



SCOTTISH PUBLIC PENSIONS AGENCY

To:

The Secretary General, Convention of Scottish Local Authorities

The Director of Education, Director of Finance & Human Resource
Manager, Scottish Local Authorities

Principals of Further and Higher Education Institutions

Independent Schools

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11 February 2004

Dear Sir or Madam

SUPERANNUATION (TEACHERS) CIRCULAR NUMBER 2004/2
THE TEACHERS' SUPERANNUATION (SCOTLAND) AMENDMENT REGULATIONS 2004

I enclose for any comments you may have, a draft of the Teachers' Superannuation (Scotland) Amendment Regulations 2004. Responses by Friday, 20 February would be appreciated.

These regulations make further amendments to Part G (Finance) of the Teachers' Superannuation (Scotland) Regulations 1992 (as amended) and are due to come into force on 31 March 2004. Currently, the 1992 Regulations require the Scottish Ministers to produce a set of cash accounts, however, this method of accounting has been superseded by the requirement for resource based accounts. The regulations relating to cash accounts are therefore redundant.

I apologise for the short time-scale, however, the amendments are relatively minor and do not affect teachers or employing authorities.

Yours faithfully

A handwritten signature in cursive script, appearing to read 'c. marr', is written in black ink on a light-colored rectangular background.

Christine Marr
Policy Manager, STSS