

**The Report of the
Independent Public Inquiry
into the Non-domestic
Renewable Heat Incentive (RHI)
Scheme**

Appendices

Appendix 1

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27 January 2017

Independent Public Inquiry into the Non Domestic Renewable Heat Incentive (RHI) Scheme

Please find attached a copy of the Terms of Reference in relation to the above Inquiry which I referred to in my statement to the Assembly on 24 January.

A handwritten signature in black ink that reads 'Máirtín Ó Muilleoir'.

MÁIRTÍN Ó MUILLEOIR MLA
Minister of Finance

Terms of Reference for the Independent Public Inquiry into the Non Domestic Renewable Heat Incentive (RHI) Scheme

Purpose and Scope

1. To investigate, inquire into and report on the Non-Domestic Renewable Heat Incentive scheme (“the RHI scheme”). This will include its design, governance, implementation and operation, and efforts to control the costs of that scheme, from its conception in 2011 to the conclusion of the Inquiry. This is to restore public confidence in the workings of Government and will include, without prejudice to the generality of the forgoing, in particular to:
 - a) Examine how the RHI scheme was developed in strategic policy and legislative terms, including its primary purpose and objectives; the approval of the business case by the Department of Finance and Personnel; how the scheme’s operational roll-out was agreed (including the promotion and communication of the scheme to external stakeholders and beneficiaries of the scheme), administered and implemented in order to match these objectives; and where overall accountability and compliance for the RHI scheme rested in both policy and financial accountability terms.
 - b) Examine the role of Ministers, Special Advisors, Civil Servants, and any others involved in the RHI scheme (including external consultants) and whether their actions and/or advice met appropriate professional standards, were ethical, within the law, and compliant with standards in public life including in particular the Nolan Principles, the Ministerial Code of Conduct, the Civil Service Code of Conduct, the Code of Conduct for Special Advisors, and conditions of employment.
 - c) Examine the initial design and the implementation of cost controls with a view to determining what if anything went wrong, what were the consequences of that and where responsibility for that lay.
 - d) Examine the work on the RHI scheme by relevant Government Departments (particularly the Department for Enterprise, Trade and Investment / Department for the Economy (DETI/DfE), the Office for Gas and Electricity Markets and any others with a view to determining what if anything went wrong, what were the consequences of that and where responsibility for that lay.
 - e) Examine the delay in implementing cost control measures in November 2015 in the light of the spike in applications which occurred before those measures were implemented, with a view to determining what if anything went wrong, what were the consequences of that and where responsibility for that lay.
 - f) In relation to the introduction of cost controls in November 2015, examine what lobbying occurred, by whom and what implications that had for the delay in the cost controls.
 - g) In connection with the closure of the RHI scheme to new applicants in February 2016, examine what lobbying occurred, by whom and what implications that had for the delay in the closure.

- h) Examine the efforts made by Department for Enterprise, Trade and Investment / Department for the Economy and the Department of Finance and Personnel / Department of Finance to mitigate costs after November 2015, with a view to determining what if anything went wrong, what were the consequences of that and where responsibility for that lay.
- i) Examine any real or perceived conflicts of interest, including whether any individual (including Ministers, Civil Servants, special advisors or others), acted in a way incompatible with their duties (including by premature disclosure of any information), and/or intentionally or dishonestly sought gain from the RHI scheme or the supply chain (including the installation of boilers), for themselves or others.
- j) Examine the Public Expenditure implications of the foregoing.
- k) Examine the handling of whistleblower disclosures and others who raised concerns in relation to the RHI Scheme, with a view to determining what if anything went wrong, what were the consequences of that and where responsibility for that lay.
- l) Examine whether there were any systemic failings in the structures, organisation or operation of government bodies particularly in relation to the design and administration of grant aid schemes and identify any lessons that may be learnt.
- m) To take into account, where appropriate, the work of:
 - the Public Accounts Committee;
 - the Department for Enterprise, Trade and Investment / the Department for the Economy Statutory Committee;
 - the NI Audit Office;
 - the fact-finding investigation into the role of current and past officials in the design, management and control of the RHI Scheme commissioned by the DfE from Price Waterhouse Coppers (PwC) in October and December 2016;
 - PwC's Project Heat;
 - the related work of the independent HR consultant;
 - any audit and enforcement inspections in relation to accredited RHI installations; and
 - any other relevant report
- n) To make findings of fact, report on these matters and to make such other observations and recommendations as the Inquiry considers appropriate.

Principles

2. The Inquiry will be wholly independent and not accountable to the Executive, Assembly, or any public body.
3. The Inquiry shall have access to all the documentation it seeks and the cooperation of all relevant witnesses to enable the Inquiry to produce a comprehensive report.

Method

4. Prepare a 'Protocol on Full Disclosure' for all documentation to be provided to the Inquiry.
5. Where required, use the powers of compellability under the Inquiries Act 2005 to compel the attendance and giving of evidence by witnesses and the production of documents or any other thing in the custody, or in the control of a person which is relevant to the Inquiry.
6. To recover and keep safe all relevant documents and records made available to the Inquiry as soon as possible.
7. Consider all the relevant evidence, to include all documentation and witness testimony.
8. The conduct and procedure of the Inquiry are to be such as the Chair directs, subject to the Inquiries Act 2005 and any rules made under the Act.
9. The Inquiry will examine and review all documents as the Inquiry deems necessary and appropriate in the circumstances.
10. The Inquiry will receive such oral and written evidence as the Inquiry deems necessary and appropriate in the circumstances.
11. The public disclosure of documentation will be determined by the Inquiry Chair.
12. All evidence provided to the Inquiry will be appropriately protected.
13. Where public interest or other issues arise under section 19(3) of the Act the procedure for seeking a restriction order made by the Chairperson under section 19 (2) (b) shall apply.
14. Amendments to the Terms of Reference are to be made by the Minister only upon request from the Inquiry Chairperson.

