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# National Health Service Pension Scheme

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## Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pensions Scheme Regulations 1995 (as amended) and 2008.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The NHS Business Services Authority is responsible for administering the scheme. The related running costs are borne on the Department of Health Estimate.

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,464,222,000	-	14,464,222,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,464,222,000	-	14,464,222,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,044,854,000</b>		

Amounts required in the year ending 31 March 2014 for expenditure by National Health Service Pension Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,464,222,000	6,303,683,000	<b>8,160,539,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-1,044,854,000</b>	-	<b>-1,044,854,000</b>

## Part II: Subhead detail

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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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<i>Of which:</i>										
A Pensions										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<b>Total Spending in AME</b>										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<b>Total for Estimate</b>										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	24,146,936	-9,682,714	14,464,222	-	-	-	13,273,842	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
<b>Net Resource Requirement</b>	<b>14,464,222</b>	<b>13,273,842</b>	<b>16,388,595</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-15,509,076</b>	<b>-13,942,212</b>	<b>-17,231,392</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-24,146,936	-22,284,313	-24,919,256
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	-63,000	-30,000	54,365
Increase (-) / Decrease (+) in creditors	-10,000	111,466	160,239
Use of provisions	8,710,860	8,260,635	7,473,260
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-1,044,854</b>	<b>-668,370</b>	<b>-842,797</b>

## 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	24,146,936	22,284,313	24,919,256
<i>Of which:</i>			
Increases in liability	12,206,495	10,254,313	10,419,256
Interest on scheme liability	11,940,441	12,030,000	14,500,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-9,462,714	-8,791,906	-8,289,016
Transfers in	-82,000	-83,148	-95,454
Other income	-138,000	-135,417	-146,191
<b>Net Programme Costs</b>	<b>14,464,222</b>	<b>13,273,842</b>	<b>16,388,595</b>
<b>Total Net Operating Costs</b>	<b>14,464,222</b>	<b>13,273,842</b>	<b>16,388,595</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	14,464,222	13,273,842	16,388,595
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	-	-	-
<b>Total Resource Budget</b>	<b>14,464,222</b>	<b>13,273,842</b>	<b>16,388,595</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	14,464,222	13,273,842	16,388,595
<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	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,464,222</b>	<b>13,273,842</b>	<b>16,388,595</b>

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**Part III: Note B - Analysis of Departmental Income**

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	2013-14 Plans	2012-13 Provision	2011-12 Outturn
<b>Voted Resource AME</b>	<b>-9,682,714</b>	<b>-9,010,471</b>	<b>-8,530,661</b>
<i>Of which:</i>			
Programme			
Pensions	-9,682,714	-9,010,471	-8,530,661
<i>Of which:</i>			
A Pensions	-9,682,714	-9,010,471	-8,530,661
Total Programme	-9,682,714	-9,010,471	-8,530,661
<b>Total Voted Resource Income</b>	<b>-9,682,714</b>	<b>-9,010,471</b>	<b>-8,530,661</b>

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## **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.

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## 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:** Nick Scholte

Nick Scholte 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.