any travelling or subsistence allowance or other monies to be spent, or to cover expenses incurred, by him for the purposes of his employment.

- (2) Where fees or other variable payments were paid to an officer as part of his emoluments during any period immediately preceding the loss or diminution, the amount in respect of fees or other variable payments to be included in the annual rate of emoluments shall be the annual average of the fees or other payments paid to him during the period of 5 years immediately preceding the loss or diminution, or such other period as the compensating authority may think reasonable in the circumstances.
- (3) For the purposes of these regulations the annual rate of emoluments in relation to any employment which has been lost or the emoluments whereof have been lost or diminished shall be the amount described in (a), (b) or (c) of this paragraph, whichever is the greater—
 - (a) the emoluments received by him in the period of 12 months immediately preceding the loss or diminution;
 - (b) in the case of emoluments payable monthly, the emoluments payable in respect of the last complete month immediately preceding the loss or diminution multiplied by 12; or
 - (c) in the case of emoluments payable weekly, the emoluments payable in respect of the last complete week immediately preceding the loss or diminution multiplied by 52.

Emoluments of part-time employments

39. In ascertaining for the purposes of these regulations whether, and how far, the emoluments of alternative employment fall short of emoluments which have been lost where those emoluments were payable in respect of two or more part-time employments, the emoluments of the alternative employment or of the aggregate of two or more alternative employments shall be apportioned in the proportion which the emoluments of the part-time employments bore to each other.

Temporary variation of emoluments

40. In calculating for the purposes of these regulations the amount of any emoluments lost or the amount by which any emoluments have been diminished and in determining the resettlement and long-term compensation of any person who has suffered such a loss or diminution no account shall be taken of any temporary increase or decrease in the amount of the person's emoluments which is attributable to the making of any instrument mentioned in regulation 4 or to anything done in pursuance of such an instrument and otherwise than in the ordinary course of his employment.

Compensation not assignable

- 41.—(1) Subject to the provisions of any enactment in that behalf, any compensation to which a person becomes entitled under these regulations shall be paid by the compensating authority and shall be payable to, or in trust for, the person who is entitled to receive it, and shall not be assignable.
- (2) Without prejudice to any other right of recovery, any compensation paid in error may be recovered by the compensating authority by deduction from any compensation payable under these regulations.

Right of appeal from decision of compensating authority

- 42.—(1) Every person who is aggrieved by any decision of the compensating authority with respect to a compensation question or by any failure on the part of the compensating authority to notify him of any such decision within the appropriate time prescribed by these regulations may, within 13 weeks of the notification to him of the decision or the expiry of the prescribed time, as the case may be, institute proceedings for the determination of the question by a tribunal in accordance with the Industrial Tribunals (Labour Relations) Regulations 1974(a) as amended (b) and these regulations; and the tribunal shall determine the question accordingly.
- (2) For the purpose of any proceedings instituted in pursuance of this regulation, a person or persons may be appointed to sit with the tribunal as assessor or assessors.
- (3) The compensating authority shall give effect to the decision of a tribunal subject to any modifications that may be required in consequence of any appeal from that decision on a point of law.

Revocation

43.—The Land Drainage (Compensation) Regulations 1964(c) and the Land Drainage (Compensation) (Amendment) Regulations 1971 (d) are hereby revoked.

In witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 1st March 1977.

(L.S.)

John Silkin, Minister of Agriculture, Fisheries and Food

⁽a) S.I. 1974/1386 (1974 II, p. 5330). (c) S.I. 1964/1892 (1964 III, p. 4194).

⁽b) S.I. 1976/661 (1976 I, p. 1809). (d) S.I. 1971/1303 (1971 II, p. 3745).

Regulation 2(3)

TABLES AS TO CAPITAL VALUES AND ANNUAL AMOUNTS

TABLE I(a)

The capital value of an annual amount of £1 per annum, payable for life, which attracts pensions increase when the officer attains age 55, or immediately on retirement if age 55 has already been attained.

