

From: [CED CFG](#)
To: [Brankin, Bernie](#)
Cc: [Cooper, Trevor](#); [McCoy, Laura](#); [Partridge, Jeff](#); [DG DFP GRP PSD All Supply](#)
Subject: DfE Database Guidance Budget 2016-17
Date: 17 December 2015 16:58:18
Attachments: [Database Guidance Budget 2016-17.docx](#)
[DfE - Budget 2016-17 RDEL Template.xlsx](#)
[DfE AME Budget Baseline Confirmation Print.xls](#)
[DETI AME Template Departmental return received Oct 15.xlsx](#)

Please see attached from Mark Millican.

Thanks

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FROM: MARK MILLICAN
CENTRAL EXPENDITURE DIVISION

DATE: 17 DECEMBER 2015

TO: PRINCIPALS IN FINANCE BRANCHES

Budget 2015 Database Guidance

1. The Finance Minister announced the outcome of Budget 2016-17 on 17 December 2015. The Budget 2015 Guidance for departments, which issued on 11 December 2015, provided some detail on how this would be processed on RBM, this letter now provides more detail.
2. Today's statement confirms that the Executive have agreed that new Ministers will have flexibility in the first Monitoring round of the year to reallocate budgets in line with their priorities.
3. Should departments be in a position to make adjustments to their budgets at this point an exercise has been opened on the RBM database called 'BUDGET' which will remain open until **close on 5 January 2016**. This is the only exercise that will be conducted on the 2016-17 position in advance of 2016-17 Main Estimates.
4. The starting point for this exercise is the 2016-17 baseline print issued to departments on 15 December 2015. As this exercise will be conducted on a nine department basis the guidance previously issued advises the lead contacts for the nine future departments will propose and action all changes to baselines as part of the budget. They should do so in consultation with the department with current responsibility for transferring functions. **Please advise me of the lead contact for each department as soon as possible.**

Budget 2016-17 DEL outcome

5. Budget 2016-17 Resource DEL outcome includes a limited number of Executive agreed allocations, reductions and Public Sector Transformation Fund (PSTF) allocations. Departments are now asked to provide the Unit of Business to which the allocations and reductions should be applied. Where a department is unable to provide the detail of where reductions should be keyed within the deadline, this will be applied on a pro-rata basis across all unprotected Units of Service to the first Unit of Business within each. Departments will have the full flexibility in the first Monitoring round to amend the resultant outcome. The amounts relating to each of the nine future departments at £000s will be sent separately to this guidance on a template which should be used to provide the requested information.
6. The capital outcome detailed in the Minister's statement when agreed by the Executive comprised allocations for specific flagship projects, Together: Building a United Community RRI projects, Financial Transactions Capital allocations, Capital Receipts and a general Capital DEL envelope. Each of these elements must now be allocated across departmental spending areas and codes are provided for each element and are detailed in Annex A. Your Supply team will provide details of this at £000s to enable this to be captured. There is no scope within this exercise to change the quantum of capital receipts for any reason; any changes can be processed at the first Monitoring round of the year.
7. The technical codes available for this exercise, the associated categories and guidelines for their use are listed at Annex A.
8. Please ensure that the correct code and category is used for each transaction. If you are in any doubt speak with your Supply team or contact CED.
9. You will note that technical adjustments between departments (TA) are **not** within the remit of this exercise. These should be processed as part of the first Monitoring round of the year
10. Departments have been afforded full flexibility within Non ring-fenced Resource DEL in this exercise and where possible departments may take the

opportunity to align budgets to the correct spending areas. However, as mentioned above the first round of the In Year process for 2016-17 will enable new Ministers to align their non ring-fenced Resource DEL budgets with their priorities. Unit of Service tables will be produced following the first Monitoring round and it is this position that will form the basis of In-Year Monitoring controls.

