

Cabinet Office: Civil superannuation

Introduction

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

		Amount (£)	
		<u>Increases</u>	<u>Reductions</u>
<u>Changes in resources</u>			
<u>Section</u>	<u>Reason for change</u>		
<u>Changes related to movements in budgets</u>			
	<u>Changes in Annually Managed Expenditure (AME)</u>		
A	Changes in operating appropriations in aid (fully offset by changes in spending)	34,001,000	-34,000,000
		<u>Total</u>	<u>-34,000,000</u>
	Total change in resources for RfR1		1,000
	Total change in resources for Estimate		1,000

2. As a result of the above and non-cash adjustments, there is no change in the net cash requirement of £ 950,000,000.
3. Symbols are explained in the Introduction to this booklet.

Part I

	£
RfR 1: Civil superannuation	1,000
Total additional net resource requirement	1,000
Additional net cash requirement	-

SUPPLEMENTARY amounts required in the year ending 31 March 2008 for expenditure by the Cabinet Office on:

RfR 1: Civil superannuation

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

The **Cabinet Office** 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
RfR 1: Civil superannuation					
Spending in Annually Managed Expenditure (AME)					
<i>Central government spending</i>					
RfR 1 - A Civil superannuation	7,616,000	34,001	34,000	1	7,616,001
Total RfR 1		34,001	34,000	1	

	Present Provision	Change in Provision	£000 New Provision
Capital and Cash			
Total Capital Expenditure	-	-	-
Non-Operating A in A	-	-	-
Net cash requirement	950,000	-	950,000

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	
RfR 1: Civil superannuation								
-	-	10,933,001	10,933,001	3,317,000	7,616,001	-	-	
Spending in Annually Managed Expenditure (AME)								
<i>Central government spending</i>								
A Civil superannuation								
-	-	10,933,001	10,933,001	3,317,000	7,616,001	-	-	
Total for Estimate:								
-	-	10,933,001	10,933,001	3,317,000	7,616,001	-	-	

Part II: Resource to cash reconciliation

	Present	Increase (+)/ Decrease (-)	Revised
			£'000
Net total Resources	7,616,000	1	7,616,001
Voted capital items			
Capital expenditure	-	-	-
<i>Less: non-operating A in A</i>	-	-	-
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	-10,891,370	-32,630	-10,924,000
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase(+)/decrease (-) in stock	-	-	-
Increase(+)/decrease (-) in debtors	-83,000	67,000	-16,000
Increase(-)/decrease (+) in creditors	1,235	-	1,235
Use of provisions	4,307,135	-184,371	4,122,764
Total accruals to cash adjustments	-6,666,000	-150,001	-6,816,001
Excess cash to be CFERd	-	150,000	150,000
Net cash requirement	950,000	-	950,000

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):

	Present provision		New provision	
	Income	Receipts	Income	Receipts
Operating income not classified as A in A	-	-	17,000	<i>17,000</i>
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>150,000</i>
Total	-	-	17,000	<i>167,000</i>

Forecast Combined Revenue Account

	£'000
	2007-08 provision
Income	
Contributions received	3,111,000
Transfers in	137,000
Other income receivable	86,000
Total Income	3,334,000
Expenditure	
Increase in liability	4,910,000
Interest on scheme liability	6,014,000
Other expenditure	9,001
Total Expenditure	10,933,001
Total Net Operating Cost	7,599,001
<i>of which:</i>	
Net Resource Outturn	7,616,001
CFERs	-17,000
Non-voted expenditure	-
Resource Budget Outturn	7,599,001

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2007-08 Provision
Net Resource Outturn (Estimates)	7,616,001
<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 (CFERS) in the OCS	-17,000
Other adjustments	-
Net Operating Costs (Accounts)	7,599,001
<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 Outturn (Budget)	7,599,001
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	7,599,001

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2007-08 Provision
Net Voted Capital Outturn (Estimates)	-
<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	-
Other adjustments	-
Capital Budget Outturn (Budget)	-
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	-
Annually Managed Expenditure (AME)	-

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 Sir Gus O'Donnell, Permanent Head of the Cabinet Office

Sir Gus O'Donnell, as the Accounting Officer (AO) of the Cabinet Office has personal responsibility for the the proper presentation of the Cabinet Office: Civil Superannuation's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The AO as the permanent head in addition to the responsibilities for an assigned RfR, remains in general overall charge of the Cabinet Office.

The responsibilities of an Accounting Officer are set out in chapter 3 of Managing Public Money. 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 organisation's policies,

Notes to the Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

	£'000 2007-08 <u>Provision</u>
RfR 1: Civil superannuation	
Pension scheme related income	3,317,000
Total RfR 1	3,317,000 †
<i>† Amount that may be applied as 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	3,317,000

Notes to the Estimate (*continued*)

Analysis of Consolidated Fund Extra Receipts (CFERs)

		£'000	
		2007-08 provision	
		Income	Receipts
Pension scheme income	Δ	17,000	17,000
Excess cash surrendered	●	-	150,000
Total		17,000	167,000

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	3,317,000