Age last birthday	Capital value of £1 per annum, with pensions increase attaching from age 55	
yeal (checkarities	Female	Male
	£p	£p
30	14.82	14.34
31	14.86	14.37
32	14·91 14·95	14·39 14·41
33 34	14.99	14.42
35	15.03	14.43
36	15.06	14.44
37	15.09	14.44
38	15.12	14.43
39	15.14	14.42
40	15.15	14·40 14·37
41 42	15·16 15·15	14.33
42 43	15.14	14.29
44	15.12	14.23
45	15.09	14.16
46	15.05	14.08
47	14.99	13.99
48	14.92	13.88
49	14.83	13.75
50	14.72	13.61
51	14.59	13.45
52	14.43	13.26
53	14.25	13.04
54	14.04	12.79
55	13.79	12.52
56	13·54 13·28	12·24 11·95
57 58	13.28	11.66
59	12:74	11.36
60	12.46	11.06
61	12.17	10.76
62	11.87	10.45
63	11.57	10.14
64	11.27	9.82
65	10.96	9.51
66	10.64	9.19
67	10.32	8.87
68 69	10·00 9·68	8·56 8·25

TABLE I(a)—contd.

Age last birthday	Capital value of £1 per annum, with pensions increase attaching from age 55	
	Female	Male
	£ p	£ p 7·94
70	9.36	7.94
71	9.03	7.63
72	8.70	7.32
73	8.38	7.02
74	8.05	6.72
75	7.73	6.43
76	7-41	6.14
77	7.09	5.86
78	6.78	5.59
79	6.47	5.32

NOTE:—This table is for use in connection with regulation 33(1) and (2) of the regulations for the compounding of annual retirement compensation which a person is currently entitled to receive under regulation 18, 19 or 20. Where the compensation is payable before age 60 (in the case of females) or 65 (in the case of males) but will be reduced on the attainment of that age to take account of National Insurance and Social Security benefits the tables should be used in conjunction with Table II(a) i.e. Table II(a) should be used for valuing that part of the compensation which ceases to be payable at 60(65) and this table should be used for valuing the remainder. This table is not applicable for—

- (i) compounding an annual sum payable to a widow under regulation 23 of the regulations (Table III should be used);
- (ii) compounding annual retirement compensation which will not begin to be paid until some future date.

TABLE I(b)The capital value of an annual payment of £1, payable for life, and attracting pensions increase from the outset.

Age last birthday	Capital value of £1 per annum, attracting pensions increase throughout life	
	Female	Male
	£ p	£ p
23 24	18.59	18.24
24	18.52	18.15
25	18.44	18.05
26	18.36	17.95
27	18.28	17.85
28	18.19	17-74
29	18.10	17.63
30	18.00	17.51
31	17.90	17.38
32	17.79	17.25
33	17.68	17.12
34	17.57	16.98
35	17:45	16.83
36	17.32	16.68
37	17.19	16.52
38	17.05	16.35
39	16.91	16.18
40	16.76	16.00
41	16.61	15.81
42	16.45	15.62
43	16.29	15.42
44	16.12	15.21
45	15.94	15.00
46	15.76	14.78
47	15.57	14.56
48	15.37	14.33
49	15.17	14.09
50	14.96	13.84
51	14.74	13.59
52	14.51	13.33
53	14.28	13.07
54	14.04	12.80

TABLE I(b)—contd.

Age last birthday	Capital value of £1 per annum, attracting pensions increase throughout life	
	Female	Male
55 56 57 58 59	£ p 13·79 13·54	£ p 12·52 12·24
	as for Table I((a) from age 55
60	v- 1	1

NOTE:—This table is for use in connection with regulation 33(1) and (2) for the compounding of annual retirement compensation which a person is currently entitled to receive under regulation 19 if he becomes incapacitated before normal retiring age. Where the compensation is payable before age 60 (in the case of females) or 65 (in the case of males) but will be reduced on the attainment of that age to take account of National Insurance and Social Security benefits the table should be used in conjunction with Table II(b) i.e. Table II(b) should be used for valuing that part of the compensation which ceases to be payable at 60(65) and this table should be used for valuing the remainder.

This table is not applicable for-

- (i) compounding an annual payable sum to a widow under regulation 23 of the regulations (Table III should be used);
- (ii) compounding annual retirement compensation which will not begin to be paid until some future date.

TABLE II(a)

Capital value of £1 per annum, ceasing at age 60 (females), 65 (males), which attracts pensions increase from age 55 or retirement age if greater.

