

## Department for Constitutional Affairs: Judicial Pensions Scheme

### Introduction

1. This Supplementary Estimate is required for the following purposes:

	Amount £
<b><u>Changes in resources</u></b>	
<b>RfR 1: Judicial Pensions Scheme</b>	
<b>Increases:</b>	
<u>AME forecast</u>	
1 To provide for expected increases in scheme liabilities of £2,595,000 following the full actuarial valuation of the scheme.	2,595,000
<b>Decreases:</b>	
<u>AME forecast</u>	
2 To increase the employer contributions by £1,000,000	-1,000,000
<b>Neutral changes:</b>	
<u>AME forecast</u>	
3 An increase of £500,000 in extra receipts payable to the Consolidated Fund	
<b>Total changes in resources for this Estimate</b>	<b>1,595,000</b>

2. As a result of the above and associated non-cash change, there no change in the net cash requirement of £1,000.
3. Symbols are explained in the Introduction to this booklet.

**Part I**

	£
<b>RfR 1: Judicial Pensions Scheme</b>	<b>1,595,000</b>
Total additional net resource requirement	1,595,000
<b>Additional net cash requirement</b>	<b>-</b>

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SUPPLEMENTARY amounts required in the year ending 31 March 2006 for expenditure by the Department for Constitutional Affairs on:

**RfR 1: Judicial Pensions Scheme**

Pensions etc., in respect of members of the judicial pensions scheme, and for other related services.

The Department for Constitutional Affairs will account for this Estimate.

## Part II: Changes proposed

Resources	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	£'000
					New Net Provision
<b>RfR 1: Judicial Pensions Scheme</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>					
RfR 1 - A Judicial Pensions Scheme	34,076	2,595	1,000	1,595	35,671
<b>Total RfR 1</b>		<b>2,595</b>	<b>1,000</b>	<b>1,595</b>	

Capital and Cash	Present Provision	Change in Provision	£000
			New Provision
Total Capital Expenditure	-	-	-
Non-Operating A in A	-	-	-
<b>Net cash requirement</b>	<b>1</b>	<b>-</b>	<b>1</b>

**Part II: Revised subhead detail including additional provision**

Resources						Capital		£'000
1	2	3	4	5	6	7	8	
Admin	Other current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
<b>RfR 1: Judicial Pensions Scheme</b>								
-	238,636	-	238,636	72,965	165,671	-	-	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<i>Central government spending</i>								
A Judicial Pensions Scheme								
-	108,636	-	108,636	72,965	35,671	-	-	
<b>Non-budget</b>								
B Judicial Pensions Scheme								
-	130,000	-	130,000	-	130,000	-	-	
<b>Total for Estimate:</b>								
-	238,636	-	238,636	72,965	165,671	-	-	

## Part II: Resource to cash reconciliation

	Present	Increase (+)/ Decrease (-)	Revised
	£'000		
<b>Net total Resources</b>	<b>164,076</b>	<b>1,595</b>	<b>165,671</b>
<b>Voted capital items</b>			
Capital expenditure	-	-	-
<i>Less: non-operating A in A</i>	-	-	-
<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	-236,041	-2,595	-238,636
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	-	-	-
Use of provisions	19,320	500	19,820
<b>Total accruals to cash adjustments</b>	<b>-216,721</b>	<b>-2,095</b>	<b>-218,816</b>
<b>Excess cash to be CFERd</b>	<b>52,646</b>	<b>500</b>	<b>53,146</b>
<b>Net cash requirement</b>	<b>1</b>	<b>-</b>	<b>1</b>

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

In addition to Appropriations in aid, the following income and receipts relate to the department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000			
	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-
Non-operating income not classified as A in A	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-
Excess receipts to be surrendered to the Consolidated Fund	-	<i>52,646</i>	-	<i>53,146</i>
<b>Total</b>	<b>-</b>	<b><i>52,646</i></b>	<b>-</b>	<b><i>53,146</i></b>