Cost

15. The cost of the Inquiry will be met by the Department of Finance, but the Chair is encouraged to keep costs to a reasonable level.
16. The Department will provide for such independent secretariat support as the Inquiry Chair considers necessary to fulfil these Terms of Reference, and the Panel will have access to external support and advice, including individuals with appropriate knowledge.

Timeframe and Report

17. The Inquiry will seek to work expeditiously and complete its report within a reasonable timeframe.
18. Subject to any determination made by the Chair, the report should include the full public disclosure of all documentation and evidence relating to this matter.
19. On its completion the Inquiry report will be made public immediately and in full by the Minister.

Appendix 2

Inquiry Team

Chairman of the Inquiry

Sir Patrick Coghlin

The Rt Hon Sir Patrick Coghlin is a retired member of the Court of Appeal of Northern Ireland. Sir Patrick was educated at Queen's University, Belfast and Christ's College, Cambridge. Sir Patrick was called to the Bar in Northern Ireland in 1970; England and Wales (Gray's Inn) in 1975; and Ireland and New South Wales, Australia in 1993.

While at the Bar he served as Junior Crown Counsel for Northern Ireland between 1983 and 1985, when he was appointed a QC. He served as Chairman of his professional body, the Bar Council, between 1991 and 1993. Between 1993 and 1997 he served as Senior Crown Counsel for Northern Ireland before his appointment, in 1997, as a judge of the High Court of Justice in Northern Ireland. He was promoted to the Court of Appeal as Lord Justice of Appeal in Northern Ireland in 2008 and was appointed to the Privy Council in 2009. He retired in 2015.

Inquiry Panel Member

Dame Una O'Brien

Dame Una O'Brien was Permanent Secretary at the Department of Health in London from 2010 to 2016.

Earlier in her career, Una's roles included time working in the Prime Minister's Efficiency Unit within the Cabinet Office and an assignment as Principal Private Secretary to the Secretary of State for Transport. Una has also spent time running a major public inquiry and worked for two MPs in the House of Commons as a researcher on Northern Ireland.

Una grew up in Birmingham and she currently serves on the Council of the University of Birmingham. She has degrees in History and International Relations from Oxford University and the London School of Economics and she was a Kennedy Scholar studying government at Harvard.

Technical Assessor to the Inquiry

Dr Keith MacLean OBE

After more than 20 years in the energy industry, Keith left his role as Policy and Research Director at SSE in 2014. He has acted as an adviser to the Scottish and UK Governments and, as chair of the main industry working groups used for consultation by government, has detailed knowledge of the processes involved in the development and implementation of major policy initiatives like Electricity Market Reform, renewable energy and energy efficiency.

He now works as an independent adviser and has continued his involvement in the sector as Industry Co-chair of the Energy Research Partnership as well as Chair of the UK Energy Research Centre and the Scientific Advisory Committee for the Research Councils' Energy Programme.

Secretary to the Inquiry

Andrew Browne OBE

Andrew Browne has been a member of the Northern Ireland Civil Service since 1980 and has served in a wide range of posts across four departments. He was Secretary to the Human Organs Inquiry and assisted in setting up a number of public inquiries established by DHSSPS. Between 2012 and 2017 Andrew served as Secretary to the Historical Institutional Abuse Inquiry.

Paula Dawson MBE

Paula Dawson has been a civil servant for 29 years and began her career working for the Lord Chancellor's Department in London. She joined the Northern Ireland Court Service in 1995 where she served in a number of posts until moving to work in the Lord Chief Justice's Office in 2004. Paula was the Finance and Governance Manager for the Historical Institutional Abuse Inquiry from 2013 to 2017 and fulfilled the same role for the RHI Inquiry from February 2017. She has served as Inquiry Secretary since Andrew Browne's retirement.

Solicitor to the Inquiry

Patrick Butler

Patrick Butler was called to the Bar of Northern Ireland in 1998. He has previously worked for the Equality Commission and for the Departmental Solicitor's Office. Patrick has extensive experience of a number of legal areas including employment law, company law, judicial review and Parole Commissioners' work. Patrick was the Inquiry Solicitor to the Historical Institutional Abuse Inquiry which published its report on 20 January 2017.

Counsel to the Inquiry

David Scoffield QC - Senior Counsel

David Scoffield was called to the Bar of Northern Ireland in 1999. He quickly established a successful practice, primarily in the field of public and administrative law, with a particular interest in constitutional law and human rights.

In 2011 David was appointed a Queen's Counsel and called to the Inner Bar of Northern Ireland. He regularly acts both for and against Government departments and other public bodies in the superior courts of Northern Ireland and the Supreme Court of the United Kingdom.

Donal Lunny – Junior Counsel

Donal Lunny was called to the Bar of Northern Ireland in 1998. He specialises in civil, chancery, and commercial litigation and also undertakes public law cases. His practice has involved acting both for and against Government departments. Since 2004 he has been a member of the Government Civil Panel of junior counsel.

Joseph Aiken - Junior Counsel

Joseph Aiken was called to the Bar of Northern Ireland in 1999. Prior to taking up his role as Junior Counsel to the Inquiry he specialised in civil and commercial litigation, acting both for and against the Government. He has a particular interest in public inquiries, and has contributed to the leading textbook in the area, "Beer on Public Inquiries" published by Oxford University Press in 2011. Between 2013 and 2017 Joseph acted as Junior Counsel to the Historical Institutional Abuse Inquiry in Northern Ireland.

