency	1	0.00	828.19	828.19	0.00	828.19
<b>Hebridean Housing Partnership</b>	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
<b>Morrison FM</b>	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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

Employer	Type of retirement	Number	Capitalised cost to employer revenue budget	Capitalised cost to the pension fund	Total Capitalised Cost	Saving	Net Cost
			£	£	£	£	£
HIE	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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	Voluntary	1	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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	Voluntary	14	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	1	2,660.74	0.00	2,660.74	0.00	2,660.74
	Efficiency	0	0.00	0.00	0.00	0.00	0.00
NHS Highland	Voluntary	34	0.00	0.00	0.00	0.00	0.00
	Ill-health	5	0.00	600,294.69	600,294.69	0.00	600,294.69
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
Scottish Police Authority (former Northern Joint Police Board)	Voluntary	6	0.00	0.00	0.00	0.00	0.00
	Ill-health	1	0.00	325,057.19	325,057.19	0.00	325,057.19
	Flexible	1	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
Scottish Fire & Rescue Service (former Highland & Islands Fire Board)	Voluntary	4	0.00	0.00	0.00	0.00	0.00
	Ill-health	0	0.00	0.00	0.00	0.00	0.00
	Flexible	0	0.00	0.00	0.00	0.00	0.00
	Employers Consent	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
TOTALS FOR OTHER EMPLOYERS	Voluntary	98	0.00	0.00	0.00	0.00	0.00
	Ill-health	13	0.00	1,924,235.28	1,924,235.28	0.00	1,924,235.28
	Flexible	5	0.00	0.00	0.00	0.00	0.00
	Employers Consent	0	0.00	0.00	0.00	0.00	0.00
	Redundancy	10	323,735.88	576,077.02	899,812.90	3,408,397.61	-2,508,584.71
	Efficiency	2	0.00	30,952.97	30,952.97	0.00	30,952.97
TOTAL	ALL TYPES	128	323,735.88	2,531,265.27	2,855,001.15	3,408,397.61	-553,396.46

## Appendix 4 - Comparison With Previous Years

Employer	Type of retirement	2022/23 No	% of Retirals	2021/22 No	% of Retirals	2020/21 No	% of Retirals	2019/20 No	% of Retirals	2018/19 No	% of Retirals	2017/18 No	% of Retirals	2016/17 No	% of Retirals	2015/16 No	% of Retirals	2014/15 No	% of Retirals	2013/14 No	% of Retirals
<b>THE HIGHLAND COUNCIL</b>	Voluntary	188	77.69%	165	79.32%	102	75.00%	114	61.62%	119	69.19%	110	71.90%	91	29.55%	100	35.10%	110	65.87%	99	69.23%
	Ill-health	34	14.05%	21	10.10%	26	19.12%	51	27.57%	25	14.53%	20	13.07%	12	3.90%	17	5.96%	14	8.38%	8	5.59%
	Flexible	20	8.26%	21	10.10%	8	5.88%	17	9.19%	25	14.53%	17	11.11%	14	4.54%	50	17.54%	33	19.76%	30	20.98%
	E'er Consent	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	1.31%	11	3.57%	n/a	n/a	n/a	n/a	n/a	n/a
	Redundancy	0	0.00%	0	0.00%	0	0.00%	3	1.62%	3	1.75%	4	2.61%	180	58.44%	117	41.05%	9	5.39%	5	3.50%
	Efficiency	0	0.00%	1	0.48%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.35%	1	0.60%	1	0.70%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>242</b>	<b>100%</b>	<b>208</b>	<b>100%</b>	<b>136</b>	<b>100%</b>	<b>185</b>	<b>100%</b>	<b>172</b>	<b>100%</b>	<b>153</b>	<b>100%</b>	<b>308</b>	<b>100%</b>	<b>285</b>	<b>100%</b>	<b>167</b>	<b>100%</b>	<b>143</b>	<b>100%</b>
<b>OTHER EMPLOYERS</b>	Voluntary	98	76.56%	110	62.50%	90	72.58%	92	65.25%	87	74.36%	85	67.46%	100	64.51%	69	58.97%	98	68.06%	70	61.40%
	Ill-health	13	10.16%	14	7.95%	7	5.65%	26	18.44%	12	10.26%	17	13.49%	14	9.03%	11	9.40%	11	7.64%	15	13.16%
	Flexible	5	3.91%	14	7.95%	13	10.48%	11	7.80%	13	11.11%	13	10.32%	15	9.68%	23	19.66%	16	11.11%	12	10.53%
	E'er Consent	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	1.59%	2	1.29%	n/a	n/a	n/a	n/a	n/a	n/a
	Redundancy	10	7.81%	28	15.91%	10	8.06%	7	4.96%	2	1.71%	8	6.35%	23	14.84%	14	11.97%	17	11.80%	15	13.16%
	Efficiency	2	1.56%	10	5.68%	4	3.23%	5	3.55%	3	2.56%	1	0.79%	1	0.65%	0	0.00%	2	1.39%	2	1.75%
<b>TOTAL</b>	<b>ALL TYPES</b>	<b>128</b>	<b>100%</b>	<b>176</b>	<b>100%</b>	<b>124</b>	<b>100%</b>	<b>141</b>	<b>100%</b>	<b>117</b>	<b>100%</b>	<b>126</b>	<b>100%</b>	<b>155</b>	<b>100%</b>	<b>117</b>	<b>100%</b>	<b>144</b>	<b>100%</b>	<b>114</b>	<b>100%</b>
<b>TOTALS FOR ALL EMPLOYERS</b>	Voluntary	286	77.30%	275	71.61%	192	73.85%	206	63.19%	206	71.28%	195	69.89%	191	41.25%	169	42.04%	208	66.88%	169	65.76%
	Ill-health	47	12.70%	35	9.12%	33	12.69%	77	23.62%	37	12.80%	37	13.26%	26	5.62%	28	6.96%	25	8.04%	23	8.95%
	Flexible	25	6.76%	35	9.12%	21	8.08%	28	8.59%	38	13.15%	30	10.75%	29	6.26%	73	18.16%	49	15.76%	42	16.34%
	E'er Consent	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	4	1.44%	13	2.81%	n/a	n/a	n/a	n/a	n/a	n/a
	Redundancy	10	2.70%	28	7.29%	10	3.84%	10	3.07%	5	1.73%	12	4.30%	203	43.84%	131	32.59%	26	8.36%	20	7.78%
	Efficiency	2	0.54%	11	2.86%	4	1.54%	5	1.53%	3	1.04%	1	0.36%	1	0.22%	1	0.25%	3	0.96%	3	1.17%
<b>GRAND TOTALS</b>	<b>ALL TYPES</b>	<b>370</b>	<b>100%</b>	<b>384</b>	<b>100%</b>	<b>260</b>	<b>100%</b>	<b>326</b>	<b>100%</b>	<b>289</b>	<b>100%</b>	<b>279</b>	<b>100%</b>	<b>463</b>	<b>100%</b>	<b>402</b>	<b>100%</b>	<b>311</b>	<b>100%</b>	<b>257</b>	<b>100%</b>