## Forecast Combined Revenue Account

		£'000
		2005-06 provision
<b>Income</b>		
Contributions received	72,965	
Transfers in	-	
Other income receivable	-	
<b>Total Net Administration Costs</b>		<b>72,965</b>
<b>Expenditure</b>		
Increase in liability	87,000	
Interest on scheme liability	71,000	
Other expenditure	-	
<b>Total Net Programme costs</b>		<b>158,000</b>
<b>Total Net Operating Cost</b>		<b>85,035</b>
<i>of which:</i>		
<b>Net Resource Outturn</b>		<b>165,671</b>
CFERs		-
Non-voted expenditure		49,364
<b>Resource Budget Outturn</b>		<b>85,035</b>

## Notes to the Estimate

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

	£'000
	2005-06 Provision
<b>Net Resource Outturn (Estimates)</b>	<b>165,671</b>
<i>Adjustments to remove:</i>	
provision voted for earlier years	-
<i>Adjustments to additionally include:</i>	
non-voted expenditure in the OCS	49,364
Consolidated Fund extra receipts (CFERS) in the OCS	-
Other adjustments	-130,000
<b>Net Operating Costs (Accounts)</b>	<b>85,035</b>
<i>Adjustments to remove:</i>	
capital grants to local authorities	-
capital grants financed from the Capital Modernisation Fund	-
European Union income and related adjustments	-
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	-
<b>Resource Budget Outturn (Budget)</b>	<b>85,035</b>
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	85,035

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2005-06 Provision
<b>Net Voted Capital Outturn (Estimates)</b>	<b>-</b>
<i>Adjustments to remove:</i>	
gains/losses from sale of capital assets	-
<i>Adjustments to additionally include:</i>	
other Consolidated Fund Extra Receipts	-
capital spending by non departmental public bodies	-
capital grants to local authorities	-
capital grants financed by the Capital Modernisation Fund	-
local authority credit approvals	-
capital spending by levy funded bodies	-
unallocated capital provision	-
Other adjustments	-
<b>Capital Budget Outturn (Budget)</b>	<b>-</b>
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	-
Annually Managed Expenditure (AME)	-

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## Notes to the Estimate (*continued*)

### Explanation of Accounting Officer responsibilities

In accordance with the Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointments for the Requests for Resources within this Estimate.

**Request for Resources 1**      Alex Allen, the permanent head of department

Alex Allen as the Principal Accounting Officer (PAO) of the Department for Constitutional Affairs has personal responsibility for the proper presentation of the Department of Constitutional Affairs: Judicial Pensions Scheme's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The PAO, as permanent head, in addition to the responsibilities for the assigned RfR remains in general overall charge of the Department for Constitutional Affairs: Judicial Pensions Scheme.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the Department for Constitutional Affairs: Judicial Pensions Scheme's policies, aims and objectives; and should regularly review the the effectiveness of that system.

## Notes to the Estimate (*continued*)

### Analysis of appropriations in aid (A in A)

	£'000	
	2005-06 Provision	
	Operating A in A	Non operating A in A
	<u>          </u>	<u>          </u>
<b>RfR 1: Judicial Pensions Scheme</b>		
Accruing superannuation liability charges (ASLCs)	66,365	-
Office Holders' pension contributions	6,600	
<b>Total RfR 1</b>	<b>72,965 *</b>	<b>-</b>
<i>of which: Administration budgets</i>	-	

\* Amount that may be applied as appropriations in aid in addition to the net total, arising from accruing superannuation liability charges (ASLCs); and Office Holders' pension contributions.

## Notes to the Estimate (*continued*)

### Analysis of Consolidated Fund Extra Receipts (CFERs)

		£'000	
		2005-06 provision	
		Income	Receipts
Excess cash receipts	Δ	-	53,146
<b>Total</b>		<b>-</b>	<b>53,146</b>

### Cash which may be retained to offset expenditure

		£'000
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		72,965