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To: [Rooney, Eugene](#)
Cc: [Conliffe, David](#); [McFarlane, Iain](#); [Brankin, Bernie](#)
Subject: FW: RHI Accounts note
Date: 15 June 2015 15:25:21

Eugene

FYI – Commitments element of accounts will require to be amended as Energy Division had not returned any forward commitments in respect of RHI

when accounts were being prepared either last year or this. The significant uptake within 2014/15 is apparant from the numbers within the draft note below.

I am separately drafting a note to Michelle Scott around approvals post March 2015 – NIAO may also get sight of this as we will need to tell them that we will be presenting a case around regularising the 2015/16 position on the Scheme.

We are considering position around whether governance statement in accounts needs to change.

Trevor

Suggested note below re commitments for comment. Other major commitments relate to Telecoms broadband projects.

With regard to domestic/ non-domestic spilt, the only domestic element is £10.6m within the 14/15 figure.

9.3 Other financial commitments

The department has entered into non-cancellable contracts (which are not leases or PFI contracts or other service concession arrangements). Fulfilling the terms of letters-of-offer are included in this definition. The payments to which the department is committed are as follows:

| | 2014-15 | Restated 2013-14 |
|---|----------------|---------------------|
| | £000 | £000 |
| Not later than one year | 36,281 | 19,210 |
| Later than one year and not later than five years | 47,762 | 13,893 |
| Five to twenty years | 147,977 | 22,352 |
| Total | 232,020 | 55,455 |

Included in the commitments figure is an amount of £198.8m (2013-14: 28.7m) which relates to the Renewable Heat Incentive scheme which is funded through Annually Managed Expenditure (AME) allocations which are guaranteed for the duration of the initiative.