The Staff Team

From its establishment in February 2017 to the publication of the Report in March 2020 over 50 people have worked in the Inquiry. The Inquiry comprised the chairman, panel member, assessor and counsel as well as a team of lawyers and the secretariat which was responsible for all administrative matters.

Appendix 3

Core Participants

1. Department for the Economy
2. Department of Finance
3. Office of Gas and Electricity Markets (Ofgem)

Individuals and organisations granted enhanced participatory rights

(In alphabetical order, with position at time of involvement with the RHI scheme in brackets)

1. Philip Angus (Civil Servant, DETI)
2. Jonathan Bell (Government Minister)
3. Alan Bissett (Legal Adviser to DfE)
4. Bernie Brankin (Civil Servant, DETI)
5. Stephen Brimstone (Special Adviser)
6. Timothy Cairns (Special Adviser)
7. Cambridge Economic Policy Associates (CEPA) (Consultants)
8. Alison Clydesdale (Civil Servant, DETI)
9. Samuel Connolly (Civil Servant, DETI)
10. Trevor Cooper (Civil Servant, DETI)
11. Arthur Cox (Legal Advisers to DETI)
12. Andrew Crawford (Special Adviser)
13. Arlene Foster (Government Minister)
14. Fiona Hepper (Civil Servant, DETI)
15. Seamus Hughes (Civil Servant, DETI)
16. Peter Hutchinson (Civil Servant, DETI)
17. Timothy Johnston (Special Adviser)
18. Davina McCay (Civil Servant, DETI)
19. Andrew McCormick (Civil Servant, DETI)
20. Joanne McCutcheon (Civil Servant, DETI)
21. John Mills (Civil Servant, DETI)
22. Shane Murphy (Civil Servant, DETI)
23. John Robinson (Special Adviser)
24. David Sterling (Civil Servant, DETI and DFP)
25. Chris Stewart (Civil Servant, DETI)
26. David Thomson (Civil Servant, DETI)
27. Stuart Wightman (Civil Servant, DETI)

Appendix 4

Witness Statements

Witness statements were provided to the Inquiry by the following individuals and organisations

(Some of these individuals have subsequently moved to new posts and/or retired)

Corporate Statements	
DfE	Brendan McCann, Stephen McMurray
DoF	Mike Brennan, Emer Morelli, Hugh Widdis
Ofgem	Dermot Nolan
TEO and NICS	Sir Malcolm McKibbin
DAERA	Noel Lavery
DoJ	Nick Perry
EU Commission	Céline Gauer
HMT	Tom Scholar
BEIS	Dan Osgood
The Carbon Trust	Tom Delay
NIAO	Kieran Donnelly
Commissioner of Valuation for NI	Alan Bronte
Invest NI	Alastair Hamilton
Utility Regulator	Donald Henry
PwC	Ian McConnell
Charity Commission	Myles McKeown

DETI/DfE	
Philip Angus	Christine McLaughlin
David Beck	John Mills
Bernie Brankin	Stephen Moore
Alison Clydesdale	Shane Murphy
Samuel Connolly	Jeff Partridge
Trevor Cooper	Jenny Pyper

Elaine Dolan	Richard Rodgers
Damien Hegarty	Eugene Rooney
Fiona Hepper	Dan Sinton
Claire Hughes	Alan Smith
Seamus Hughes	David Sterling
Peter Hutchinson	Chris Stewart
Sean Kerr	Sandra Thompson
Colin Lewis	David Thomson
Susan Logan	Stuart Wightman
Davina McCay	Adele Willis
Andrew McCormick	Michael Woods
Iain McFarlane	

DFP/DoF/DSO	
Michelle Anderson	Joanne McBurney
Claire Archbold	Paul McGinn
Sarah Benton	Noel McNally
Alison Caldwell	Angela Millar
Christine Finlay	Patrick Neeson
Pamela Galloway	Jeff Rea
Peter Jakobsen	Sylvia Sands
Agnes Lennon	Michelle Scott
Damian Martin	Julie Sewell
Rachel McAfee	Tony Simpson
Stuart McAllister	Stuart Stevenson
Ronnie McAteer	Nicola Wheeler

Ofgem	
Tasfin Ahmed	Gareth John
Andrew Amato	Sophie Jubb
Jonah Anthony	Jessica Kissack
Gareth Atkins	Lewis Martin
Keith Avis	Robert Martin
Jacqueline Balian	Catherine McArthur
Atika Campbell	Paul McIntyre
Nadia Carpenter	Mhairi McQuillan
Luis Castro	Tommy Moody
Teri Clifton	Andy Morrall
Stuart Cook	Charlotte Morris
Sarah Cox	Michelle Murdoch
Martin Crouch	Jane Pierce
Patricia Dreghorn	Marcus Porter
Morag Drummond	Chris Poulton
William Elliott	Peter Rice
David Fletcher	Paul Russell
Edward Fyfe	Sajith Sasikumar
Mark George	Alison Smith
Lindsay Goater	Mary Smith
Frances Hale	Clive Sparrow
Matthew Harnack	Marc Tischler
Kevin Hughes	Samantha Turnbull
Bob Hull	Edmund Ward
John Jackson	Karen Wood

DAERA	
Cahill Ellis	Sean McGrade

TEO	
Glynis Aiken	David Gordon

Consultants	
CEPA	Mark Cockburn
Ricardo AEA Ltd	Timothy Curtis
CEPA	Paget Fulcher
CEPA	Iain Morrow
CEPA/AEA	William Rickett