Age last birthday —	Capital	Value
on may	Female	Male
	£ p 12·11	£ p 12⋅92
30	12.11	12.92
31	12.01	12.87
32	11.91	12.81 •
33	11.80	12.75
34	11.68	12.68
35	11.55	12.60
36	11.40	12.51
37	11.24	12.41
20	11.24	12.30
38	11.07	12.30
39	10.88	12.18
40	10.67	12.04
41	10.44	11.89
42	10.19	11.72
43	9.92	11.53
44	9.63	11.33
45	9.31	11.11
46	8.96	10.86
47	8.58	10.59
48	8.16	10.30
49	7.71	9.98
50	7.22	9.62
51	6.68	9.23
52	0.00	8.80
52	6.09	
53	5.45	8.33
54	4.75	7.81
55	3.99	7.24
56	3.18	6.64
57	2.33	6.01
58	1.43	5.35
59	49	4.65
60		3.91
61	2 2	3.13
62		2.30
62		
63		1.42
64		48

NOTE:—This table is for use in connection with regulation 33(1) and (2) for the compounding of any part of annual retirement compensation which will cease to be payable on the attainment of age 60 (in the case of females) or 65 (in the case of males). Table I(a) should be used in relation to the remainder of such compensation, i.e. the part which is payable for life—see note on that table.

TABLE II(b) Capital value of £1 per annum, ceasing at age 60 (females), 65 (males), which attracts pensions increase from the outset of the pension.

Age last	Capital va	alue
birthday	Female	Male
2007/200	£ p	£ p
23	16∙68	17.24
24	16.51	17·10
25	16.33	16.95
26	16.14	16.79
27	15.94	16.63
28	15.74	16.46
29	15.52	16.28
30	15.29	16.09
31	15.05	15.89
32	14.80	15.68
33	14.54	15.46
34	14.26	15.23
35	13.97	15.00
36	13.66	14.75
37	13.34	14.49
38	13.01	14.22
39	12.66	13.94
40	12.29	13.64
41	11.90	13.33
42	11.49	13.01
43	11.07	12.67
44	10.63	12.31
45	10-16	11.94
46	9.67	11.56
47	9.15	11.16
48	8.61	10.74
49	8.04	10.30
50	7.45	9.85
51	6.83	9.38
52	6.17	8.88
53	5.48	8.36
54	4.75	7.81
55	3.99	7.24
56	3.18	6.64
57	2.33	6.01
58	1.43	5.35
59	49	4.65

TABLE II(b)—contd.

Age last birthday –	Capita	l value
ortificay —	Female	Male
	£р	£ p
60		3.91
61	_	3.13
62	_	2.30
63		1.42
64		48

NOTE:—This table is for use in connection with regulation 33(1) and (2) for the compounding of any part of annual retirement compensation which will cease to be payable on the attainment of age 60 (in the case of females) or 65 (in the case of males). Table I(b) should be used in relation to the remainder of such compensation, i.e. the part which is payable for life—see note on that table.

TABLE III
Capital value of an annual amount of £1, which attracts pensions increase from the outset, payable to a widow until death or remarriage.

Age of widow at date of widowhood	Capital value	Age of widow at date of widowhood	Capital value
	£p		£р
20	6.00	45	13.14
21 22 23	6.00	46	13.25
22	6.00	47	13.34
23	6.00	48	13.40
24	6.13	49	13.44
25	6.58	50	13.46
26	7.01	51	13.46
27	7.41	52	13.43
28	7.78	53	13.38
29	8.11	54	13.31
30	8-41	55	13.22
31	8.72	56	13.10
32	9.06	57	12.96
33	9.42	58	12.80
34	9.82	59	12.61
35	10.24	60	12.39
36	10.65	61	12.14
37	11.04	62	11.87
38	11.40	63	11.57
39	11.73	64	11.27
40	12.04	65	10.96
41	12.33	66	10.64
42	12.59	67	10.32
43	12.81	68	10.00
44	12.99	69	9.68
- 4		70	9.35

NOTE:—This table is for use in connection with regulation 33(1) for compounding annual compensation payable to a widow under regulation 23. It should also be used, where a reduction of compensation under regulation 23(7) of the regulations falls to be apportioned between the compensation payable under that regulation and under regulation 24, for ascertaining the capital value of annual compensation to a widow.

