

From: [Cooper, Trevor](#)
To: [McCoy, Laura](#)
Subject: FW: Final Outturn 2014-15 Submission to Minister
Date: 14 August 2015 09:46:00
Attachments: [Final Outturn 2014-15 Submission to Minister.docx](#)

Laura
Please issue.
Trevor

From: Brankin, Bernie
Sent: 14 August 2015 08:40
To: Cooper, Trevor
Cc: Partridge, Jeff
Subject: FW: Final Outturn 2014-15 Submission to Minister
Trevor

Amendments made to submission on 2014-15 Final Outturn. Please consider.

Bernie

Bernie Brankin

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Department of Enterprise, Trade & Investment
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Belfast, BT4 2JP
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From: Brankin, Bernie
Sent: 13 August 2015 11:36
To: Cooper, Trevor
Cc: Partridge, Jeff
Subject: FW: Final Outturn 2014-15 Submission to Minister
Trevor

Please consider draft submission to the Minister for him to note 2014-15 Final Outturn. We are required to report 2014-15 Final Outturn to DFP by close tomorrow.

Bernie

Bernie Brankin

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FROM: Trevor Cooper
DATE: August 2015
TO: 1. Andrew McCormick
2. Timothy Cairns
3. Jonathan Bell MLA

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DETI SUB /2015: 2014-15 FINAL OUTTURN

Issue: 2014-15 Final Outturn is due to be reported to DFP. DETI's headline Final Outturn performance is 98.8% Resource expenditure and 99 % Capital expenditure.

Timing: Final Outturn data is due with DFP by Friday 14 August.

Need for referral to the Executive: N/A – Provisional Outturn has been presented to the Executive. DFP has not previously reported Final Outturn to the Executive.

Presentational Issues: DFP may publish NI Block and departmental positions. Final Outturn does not normally attract significant publicity.

Freedom of Information: Disclosable

Programme for Government None.

Financial Implications: None.

Legislation Implications: Not applicable.

Statutory Equality: Not applicable.

Recommendation: That you note 2014-15 Final Outturn for DETI.

Background

1. 2014-15 Provisional Outturn was reported to DFP in May 2015 which measured unaudited full year expenditure against the Department's Final Plan (January Monitoring budget position).
2. As summarised in the following table, DETI's headline Provisional Outturn performance is 98.7% Resource and 99% Capital expenditure.

Table 1 – DETI 2014-15 Provisional Outturn

Expenditure Category	Final Plan / £000	Net Expenditure / £000	Under (Over) spend / £000	%
Resource	202,174	199,585	2,589	98.7
Capital	22,531	22,540	(9)	100.0
FT Capital	7,150	6,850	300	95.8
Total Capital	29,681	29,390	291	99.0
Non Cash	2,743	3,477	(734)	126.8

3. The NI Block and Departmental Provisional Outturn have been presented to the Executive along with June Monitoring Technical Issues. While we had been advised by DFP that mainstream Capital and ring fenced Financial Transactions Capital would be reported separately, the Executive Paper reported the combined capital position.

Final Outturn

4. 2014-15 Final Outturn is due to be reported to DFP which measures audited full year expenditure against the Department's Final Plan (January Monitoring budget position). DETI and its Non Departmental Public Bodies (NDPBs), with the exception of Tourism NI, have completed audits of their respective accounts. Tourism NI are still engaging with the NI Audit Office, and have scheduled sign off on their 2014-15 accounts for end August. At this stage no changes are anticipated by Tourism NI.
5. As summarised in the following table, DETI's Final Outturn performance has improved slightly to 98.8% Resource expenditure, and Capital remains unchanged from Provisional Outturn. The technical non cash overspend has increased by 8.2%.

Table 2 – DETI 2014-15 Final Outturn

Expenditure Category	Final Plan / £000	Net Expenditure / £000	Under (Over) spend / £000	%
Resource	202,174	199,650	2,524	98.8
Capital	22,531	22,540	(9)	100.0
FT Capital	7,150	6,850	300	95.8
Total Capital	29,681	29,390	291	99.0
Non Cash	2,743	3,704	(961)	135.0

6. The DETI Capital Final Plan figures exclude a £3.4 million budget transfer from Broadband Delivery UK (part of the Department for Culture, Media and Sport) for the Super-Connected Cities Programme. The payments and funding for this Programme are channelled through DETI however this Department has no role in the financial monitoring or management of the project. There is full End Year Flexibility on the funding in question and accordingly expenditure against this budget should not score in Final Outturn.

Changes between DEL Provisional Outturn and Final Outturn

7. The changes between DEL Provisional and Final Outturn are an increase in resource expenditure of £65k and an increase in Non Cash expenditure of £227k. The net increase in resource outturn is mainly due to:
- **Tourism NI £55k increase in resource expenditure:** An increase of £55k in salaries has been identified.
 - **Invest NI £10k increase in resource expenditure:** Invest NI have identified a £10k increase to accrued employee benefits following audit.
 - **Tourism NI £283k increase in the technical Non Cash expenditure:** Tourism NI increased their depreciation costs by £283k, which relates to additional capitalisation of items which had not been calculated at Provisional Outturn.
 - **Invest NI £56k decrease in the technical Non Cash expenditure:** This is due to a reduction in impairment costs.

Annually Managed Expenditure

8. DETI Annually Managed Expenditure (AME) at Provisional Outturn was reported as 77.2% expenditure against budget as set out below:

Table 3 – DETI AME Position at Provisional Outturn

Expenditure Category	Final Plan / £000	Provisional Outturn / £000	Under (Over) spend / £000	%
AME	29,180	22,538	6,642	77.2

9. DETI AME Final Outturn is 88.6% expenditure against budget as detailed below:

Table 4 – DETI AME Position at Final Outturn

Expenditure Category	Final Plan / £000	Provisional Outturn / £000	Under (Over) spend / £000	% Outturn
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AME	29,180	25,858	3,322	88.6%
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10. The change between DEL Provisional and Final Outturn is an increase in AME expenditure of £3,320k. The net increase in AME outturn is mainly due to:

- **DETI £2,157k increase:** Adjustment to accrued expenditure on the Renewable Heat Incentive Scheme across both the domestic and non domestic sectors.
- **DETI £25k decrease:** A £25k reduction was identified in DETI early retirement setup costs.
- **Tourism NI £1,188k increase:** Further additions were made to the amount of Tourism NI pension liabilities following actuarial review during their accounting exercise.

Recommendation

11. It is recommended that you note the 2014-15 Final Outturn for DETI. DETI's Resource and Capital outturn is within tolerances of 98% and 97% respectively; and

TREVOR COOPER

cc Andrew McCormick
Eugene Rooney o/r
Chris Stewart
Ian McCrea, MLA, Assembly Private Secretary
Wendy Johnston
Bernie Brankin