
Cabinet Office: Civil superannuation

Introduction

1. This Estimate covers the payment and associated non-cash items of pensions and other benefits to persons covered by the Principal Civil Service Pension Scheme (PCSPS) and certain other statutory schemes, including schemes for civil servants made under the Superannuation Act 1972.
2. Provision is also made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years, and surrendered as extra receipts to the Consolidated Fund.
3. PCSPS employers meet the cost of pension cover for their staff by payment of charges set on an accruals basis. These charges, along with scheme members' contributions, are appropriated in aid of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Symbols are explained in the Introduction to this booklet.

Cabinet Office: Civil superannuation

Part I

	£
Request for Resources 1: Civil superannuation	7,141,000,000
Total net resource requirement	7,141,000,000
Net cash requirement	1,456,500,000

Amounts required in the year ending 31 March 2010 for expenditure by the Cabinet Office: Civil superannuation on:

RfR 1: Civil superannuation

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and associated non-cash items.

The **Cabinet Office: Civil superannuation** will account for this Estimate.

	£		
	Net total	Allocated in Vote on Account	Balance to complete
RfR 1	7,141,000,000	3,241,800,000	3,899,200,000
Total net resource requirement	7,141,000,000	3,241,800,000	3,899,200,000
Net cash requirement	1,456,500,000	495,000,000	961,500,000

Part II: Subhead detail

£'000

2009-10 Provision						2008-09 Provision	2007-08 Outturn		
Resources						Capital Non- operating		Net Total Resources	Net Total Resources
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A	9	10
1	2	3	4	5	6	7	8		
RfR 1: Civil superannuation									
-	-	10,348,500	10,348,500	3,207,500	7,141,000	-	-	7,208,000	7,596,120
Spending in Annually Managed Expenditure (AME)									
<i>Central Government spending</i>									
A Civil superannuation									
-	-	10,348,500	10,348,500	3,207,500	7,141,000	-	-	7,208,000	7,596,120
Total for Estimate:									
-	-	10,348,500	10,348,500	3,207,500	7,141,000	-	-	7,208,000	7,596,120

Part II: Resource to cash reconciliation

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Resource Requirement	7,141,000	7,208,000	7,596,120
Voted capital items			
Capital	-	-	-
Less Non-operating A-in-A	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,339,000	-10,540,000	-10,906,576
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-45,000	65,000	-60,167
Increase (-) / Decrease (+) in creditors	-	23,000	-54,253
Use of provisions	4,699,500	4,394,000	4,058,043
Total accruals to cash adjustments	-5,684,500	-6,058,000	-6,962,953
Excess cash to be CFERd	-	-	-
Net Cash Requirement	1,456,500	1,150,000	633,167

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):

	£'000					
	2009-10 Provision		2008-09 Provision		2007-08 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	22,887	-
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	2,740	2,740
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
Total	-	-	-	-	25,627	2,740

Forecast Combined Revenue Account

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Programme Costs			
RfR 1	7,141,000	7,208,000	7,596,120
<i>of which:</i>			
Income			
Contributions received	3,053,500	3,174,000	3,110,920
Transfers in	87,000	101,000	116,897
Other income receivable	67,000	67,000	91,923
Total Income	3,207,500	3,342,000	3,319,740
Expenditure			
Increase in liability	3,488,000	4,106,000	4,892,576
Interest on scheme liability	6,851,000	6,434,000	6,014,000
Other expenditure	9,500	10,000	9,284
Total Expenditure	10,348,500	10,550,000	10,915,860
Non-voted	-	-	-22,887
Total Net Programme costs	7,141,000	7,208,000	7,573,233
Total Net Operating Cost	7,141,000	7,208,000	7,573,233
<i>of which:</i>			
Net Resource Requirement	7,141,000	7,208,000	7,596,120
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-22,887
Reduction in planned spend unable to be included in Estimate	-	-	-
Resource Budget	7,141,000	7,208,000	7,573,233

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Resource Requirement (Estimates)	7,141,000	7,208,000	7,596,120
<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	-	-	-22,887
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
Net Operating Cost (Accounts)	7,141,000	7,208,000	7,573,233
<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	-	-	-
Resource Budget (Budget)	7,141,000	7,208,000	7,573,233
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	-	-
Annually Managed Expenditure (AME)	7,141,000	7,208,000	7,573,233

Reconciliation of capital expenditure between Estimates and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
Net Voted Capital (Estimates)	-	-	-
<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	-	-	-
Capital Budget (Budget)	-	-	-
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	-	-
Annually Managed Expenditure (AME)	-	-	-

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: Sir Gus O'Donnell, Permanent Head of the Department

Sir Gus O' Donnell, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Sir Gus O' Donnell 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.

Notes to the Main Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
RfR 1: Civil superannuation			
Programme	3,207,500	3,342,000	3,319,740
<i>of which:</i>			
Pension scheme related income	3,207,500	3,342,000	3,319,740
Other income (including receipts)	-	-	-
Total RfR 1	3,207,500†	3,342,000	3,319,740
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: charges received from departments and others on account of the cost of pension cover provided for their staff; periodical contributions for widows', widowers' and dependants' benefits, other superannuation contributions and transfer values and bulk transfer value receipts.</i>			
Total Operating A in A	3,207,500	3,342,000	3,319,740

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

£'000

	2009-10		2008-09		2007-08	
	Provision		Provision		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Excess appropriations in aid Δ	-	-	-	-	22,887	-
Other CFERs \bullet	-	-	-	-	2,740	2,740
Total	-	-	-	-	25,627	2,740

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 £7,141,000,000 is 0.9 per cent lower than the final net provision for 2008-09 of £7,208,000,000 and the forecast outturn for 2008-09 of £7,208,000,000.

Cash which may be retained to offset expenditure

	£'000		
	2009-10 Provision	2008-09 Provision	2007-08 Outturn
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.	3,207,500	3,342,000	3,319,740
