

# Statement of the Pension, Disability and Carers Service and Chief Executive's responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Pension, Disability and Carers Service to prepare, for each financial year, resource accounts detailing the resources acquired, held, or disposed of during the year and the use of resources by the Pension, Disability and Carers Service during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Pension, Disability and Carers Service, of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the Principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by Her Majesty's Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Principal Accounting Officer of the Department for Works and Pensions has appointed me as the Accounting Officer for the Pension, Disability and Carers Service.

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 for safeguarding Pension, Disability and Carers Service assets, are set out in *Managing Public Money*, published by Her Majesty's Treasury.

Signed



**Terry Moran**

Chief Executive

8 July 2009