Invest NI	
Jim Clarke	Peter Larmour
Nuala Devlin	

Politicians	
Steven Agnew	Green Party
Jim Allister	TUV
Jonathan Bell	DUP
Arlene Foster	DUP
Paul Frew	DUP
Paul Givan	DUP / ETI Committee
Brenda Hale	DUP
Simon Hamilton	DUP
Ross Hussey	DUP
William Irwin	DUP
Danny Kinahan	UUP
Carla Lockhart	DUP / PAC
John McCallister	Independent
Jennifer McCann	Sinn Féin
Nelson McCausland	DUP

Ian McCrea	DUP / Assembly Private Secretary
Patsy McGlone	SDLP / ETI Committee
Lord Morrow	DUP
Stephen Moutray	DUP
Conor Murphy	Sinn Féin
Carái Ní Chuilín	Sinn Féin
Máirtín Ó Muilleoir	Sinn Féin
Michelle O'Neill	Sinn Féin
Ian Paisley	DUP
Edwin Poots	DUP
Peter Robinson	DUP
Mervyn Storey	DUP
Jim Wells	DUP
Sammy Wilson	DUP

Special Advisers/Party Officials

Stephen Brimstone	Martin Lynch
Richard Bullick	Aidan McAteer
Timothy Cairns	Mark Mullan
Andrew Crawford	Ciaran O'Connor
Ted Howell	John Robinson
Timothy Johnston	Eoin Rooney

Northern Ireland Assembly

Angela Kelly	Jim McManus
Gareth McGrath	Gordon Nabney

Installers and Suppliers and Consultants

John Adams	TC Renewables
Richard Armstrong	Steppingstone Timber Products

Stephen Barlow	Ramboll Environ UK Ltd
Neville Bell	Solmatix Ltd
Richard Bell	Solmatix Ltd
Norman Blair	Eglinton (Timber Products) Ltd
John Campbell Martin	Biomass Energy NI Ltd
Terence Cassidy	C2 Energy Ltd
Denzil Cluff	C2 Energy Ltd
Padraig Corby	Corby Biomass Systems Ltd
Michael Doran	Action Renewables
Neil Elliott	Future Renewables Energy Systems Ltd
Trevor Finlay	Vision Heat Solutions Ltd
Stuart Charles Gibson	Innasol Ltd
John Gilliland	Original Heating Ltd/Rural Generation Ltd
Francis Glackin	FG Plumbing and Heating Ltd
Stephen Harron	Hegan Biomass Ltd
Brian Harvey	Solmatix Ltd
Alan Hegan	Hegan Biomass Ltd
Brian Hood	BS Holdings (Sheridan & Hood)
Gareth Linton	Linton & Robinson Environmental Ltd
John Martin	Green Energy Technology Ltd
Conor McCrossan	KES Group Inc Ltd
Frank McCullagh	Solmatix Ltd
Donna Marie McGuckin	CMG Energy Services Ltd
Mark McKeever	Drenagh Sawmills
Connel McMullan	Alternative Heat Ltd
Hugh McWilliams	H&A Mechanical Service Ltd
Edward Meenan	Original Heating Ltd
Brian Murphy	Balcas Ltd and Balcas Timber Ltd
Alastair Nicol	Element Consultants Ltd
Andrew O'Brien	AJP Renewables

John O'Shea	Integrated Energy Systems
Mark Gerald Roberts	Renewable Heat Generation Ltd
David Robinson	R&S Biomass Equipment Ltd
John Smyth	CHP Mechanical Services Ltd
Ryan Turkington	Turco Engineering Ltd
Andrew Webb	Action Renewables
Gavin Winters	Winters Renewables

Scheme Members / Applicants	
Wendsley Arnold	Tom Hegan
Raymond Acheson	Thomas Hempton
John Anderson	Colin Kane
Richard Armstrong	Edward Law
Harry Baxter	Robert Livingstone
Norman Blair	Joseph McGlinchey
Stephen Bell	Mark McKeever
Aaron Brimstone	Kiera McKenna
Christopher Brooke	Ian and Marion McKinstry
Viscount Brookeborough	Sean and Anne McNaughton
Jason Browne	Peter McWilliams
James Crawford	Wilbert Moore
John Crawford	Colin Newell
Jonathan Crawford	Richard Newell
Richard Crawford	Hugh Alexander Rutledge
Wesley Crawford	Keith Scott
Padraig Corby	Adrian Surphlis
Brendan Daly	Gordon Thompson
Jonathan Ewing	Andrew Webb
Robert Ewing	Geoffrey Wells
Thomas Forgrave	Robin Wells

John Gamble	Ronald Wells
David Hamilton	

Moy Park

Pearse Donnelly	David Mark
Chris Kirke	Janet McCollum

Ulster Farmers' Union

Wesley Aston	Chris Osborne
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Arthur Cox Solicitors

Alan Bissett	David Trethowan
Catriona Gibson	David White

Others

Mark Anderson	Built Environment Research Institute
George Gallagher	George Gallagher Metals Ltd
Louise Friel	Sutherland Tables
Joan Gregg	Dairy Farmer
Wallace Gregg	Dairy Farmer
Howard Hastings	Hastings Hotels
Chris Johnston	AFBI
Austen Lennon	Energy Consultant (Hastings Hotel Group)
Julie McCabe	Massive PR
Peter Morrow	Morrow Communications Ltd
Janette O'Hagan	Okotech Ltd
Quintin Oliver	Stratagem
Andrew Trimble	RHANI