TABLE IV(a)

The annual amount, payable for life, which attracts pensions increase from age 55, or from retirement if age 55 has already been attained, equivalent in value to a lump sum of £100.

Age last birthday	Annual amount, attracting and payable for life, equal i	pensions increase from age 55, in value to a lump sum of £100
	Female	Male
	£ p	£ p
30	6.75	6.97
31	6.73	6.96
32	6.71	6.95
33	6.69	6.94
34	6.67	6.93
35	6.65	6.93
36	6.64	6.93
37	6.63	6.93
38	6.61	6.93
39	6.61	6.93
40	6.60	6.94
41	6.60	6.96
42	6.60	6.98
43	6.61	7.00
44	6.61	7.03
45	6.63	7.06
46	6.64	7.10
47	6.67	7.15
48	6.70	7.20
49	6.74	7.27
50	6.79	7.35
51	6.85	7.43
52	6.93	7.54
53	7.02	7.67
54	7.12	7.82
55	7-25	7.99
56	7-39	8.17
57	7.53	8.37
58	7.69	8.58
59	7.85	8.80
60	8.03	9.04
61	8.22	9.29
62	8.42	9.57
63	8.64	9.86
64	8.87	10.18
65	9.12	10.52
66	9.40	10.88
67	9.69	11.27
68	10.00	11.68
69	10.33	12.12

TABLE IV(a)—contd.

Age last birthday	Annual amount, attracting pensions increase from age 55, and payable for life, equal in value to a lump sum of £100	
	Female	Male
	£ p	£ p
70	10.68	12.59
71	11.07	13.11
72	11.49	13.66
73	11.93	14.25
74	12.42	14.88
75	12.94	15.55
76	13.50	16.29
77	14.10	17.06
78	14.75	17.89
79	15.46	18.80

NOTE:—This table is for use in connection with regulation 21 for ascertaining the annual amount by which retirement compensation under regulation 18, 19 or 20 is to be reduced where a claimant has not paid to the compensating authority an amount equal to any sum paid to him by way of superannuation contributions or that amount has been repaid to him by the compensating authority at his request. It should also be used in connection with regulation 33(2) of the regulations for calculating for the purposes of that paragraph the annual value of retirement compensation awarded as a lump sum.

TABLE IV(b) The annual amount, which attracts pensions increase throughout life, equivalent in value to a lump sum of £100.

Age last birthday	Annual sum, attracting pen life, equal in value to a l	sions increase throughou lump sum of £100
	Female	Male
Noon	£ p	£ p
23	5.38	5.48
24	5.40	5.51
25	5.42	5.54
26	5.45	5.57
27	5.47	5.60
28	5.50	5.64
29	5.52	5.67
30	5.56	5.71
31	5.59	5.75
32	5.62	5.80
33	5.66	5.84
34	5.69	5.89
35	5.73	5.94
36	5.77	6.00
37	5.82	6.05
38	5.87	6.12
39	5.91	6.18
40	5.97	6.25
41	6.02	6.33
42	6.08	6.40
43	6.14	6.49
44	6.20	6.57
45	6.27	6.67
46	6.35	6.77
47	6-42	6.87
48	6.51	6.98
49	6.59	7.10
50	6.68	7.23
51	6.78	7.36
52	6.89	7.50
53	7.00	7.65
54	7.12	7.81

TABLE IV(b)—contd.

Age last birthday	Annual sum, attracting pens life, equal in value to a	tions increase throughour a lump sum of £100
	Female	Male
55 56 57 58 59	£ p 7·25 7·39	£ p 7.99 8.17
60	as for Table IV(a	i) from age 55

NOTE:—This table is for use in connection with regulation 21 for ascertaining the annual amount by which retirement compensation under regulation 19 is to be reduced where a claimant has become incapacitated before normal retiring age and has not paid to the compensating authority an amount equal to any sum paid to him by way of superannuation contributions or that amount has been repaid to him by the compensating authority at his request. It should also be used in connection with regulation 33(2) of the regulations for calculating for the purposes of that paragraph the annual value of retirement compensation awarded as a lump sum.

