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# UK Atomic Energy Authority Pension Schemes

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## Introduction

1. This Request for Resources covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UKAEA pension schemes.
2. There are three schemes: the Combined Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UKAEA, UKAEA Limited, Dounreay Site Restoration Limited, the Civil Nuclear Police Authority, Reactor Sites Restoration Limited, National Nuclear Laboratories, International Nuclear services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UKAEA employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.
3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes. Income is appropriated in aid.
4. Assumptions for 2009-10 compared to 2008-09 are
 

	2008-09			2009-10		
	Average pension			Average pension		
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	15,985	8,908	171.30	16,029	8,725	167.79
Dependents	6,208	3,938	75.74	6,178	4,118	79.19
5. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers.
6. Symbols are explained in the Introduction to this booklet.

# UK Atomic Energy Authority Pension Schemes

## Part I

	£
<b>Request for Resources 1: Effective management of UKAEA pension schemes</b>	<b>263,131,000</b>
<b>Total net resource requirement</b>	<b>263,131,000</b>
<b>Net cash requirement</b>	<b>155,243,000</b>

Amounts required in the year ending 31 March 2010 for expenditure by the UK Atomic Energy Authority Pension Schemes on:

### RfR 1: Effective management of UKAEA pension schemes

Payment of pensions etc., to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and associated non-cash items.

The **UK Atomic Energy Authority Pension Schemes** will account for this Estimate.

	Net total	Allocated in Vote on Account	Balance to complete
<b>RfR 1</b>	<b>263,131,000</b>	<b>120,304,000</b>	<b>142,827,000</b>
<b>Total net resource requirement</b>	<b>263,131,000</b>	<b>120,304,000</b>	<b>142,827,000</b>
<b>Net cash requirement</b>	<b>155,243,000</b>	<b>50,400,000</b>	<b>104,843,000</b>

**Part II: Subhead detail**

£'000

2009-10 Provision						2008-09 Provision	2007-08 Outturn		
Resources						Capital	Non- operating	Net Total	Net Total
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A	Resources	Resources
1	2	3	4	5	6	7	8	9	10
<b>RfR 1: Effective management of UKAEA pension schemes</b>									
-	-	297,331	297,331	34,200	263,131	-	-	279,844	274,823
<b>Spending in Annually Managed Expenditure (AME)</b>									
<i>Central Government spending</i>									
A Payments of pensions, transfer values and repayments of contributions									
-	-	297,331	297,331	34,200	263,131	-	-	279,844	274,823
<b>Total for Estimate:</b>									
-	-	297,331	297,331	34,200	263,131	-	-	279,844	274,823

## Part II: Resource to cash reconciliation

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement</b>	<b>263,131</b>	<b>279,844</b>	<b>274,823</b>
<b>Voted capital items</b>			
Capital	-	-	-
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-297,331	-347,038	-382,339
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	13,364	-19,190
Use of provisions	189,443	207,326	194,386
<b>Total accruals to cash adjustments</b>	<b>-107,888</b>	<b>-126,348</b>	<b>-207,143</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>155,243</b>	<b>153,496</b>	<b>67,680</b>

### Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	<b>£'000</b>					
	<b>2009-10</b>		<b>2008-09</b>		<b>2007-08</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	6,340	7,024
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>6,340</b>	<b>7,024</b>

## Forecast Combined Revenue Account

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Programme Costs</b>			
RfR 1	263,131	279,844	274,823
<i>of which:</i>			
Income			
Contributions received	33,600	71,337	92,812
Transfers in	600	8,357	14,704
Other income receivable	-	-	-
Total Income	34,200	79,694	107,516
Expenditure			
Increase in liability	37,950	77,396	153,139
Interest on scheme liability	259,381	269,642	229,200
Other expenditure	-	12,500	-
Total Expenditure	297,331	359,538	382,339
Non-voted	-	-	-6,340
<b>Total Net Programme costs</b>	<b>263,131</b>	<b>279,844</b>	<b>268,483</b>
<b>Total Net Operating Cost</b>	<b>263,131</b>	<b>279,844</b>	<b>268,483</b>
<i>of which:</i>			
Net Resource Requirement	263,131	279,844	274,823
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-6,340
Reduction in planned spend unable to be included in Estimate	-	-	-
<b>Resource Budget</b>	<b>263,131</b>	<b>279,844</b>	<b>268,478</b>

## Notes to the Main Estimate

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>263,131</b>	<b>279,844</b>	<b>274,823</b>
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Non-voted expenditure in the OCS	-	-	-
Consolidated Fund Extra Receipts in the OCS	-	-	-6,340
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>263,131</b>	<b>279,844</b>	<b>268,483</b>
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	-	-
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Voted expenditure outside the budget	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Resource consumption of non departmental public bodies	-	-	-
Unallocated resource provision	-	-	-
Other adjustments	-	-	-5
<b>Resource Budget (Budget)</b>	<b>263,131</b>	<b>279,844</b>	<b>268,478</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	-	-
Annually Managed Expenditure (AME)	263,131	279,844	268,478

### Reconciliation of capital expenditure between Estimates and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Voted Capital (Estimates)</b>	-	-	-
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
Other Consolidated Fund Extra Receipts	-	-	-
Capital spending by non-departmental public bodies	-	-	-
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Supported capital expenditure (revenue)	-	-	-
Capital spending by levy funded bodies	-	-	-
Unallocated capital provision	-	-	-
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
<b>Capital Budget (Budget)</b>	-	-	-
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	-	-
Annually Managed Expenditure (AME)	-	-	-

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## Notes to the Main Estimate (*continued*)

### Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following Accounting Officer appointments have been made for the Request for Resources within this Estimate:

**Request for Resources 1:** Simon Fraser, Permanent Head of the Department

Simon Fraser, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Simon Fraser is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities particular regard is given to:

- Observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the *Financial Reporting Manual* (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are set out in chapter 3 of *Managing Public Money* issued by the Treasury.

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**Notes to the Main Estimate (*continued*)**
**Analysis of operating appropriations in aid (A in A)**

	<b>£'000</b>		
	<b>2009-10 Provision</b>	<b>2008-09 Provision</b>	<b>2007-08 Outturn</b>
<b>RfR 1: Effective management of UKAEA pension schemes</b>			
<b>Programme</b>	<b>34,200</b>	<b>79,694</b>	<b>107,516</b>
<i>of which:</i>			
Pension scheme related income	34,200	79,694	107,516
<b>Total RfR 1</b>	<b>34,200†</b>	<b>79,694</b>	<b>107,516</b>
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: receipts of employers' and employees' contributions and inward transfers.</i>			
<b>Total Operating A in A</b>	<b>34,200</b>	<b>79,694</b>	<b>107,516</b>

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**Notes to the Main Estimate (*continued*)**
**Analysis of Consolidated Fund extra receipts****£'000**


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	<b>2009-10</b>		<b>2008-09</b>		<b>2007-08</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>
Excess AinA Δ	-	-	-	-	6,340	7,024
<b>Total</b>	-	-	-	-	<b>6,340</b>	<b>7,024</b>

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## Notes to the Main Estimate (*continued*)

### Comparison of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2009-10 of £263,131,000 is 6.0 per cent lower than the final net provision for 2008-09 of £279,844,000 and the forecast outturn for 2008-09 of £279,844,000.

### Cash which may be retained to offset expenditure

	<b>£'000</b>		
	<b>2009-10 Provision</b>	<b>2008-09 Provision</b>	<b>2007-08 Outturn</b>
Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been, or will be, appropriated in aid.	34,200	79,694	107,516

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