
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.
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, offset the spending of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2012-13.

Part I

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	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000,000	-	8,073,000,000
Capital	-	-	-
Total Net Budget			
Resource	8,073,000,000	-	8,073,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,167,000,000		

Amounts required in the year ending 31 March 2014 for expenditure by the cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

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

Income 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, transfer values and bulk transfer receipts.

The **Cabinet Office** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,073,000,000	3,675,600,000	4,397,400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,167,000,000	1,070,055,000	1,096,945,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Total Spending in AME										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Total for Estimate										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	11,469,000	-3,396,000	8,073,000	-	-	-	8,168,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	8,073,000	8,168,000	8,715,117
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,906,000	-5,790,100	-6,840,484
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,460,000	-11,409,600	-11,906,758
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-20,000	-20,000	-53,246
Increase (-) / Decrease (+) in creditors	-	-	-22,870
Use of provisions	5,574,000	5,639,500	5,142,390
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,167,000	2,377,900	1,874,633

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Programme Costs	11,469,000	11,418,600	11,916,396
<i>Of which:</i>			
Increases in liability	4,672,000	4,332,600	4,213,758
Interest on scheme liability	6,788,000	7,077,000	7,693,000
Other expenditure	9,000	9,000	9,638
<i>Less:</i>			
Contributions received	-3,187,500	-3,092,600	-3,024,112
Transfers in	-158,500	-91,000	-38,675
Other income	-50,000	-67,000	-138,492
Net Programme Costs	8,073,000	8,168,000	8,715,117
Total Net Operating Costs	8,073,000	8,168,000	8,715,117
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,073,000	8,168,000	8,715,117
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	8,073,000	8,168,000	8,715,117
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,073,000	8,168,000	8,715,117
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,073,000	8,168,000	8,715,117

Part III: Note B - Analysis of Departmental Income

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	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource AME	-3,396,000	-3,250,600	-3,201,279
<i>Of which:</i>			
Programme			
Pensions	-3,396,000	-3,250,600	-3,201,279
<i>Of which:</i>			
A: Civil superannuation	-3,396,000	-3,250,600	-3,201,279
Total Programme	-3,396,000	-3,250,600	-3,201,279
Total Voted Resource Income	-3,396,000	-3,250,600	-3,201,279

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2013-14, 2012-13 or 2011-12.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer:	Richard Heaton
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Richard Heaton has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and 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 (FRM), 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 regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.