TABLE V

The annual amount, which attracts pensions increase from the outset, payable to a widow until death or remarriage, equivalent in value to a lump sum of £100.

of the state of th				
Age of widow at date of widowhood	Annual amount	Age of widow at date of widowhood	Annual amount	
20 21 22 23 24	£ p 16·67 16·67 16·67 16·67 16·31	45 46 47 48 49	£ p 7·61 7·55 7·50 7·46 7·44	
25	15·20	50	7·43	
26	14·27	51	7·43	
27	13·50	52	7·45	
28	12·85	53	7·47	
29	12·33	54	7·51	
30	11·89	55	7·56	
31	11·47	56	7·63	
32	11·04	57	7·72	
33	10·62	58	7·81	
34	10·18	59	7·93	
35	9·77	60	8·07	
36	9·39	61	8·24	
37	9·06	62	8·42	
38	8·77	63	8·64	
39	8·53	64	8·87	
40	8·31	65	9·12	
41	8·11	66	9·40	
42	7·94	67	9·69	
43	7·81	68	10·00	
44	7·70	69	10·33	
		70	10.70	

NOTE:—This table is for use in connection with regulation 23(7) for ascertaining the annual amount by which compensation to a widow is to be reduced in the circumstances described in that paragraph. If a reduction is required to be apportioned between compensation payable under regulations 23 and 24, the capital value of annual compensation to a widow should be ascertained by reference to Table III.

TABLE VI(a)

The capital value of each £100 of the total amount of long-term compensation, payable to age 65, in which the annual payments attract pensions increase from age 55, according to the outstanding period of long-term compensation.

Outstanding number of complete years of long-term compensation	Capital value		
	Female	Male	
III T	£ p	£p	
0	98.65	98.50	
1 2 3 4	95.95	95.50	
2	93.25	92.60	
3	90.65	89.80	
4	88.20	87.15	
5 6	85-90	84.70	
6	83.70	82.40	
7 8 9	81.60	80.25	
8	79-60	78.20	
9	77.70	76.30	
10	75-80	74-40	
11	73.85	72.45	
12	71.80	70.45	
13	69.75	68.40	
14	67.70	66·40	
15	65.65	64.40	
16	63-65	62.45	
17	61.70	60.55	
18	59.80	58.75	
19	58.00	57.00	
20	56-25	55.30	
21	54-55	53.65	
22	52.95	52.10	
23	51.40	50.60	
24	49.90	49.15	
25	48.45	47.75	
26	47.05	46.40	
27	45.75	45.10	
28	44.45	43.90	
29	43·20	42.75	
30	42.05	41.60	

NOTE:—This table is for use in connection with regulation 33(1) and (2) for compounding awards of long-term compensation under Part IV of the regulations. The total amount of the annual long-term compensation which is to be compounded must first be calculated, i.e. the amount which the person would receive on account of that compensation, or the part of it which is to be compounded, if it were paid until age 65. For each £100 so calculated, the lump sum payment will be the amount shown in the table according to the number of complete years in the period between the date of compounding and age 65.

TABLE VI(b)

The capital value of each £100 of the total amount of long-term compensation, payable to age 70, in which the annual payments attract pensions increase from age 55, according to the outstanding period of long-term compensation.

Outstanding number	Capital value		
of complete years of long-term compensation	Female	Male	
0 1 2 3 4	£ p 98·50 95·50 92·60 89·80 87·20	£ p 98:30 94:90 91:60 88:40 85:45	
5	84·75	82·80	
6	82·45	80·35	
7	80·30	78·10	
8	78·25	76·00	
9	76·35	74·05	
10	74·50	72·20	
11	72·75	70·45	
12	71·10	68·85	
13	69·55	67·30	
14	68·00	65·85	
15	66·50	64·40	
16	64·95	62·90	
17	63·35	61·40	
18	61·70	59·85	
19	60·05	58·25	
20	58·40	56·70	
21	56·80	55·20	
22	55·20	53·70	
23	53·65	52·25	
24	52·15	50·80	
25	50·70	49·40	
26	49·25	48·05	
27	47·90	46·75	
28	46·55	45·50	
29	45·25	44·30	
30	44.05	43·10	

NOTE:—This table is for use in connection with regulation 33(1) and (2) for compounding awards of long-term compensation under Part IV of the regulations. The total amount of the annual long-term compensation which is to be compounded must first be calculated, i.e. the amount which the person would receive on account of that compensation, or the part of it which is to be compounded, if it were paid until age 70. For each £100 so calculated, the lump sum payable will be the amount shown in the table according to the number of complete years in the period between the date of compounding and age 70.