Non-DEL Specific Actions Required**AME**

11. Departments should update AME to reflect the last offline position reported to the Office of Budget Responsibility (OBR) for years 2016-17 to 2021-22. This exercise is complicated by a number of factors:
 - a) The record line may have transferred from the original forecasting department to another; and/or
 - b) The record line may have been split and transferred from the original forecasting department to more than one department.

Where this is the case the original forecasting department and receiving department should confirm with each other to agree the amounts to be keyed.

12. To assist with this, your department's latest AME template returns and AME Budget Baseline confirmation prints showing all years to be updated are attached. The change required to be keyed by Departments should equate and match the AME Forecast (columns M,P,V,Y and AB) per record line on the AME template returns.
13. You will note that the process for setting the baseline position for 2016-17 has resulted in the 2016-17 AME numbers being overwritten by those in 2015-16. This means that the differences previously calculated in your AME forecast return may no longer be correct. Departments will need to determine the change required to bring 2016-17 to the AME forecast position.

NON BUDGET

14. Departments should update non budget information to reflect the outcome required for 2016-17 Main estimates.
15. In summary Departments should ensure that:

- Lead contact information is forwarded to me as soon as possible;
- Templates showing where Executive agreed allocations, reductions and PSTF allocations should be applied should be returned to me and copied to Supply Teams as soon as possible but no later than **COB 5 January 2016**;
- Capital DEL outcomes should be reflected in line with the position agreed by the Executive; and
- All requested transactions are keyed onto RBM and **submitted** to their Supply Team by **COB on 5 January 2016**.

16. If further clarification is required please feel free to contact me (email mark.millican@dfpni.gov.uk), or Judith Yeates on ext. 69069 (email judith.yeates@dfpni.gov.uk).

Mark Millican

Mark Millican
Ext. 68129

Copy Distribution List
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CODES FOR EXERCISE – BUDGET 2015

CODE	DESCRIPTION	CATEGORY
ALLOC	This code should be used to record Executive allocations for Capital DEL and Financial Transactions Capital.	3,4
CDEL_REC	This code should be used to record the Capital DEL receipts included in Budget 2016-17.	3
TBUC	This code should be used to record allocations relating to T:BUC Economic Pact projects funded by RRI Borrowing.	3
FLAGSHIP	This code should be used to record Executive allocations for the flagship projects which are to be funded by RRI borrowing.	3
DEL Transactions – to be Notified to DFP		
RES2ADMIN	This code should be used to reflect Ministerial decisions to reallocate resource (frontline services) funding to administration within the same unit of business.	1,2
ADMIN2RES	This code should be used to reflect Ministerial decisions to reallocate administration funding to resource (frontline services) within the same unit of business.	1,2
IR	This code should be used to record transfers between record lines within a Unit of Business and of the same category and taking account of the rules surrounding movement between payment and receipt lines.	1,2
IRUOS	This code should be used to record transfers across Units of Business' within a Unit of Service within the same category.	1,2
IRFR	This code should be used to record transfers across Units of Service within a RFR within the same category.	1,2, 9,16
IRDEPT	This code should be used to record transfers across RFRs within the same category.	1,2,9,16
CUR_REC	This code should be used to record de minimis current receipts being retained by departments in the same unit of business as the associated increased expenditure.	1,2

CUR_INCR	This code should be used to record the increase in current expenditure as a result of retaining de minimis current receipts in the same unit of business.	1,2
CURLINKR	This code should be used to record above de minimis current receipts being retained by departments when it can be proven that the expenditure and receipts are inextricably linked and are recorded in the same unit of business	1,2
CURLINKP	This code should be used to record the increase in current expenditure as a result of retaining the above de minimis capital receipts in the same unit of business.	1,2
Non DEL Transactions		
TANONBUD	This code should be used to record any Increase/Reduction to Non DEL/AME figures required for 2016-17 Main Estimates.	10,11,15
TAAME	This code should be used to record any increase or reduction to AME figures to align with the OBR forecast.	7,8,14,22
TAAMEOTHER	This code should be used to record any change to PC capital expenditure to align with the OBR forecast.	12,13