Appendix 5

Persons who provided oral evidence to the Inquiry

Name	Department / Organisation
Michael Doran	Action Renewables
Chris Johnston	AFBI
Connell McMullan	Alternative Heat Ltd
Brian Hood	BS Holdings Ltd
Mark Cockburn	CEPA
Kieran Donnelly	Comptroller and Auditor General, Northern Ireland Audit Office
Cathal Ellis	DAERA
Philip Angus	DETI/DfE
Bernie Brankin	DETI/DfE
Alison Clydesdale	DETI/DfE
Sam Connolly	DETI/DfE
Trevor Cooper	DETI/DfE
Elaine Dolan	DETI/DfE
Fiona Hepper	DETI/DfE
Seamus Hughes	DETI/DfE
Peter Hutchinson	DETI/DfE
Davina McCay	DETI/DfE
Andrew McCormick	DETI/DfE
John Mills	DETI/DfE
Stephen Moore	DETI/DfE
Shane Murphy	DETI/DfE

Name	Department / Organisation
David Sterling	DETI/DfE
Stuart Stevenson	DETI/DfE
Chris Stewart	DETI/DfE
David Thomson	DETI/DfE
Stuart Wightman	DETI/DfE
Michael Woods	DETI/DfE
Mike Brennan	DFP/DoF
Rachel McAfee	DFP/DoF
Joanne McBurney	DFP/DoF
Emer Morelli	DFP/DoF
Nicola Wheeler	DSO
Patsy McGlone	ETI Committee Chairman
Alan Bissett	Ex-Arthur Cox
Neil Elliott	Future Renewables Ltd
Sir Malcolm McKibbin	Head of Civil Service
Alan Hegan	Hegan Biomass Ltd
Jim Clarke	Invest NI
Alastair Hamilton	Invest NI
Alastair Nicol	Invest NI
Jonathan Bell	Minister
Arlene Foster	Minister
Simon Hamilton	Minister
Máirtín Ó Muilleoir	Minister

Name	Department / Organisation
David Mark	Moy Park
Janet McCollum	Moy Park
Keith Avis	Ofgem
Teri Clifton	Ofgem
Matthew Harnack	Ofgem
Gareth John	Ofgem
Catherine McArthur	Ofgem
Dermot Nolan	Ofgem
Marcus Porter	Ofgem
Chris Poulton	Ofgem
Edmund Ward	Ofgem
Janette O'Hagan	Okotech Ltd
Stephen Brimstone	SpAd
Timothy Cairns	SpAd
Andrew Crawford	SpAd
Timothy Johnston	SpAd
John Robinson	SpAd
Wesley Aston	Ulster Farmers' Union
Chris Osborne	Ulster Farmers' Union

Appendix 6

Glossary of Acronyms

Acronym	Definition
AEA	AEA Technology
ALB	Arms' Length Public Body
AME	Annually Managed Expenditure
ASA	Agency Service Agreements
ASHPs	Air Source Heat Pumps
ASU	Analytical Services Unit
BEIS	Department for Business Energy and Industrial Strategy
BENI	Biomass Energy Northern Ireland
BERR	Department of Business Enterprise and Regulatory Reform
BIS	Department for Business, Innovation and Skills
BMC	Budget Monitoring Committee
BSH	BS Holdings
BTI	Bioscience and Technology Institute Limited
CAFRE	College of Agriculture, Food and Rural Enterprise
CED	Central Expenditure Division
CEO	Chief Executive Officer
CEPA	Cambridge Economic Policy Associates
CHP	Combined Heat and Power
CPD	Central Procurement Division
DAC	Department Assurance Co-ordinator
DAERA	Department of Agriculture, Environment and Rural Affairs
DANI	Department of Agriculture Northern Ireland
DARD	Department of Agriculture and Rural Development

Acronym	Definition
DECC	Department of Energy and Climate Change
DEFRA	Department for Environment, Food and Rural Affairs
DEL	Departmental Expenditure Limit
DETI	Department of Enterprise, Trade and Investment
DfE	Department for the Economy
DFP	Department of Finance and Personnel
DG Comp	Director General of Competition
DoE	Department of the Environment
DoF	Department of Finance
DRD	Department for Regional Development
DSD	Department for Social Development
DSO	Departmental Solicitors Office
DTI	Department of Trade and Industry
ETI Committee	Committee for Enterprise, Trade and Investment
EU	European Union
FBC	Fluidised Bed Combustion Technology
FITs	Feed-in Tariffs
GB	Great Britain
GEMA	Gas and Electricity Markets Authority
GSHP	Group Source Heat Pump
HMG	Her Majesty's Government
HMT	Her Majesty's Treasury
HOCS	Head of Civil Service
IA	Impact Assessment
kWh	Kilowatt hours

Acronym	Definition
LCM	Legislative Consent Motion
LPG	Liquefied petroleum gas
MLA	Member of the Legislative Assembly
MUS	Monetary Unit Sampling
NDPB	Non-Departmental Public Body
NI	Northern Ireland
NIAUR	Northern Ireland Authority for Utility Regulation
NICS	Northern Ireland Civil Service
NIGEAE	Northern Ireland Guide to Expenditure and Appraisal Evaluation
NIRHI	Northern Ireland Renewable Heat Incentive
NIRO	Northern Ireland Renewables Obligation
NPC	Net Present Cost
NPV	Net Present Value
OBR	Office of Budget Responsibility
OFGEM	Office of Gas and Electricity Markets
OFMDFM	Office of First and deputy First Minister
PAC	Public Accounts Committee
PAR	Project Assessment Review
POFRE	Practical On-Farm Renewable Energy
PRINCE	Projects IN Controlled Environments
PS	Permanent Secretary
PSD	Public Spending Directorate
PwC	Price Waterhouse Coopers
RAB	Renewables Advisory Board
REGO	Renewable Energy Guarantees of Origin