SCHEDULE 2

Regulations 2, 3 and

INSTRUMENTS TO WHICH LOSS OR DIMINUTION IS ATTRIBUTABLE AND THE RESPECTIVE RELEVANT AUTHORITIES,

COMPENSATING AUTHORITIES AND MATERIAL DATES

"Relevant authority" Compensating authority
The drainage body from whom the rights etc. of the drainage body were transferred to the water authority to whom the transfer effected by the scheme was made to the water authority to whom the transfer effected by the scheme was made.
2. Any drainage body to whom, or to whose drainage district, the scheme relates cheme relates compensating authority for the purpose of these regulations
3. The internal drainage board from whom the powers etc. of the drainage board were transferred to a water authority by the order

15

Regulations 2, 3 and 4	Col. 5 "Material date" for any other purposes	4. As in paragraph 3 above	5. The first day of the first financial year or period (if less than a year) in respect of which the agreement operates.
	Col. 4 "Material date" for purposes of regulations 3 and 5	4. As in paragraph 3 above	5. The date on which the agreement came into operation
SCHEDULE 2—contd.	Col. 3 Compensating authority	4. The water authority from whom the transfer effected by the order was made	5. The internal drainage board with whom the agreement is made
	Col. 2 "Relevant authority"	4. The water authority who were the drainage board of an internal drainage district for which the Minister by the order constituted an internal drainage board	5. The internal drainage board with whom the agreement is made
	Col. 1 Instrument to which, or in pursuance of which anything is done to which, the loss or diminution is attributable	4. An order under section 13 of the Act	5. An agreement under section 81 of the Act

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

- 1. These Regulations provide for the payment of compensation to or in respect of persons who suffer loss of employment or loss or diminution of emoluments which is attributable to a scheme under section 10 or 11, an order under section 12 or 13 or an agreement under section 81 of the Land Drainage Act 1976 or to anything done in pursuance of any such scheme, order or agreement.
- 2. Part I of the regulations (with Schedules 1 and 2) contains definitions. Part II (with Schedule 2) specifies the persons to whom the regulations apply and the the grounds of entitlement to compensation.
- 3. The compensation payable is:
 - (a) resettlement compensation for loss of employment (Part III);
 - (b) long-term compensation for loss of employment or loss or diminution of emoluments (Part IV);
 - (c) retirement compensation for loss of employment or loss or diminution of emoluments (Part V);
 - (d) compensation to the widow, child or other dependant or to the personal representatives of a claimant who was a pensionable officer (Part V).
- 4. Resettlement compensation is payable in a lump sum to officers with at least 2 years' service in relevant employment. The qualifying conditions and factors to be considered are set out in regulation 7, and the methods of calculation are set out in regulations 8 and 9.
- 5. Long-term and retirement compensation is payable to officers with at least five years' service in relevant employment. The qualifying conditions and factors to be considered are set out in regulations 11 and 12.
- 6. The method of calculating the amount of long-term compensation is laid down in regulations 13 (loss of emoluments) and 14 (diminution of emoluments). The compensation is payable from the date determined under regulation 15, but is not payable for any period in respect of which retirement compensation is payable. In the case of a non-pensionable officer, compensation not exceeding one half of the rate of long-term compensation may be paid beyond normal retiring age (regulation 26).
- 7. Retirement compensation payable to a pensionable officer is based upon his accrued pension rights (regulations 18 and 20) supplemented in the case of persons aged 40 or over at the date of the loss or diminution by the addition of notional years of service (regulation 17). Special provision is made for any persons whose pension arrangements are by way of policies of insurance (regulation 27). Retirement compensation is ordinarily payable from normal retiring age, but in certain circumstances is payable earlier (regulation 19).
- 8. Compensation is payable to the widow, child or other dependant or to the personal representatives or trustees of a claimant who dies where such persons would have benefited under the relevant pension scheme (regulations 23 to 25).
- 9. Part VI provides for long-term and retirement compensation to be reviewed and for awards to be varied in the light of changing circumstances (regulation 32). It also contains provisions for the adjustment, suspension and compounding of compensation in certain circumstances.