Acronym	Definition
REM	Renewable Energy Manufacturing Limited
RHANI	Renewable Heat Association for Northern Ireland
RHI	Renewable Heat Incentive
RHO	Renewable Heat Obligation
RHPP	Renewable Heat Premium Payment
RIA	Regulatory Impact Assessment
RO	Renewables Obligation
ROS	Renewables Obligation Scotland
RTFO	Renewable Transport Fuel Obligation
SBM	Stand-by Mechanism
SEIDWG	Sustainable Energy Inter-Departmental Working Group
SFP	Statement of Funding Policy
SIB	Strategic Investment Board
SMT	Senior Management Team
SpAd	Special Adviser
SR	Spending Review
SRO	Senior Responsible Officer
TEO	The Executive Office
TFEU	Treaty on the Functioning of the European Union
TOR	Terms of Reference
TPO	Third Party Organisation
UFU	Ulster Farmers' Union
VFM	Value for Money

Appendix 7

Glossary of Terms

Term	Definition
Accreditation	In the context of the NI RHI scheme, “accreditation” is defined in regulation 2 of the Renewable Heat Incentive Scheme Regulations (Northern Ireland) 2012. It is the term used to denote the admission of an installation to the NI RHI Scheme under regulation 22 of those Regulations.
Annually Managed Expenditure	Government spending is typically through one of two forms of budgetary mechanism: Departmental Expenditure Limits (DEL) or Annually Managed Expenditure (AME). AME is generally used for programmes which are large, unpredictable and demand-led such as welfare, tax credits or public sector pensions. All spending programmes are in DEL unless Her Majesty’s Treasury (HMT) determines they should be AME. Unlike DEL programmes, which will have set annual budgets, programmes in AME, because of issues such as them being demand-led or volatile, use budgetary forecasting across a number of years to try to predict and manage spending. The NI RHI funding, which was classified as AME but with annual expenditure limits and potential penalties for overspending, was not a typical form of AME. Further information about AME can be found in HMT publications such as the Consolidated Budgeting Guidance, which is published annually.
Annuitised Capital Cost	This can also be described as the annual equivalent cost of one-off costs like investment capital. It is calculated based on the lifespan of the asset and the applicable interest rate. It can be used to compare capital investments in assets with unequal lifespans and/or to assess capital investment alongside annual costs or cost savings. In the context of the RHI, it was a helpful means of setting annual payments to compensate adequately for the up-front investment cost.
Barnett Formula	Devolved administrations in Northern Ireland, Scotland and Wales receive grants from the UK Government which fund most of their spending. The largest such grant is known as the “block grant”. The mechanism used by HMT to determine the annual change in the block grant is the Barnett Formula. For devolved services, the Barnett formula aims to give each country the same pounds-per-person change in funding. There are three factors that determine changes to each devolved administration’s block grant under the Barnett Formula: the quantity of the change in planned spending in UK government departments; the extent to which the relevant UK government department’s spending is comparable with the services provided by each devolved administration; and each country’s population as a proportion of England, England and Wales or Great Britain, as appropriate. More information about the Barnett formula may be found in HMT’s Statement of Funding Policy and/or the House of Commons Library Briefing Paper Number 7386 (23 January 2020).

Term	Definition
Block Grant	The UK Government provides funding to devolved administrations by way of grants. The largest such grant is the “block grant”. The block grant provides funding to the devolved administrations in relation to departmental spending within Departmental Expenditure Limits (DEL). Annual changes in the Block Grant are generally determined by the Barnett Formula. AME spending is not part of the block grant, although if devolved administrations have to find funds to cover any overspending on AME projects it may impact on the block grant.
Capital Costs	Capital costs are fixed, one-time expenses incurred on the purchase of land, buildings, construction, and equipment used in the production of goods or in the rendering of services. In other words, it is the total cost needed to bring a project to a commercially operable status. An example of a capital cost under the RHI is the investment cost to buy and install a biomass boiler.
Challenge Fund	This is a particular form of grant scheme. It was an alternative option to an ongoing or lifetime subsidy scheme (such as the RHI scheme ultimately adopted by DETI) and was considered when DETI was deciding what form of incentive scheme to introduce. A ‘Renewable Heat Challenge Fund’ would have involved capital grants being awarded on a competitive, rather than ‘first come, first served’, basis. The body awarding the grants would set the rules for the competition, e.g. regarding eligibility, ranking of bids and maximum permissible grant levels. Interested parties would then apply for funding and provide information on the intended installation, expected heat output and required funding. Applications would then be ranked in line with the competition rules (e.g. on a metric such as subsidy cost per kWh of output) and grants awarded according to rank until the available budget was exhausted. One or more such competitions could be run during each year for which funding for a renewable heat incentive scheme was available.
Combined Heat and Power (CHP) plant	CHP is an energy efficient technology that generates electricity and captures the heat that would otherwise be wasted to provide useful thermal energy, such as steam or hot water, that can be used for space heating, cooling, hot water and industrial processes. CHP installations that were eligible for the NI RHI scheme were defined in regulation 9 of the Renewable Heat Incentive Regulations (Northern Ireland) 2012.
Consumer Prices Index (CPI)	The Consumer Prices Index is the main UK domestic measure of inflation. It measures the average change from month to month in the prices of consumer goods and services purchased in the UK, similar to the Retail Prices Index (RPI); but there are differences in coverage and methodology (CPI excludes mortgage interest payments and housing depreciation). Since December 2003, the inflation target for the UK is defined in terms of the CPI measure of inflation.

Term	Definition
Degression	In the context of RHI, degression is a mechanism to automatically and predictably reduce the payable tariff in certain defined circumstances, principally if forecast expenditure reaches a certain trigger point. It was introduced by amendment to the GB RHI scheme in April 2013 to protect against budget overspend. The NI RHI scheme did not have a degression mechanism.
Departmental Expenditure Limit	Departmental Expenditure Limit, or DEL, is one of the two broad categories of public spending in the United Kingdom (the other being Annually Managed Expenditure/AME). Budgets for UK government departments, and the block grants to devolved administrations, are DEL. The DEL limits are set in HMT's Spending Review. Department's receiving DEL funding will do so in the form of annual budgets which cannot be exceeded.
Eligible heat	Eligible heat under the NI RHI scheme was heat generated by installations accredited under the NI RHI scheme, and which qualified for the periodic support payments that DETI/DfE was obliged to pay in line with the terms of the Renewable Heat Incentive Regulations (Northern Ireland) 2012.
Gaming	"Gaming" was a term often used in the context of the NI and GB RHI schemes to describe various forms of scheme exploitation, through which accredited installations were designed and/or operated in order to receive subsidy payments in circumstances where the departments which created the schemes may not have intended that the installations in question to receive such levels of, or indeed any, subsidy payments.
Grandfathering	<p>Energy investments tend to be in long-term assets. In a drive to reduce greenhouse gas emissions Governments across the world have introduced subsidy mechanisms to provide investors in renewable and low-carbon energy with compensation for the extra costs incurred when compared to conventional, fossil-fuel alternatives. When this has been through regular payments over a long period of time as opposed to using up-front grants or loans, they have tended to adopt the principle of 'grandfathering' to provide assurance to investors that their investment returns will be protected over time and not eroded by future changes.</p> <p>This was also the case in the UK e.g. for the Renewables Obligation (including the Northern Ireland version, the NIRO) where grandfathering was defined as a means to protect investment decisions made on information available at the time of investment.</p> <p>In the Government Response to the Statutory Consultation on the Renewables Obligation Order 2009 in December 2008, it confirmed the approach which in practice meant that to protect the rate of return for technologies with predominantly fixed, up-front capital costs (e.g. solar installations), fixed ongoing payments were needed and would not be changed for existing investors by future reviews. However, for technologies with significant variable ongoing costs (e.g. biomass installations), the part of the payment covering this element would have to be able to rise (or fall) over time to effectively grandfather the rate of return.</p>

Term	Definition
Heating System	This was a term used, but not defined, in the Renewable Heat Incentive Regulations (Northern Ireland) 2012. It was a key determinant in relation to whether a number of heat generating plants (such as biomass boilers) were treated as a single installation under the Regulations, the tariff payable for which was based upon their accumulated capacity in kW, or as a number of individual installations receiving a tariff based on their individual capacities. This whole issue is addressed in detail at chapter 48 of this Report.
Installation	For a heat generating technology, such as a biomass boiler, to be entitled to accreditation under the NI RHI scheme, it had to be an “eligible installation” under the Renewable Heat Incentive Regulations (Northern Ireland) 2012. The eligibility criteria for what could constitute an “eligible installation” for RHI purposes were also set out in the Regulations.
Internal Rate of Return (IRR)	The Internal Rate of Return is a discount rate that makes the net present value of an investment over a specified number of years equal to zero. It is commonly used as a measure of return on an investment. In commercial organisations the IRR is used to evaluate the attractiveness of a project or investment. If the IRR of a new project exceeds a company’s required rate of return, that project is desirable. If IRR falls below the required rate of return, the project is likely to be rejected unless there are suitably convincing non-financial benefits to justify proceeding.
Kilowatt (kW)	A kilowatt is a measure of power, i.e. the rate at which an installation can convert energy/fuel into heat. It is equivalent to one thousand Watts. Other derived units used to measure power include megawatt (MW) and gigawatt (GW) equivalent to one million and one billion Watts, respectively.
Kilowatt-hour (kWh)	A kilowatt hour is a measure of energy converted over a period of time. A kilowatt-hour is equal, for example, to the amount of energy generated by an installation with a capacity of 1 kW in an hour or an installation with a capacity of 2 kW in a half-hour and so on (with all installations running at full capacity). Other derived units used to measure energy include MWh and GWh, one million and one billion Watt-hours, respectively.
Legislative Consent Motion	In the United Kingdom, Parliament remains sovereign, notwithstanding that many powers have been transferred to devolved administrations in Scotland, Wales and Northern Ireland. However a Memorandum of Understanding between the United Kingdom Government and the devolved administrations records “that the UK Parliament would not normally legislate with regard to devolved matters except with the agreement of the devolved legislature”. The means by which the relevant devolved administration provides such agreement, should it choose to do so, is by the relevant devolved institution passing a legislative consent motion.

Term	Definition
Load factor	<p>In the context of the RHI scheme, and in simple terms, load factor refers to the level of use of a piece of renewable heating technology. It is usually expressed as an annual percentage figure. For example, in respect of its tariff calculation for medium biomass boilers in the RHI scheme, CEPA used a reference boiler with a load factor of 17.1%. This is equivalent to the extreme case in which a boiler is operated at full capacity for 17.1% of the available hours in a year and is completely inactive for the remainder of the year. The figure was actually based on the national statistics for an average commercial boiler running across the year with heavy use in the winter and little, part load or no use in the other seasons.</p> <p>The relationship between load factor, capacity and annual energy production can be seen as follows:</p> <p>Multiplying the capacity of the boiler (e.g. 99kW) by 17.1% of the hours in a year (99 x 365 x 24 x 0.171 produces 148,298kWh). The same load factor and heat output could be achieved by running the boiler at half capacity for 34.2% of the hours in a year (49.5 x 365 x 24 x 0.342 = 148,298) and so on.</p>
Medium Biomass	<p>This is the capacity band of biomass boilers which attracted the most applications for accreditation under the NI RHI scheme. The “medium biomass” tariff was set out in Schedule 3 to the Renewable Heat Incentive Regulations (Northern Ireland) 2012 and initially applied to accredited biomass boiler installations that had a capacity of 20kW and above, up to but not including 100kW. In November 2015, at the same time as tiering was introduced to the small and medium biomass tariffs on the NI RHI, the medium biomass tariff was extended to installations with a capacity of 20kW and above up to but not including 200kW. The tariff bandings for the GB RHI were not the same as for the NI RHI.</p>
Ministerial Direction	<p>Ministerial directions are formal instructions from Ministers telling their department to proceed with a spending proposal, despite an objection from their Permanent Secretary. As a result of this direction, the Minister, not the Permanent Secretary, is now accountable for the decision.</p>

Term	Definition
<p>Net Present Values (NPVs)</p>	<p>Economic appraisals are conducted by commercial organisations and government departments of the various options being considered for a project or scheme. The appraisal should generally include, for each option being considered, a calculation of that option’s Net Present Value (NPV). This provides a method for evaluating and comparing capital projects or financial products with cash flows spread over time, as in loans or investments. NPV takes into account the effect of time on the value of money based on a chosen rate of return (or discount rate) and recognises that money received in the future is not as valuable as it is today.</p> <p>Where the sum of discounted costs exceeds that of the discounted benefits, the net figure may be referred to as the Net Present Cost (NPC). Alternatively, the term ‘negative NPV’ may be used.</p> <p>The Northern Ireland Guide to Expenditure Appraisal and Evaluation (NIGEAE) defines the NPV as the key summary indicator of the comparative value of an option. It not only takes account of social time preference through discounting, but also, by combining capital and recurrent cost and benefits in a single present-day value indicator, enables direct comparison of options with very different patterns of costs and benefits over time. For instance, it solves the problem of how to compare a low capital cost/ high running cost option with that of a high capital cost/low running cost alternative.</p>
<p>Northern Ireland Guide to Expenditure Appraisal and Evaluation (NIGEAE)</p>	<p>The primary guide for Northern Ireland departments on the economic appraisal, evaluation, approval and management of policies, programs and projects – the essential elements in the cycle of expenditure planning and service delivery. It aims to ensure that public expenditure delivers the maximum benefit to the people of Northern Ireland.</p>
<p>Northern Ireland Renewables Obligation Scheme (NIRO)</p>	<p>The Northern Ireland Renewables Obligation (NIRO) was the main government support mechanism for encouraging increased renewable electricity generation in Northern Ireland. It operated in tandem with the Renewables Obligations in Great Britain – the ‘ROS’ in Scotland and the ‘RO’ in England & Wales – in a UK-wide market for Renewables Obligation Certificates (ROCs) which were issued to generators under the Obligations. The NIRO scheme is now closed to new entrants.</p>
<p>Ofgem</p>	<p>The Office of Gas and Electricity Markets (Ofgem) is a non-ministerial government department operating on behalf of the Gas and Electricity Markets Authority (GEMA). GEMA, through Ofgem, regulates the gas and electricity markets in Great Britain. In addition, separate from its regulatory role, Ofgem also administers renewable energy and social programmes through its delivery arm, E-Serve. Ofgem administers the non-domestic NI RHI scheme on behalf of the Department for the Economy.</p>

Term	Definition
Overcompensation	Overcompensation can have several different meanings. In the context of the NI RHI scheme, the word is generally used to refer to the situation where the tariff payments generated by an accredited installation provide a rate of return that is significantly greater than the 12% return which the scheme was designed to provide and which was approved by the European Commission.
Participant	Regulation 2 of the Renewable Heat Incentive Scheme Regulations (Northern Ireland) 2012 defines “participant” for the purposes of the NI RHI scheme. It is essentially the owner of an accredited NI RHI installation.
Periodic (support) payments	This is the term for the payments that DETI/DfE, pursuant to regulation 3 of the Renewable Heat Incentive Scheme Regulations (Northern Ireland) 2012, is obliged to make for eligible heat generated by accredited installations on the NI RHI scheme.
Practical On-Farm Renewable Energy (POFRE)	Northern Ireland’s College of Agriculture, Food and Rural Enterprise (CAFRE) organised a series of events under the POFRE label. The events included presentations on various forms of renewable energy, tours of the College’s renewable energy installations, and trade exhibitors of renewable energy products and services. DETI officials gave presentations at the events on the NI RHI.
PRINCE2	This is a project management methodology. The acronym PRINCE stands for PProjects IN Controlled Environments, and it is a process-based method for effective project management.
Reconnect Scheme	A grant scheme operated by DETI between 2006 and 2008, prior to the NI RHI. Reconnect provided capital payment support for domestic users to install various forms of renewable energy technology.
Regulatory Impact Assessment (RIA)	In government policy making a Regulatory Impact Assessment (RIA) is one of the key impact assessment tools which are an integral part of the policy cycle and effective policy making. It is to be utilised where policies have a potential regulatory impact on the wider business community. It is designed to assist with consideration of potential economic impacts and would therefore be considered with other tools utilised to assess social and environmental impacts on policy development. The NI Executive requires an RIA to be considered and applied and used to support policy development for any new, or amendments to existing, policy proposals. It should therefore be considered for every policy and strategy; although it may well be appropriate to screen it out at the impact assessment screening stage in the policy development process. It is important to bear in mind that if a policy has an impact (positive or negative) on the wider business community (or section thereof) in Northern Ireland then an RIA must be considered as part of policy development. Where regulations or alternative measures are introduced an RIA should be used to make informed decisions. An RIA is an assessment of the impact of policy options in terms of the costs, benefits and risks of a proposal. The RIA process is used widely across EU Member States, the UK and Republic of Ireland.

Term	Definition
<p>Renewable heat and renewable heat technologies</p>	<p>Renewable heat is heat derived from one of three basic energy sources, each of which is considered to be renewable: solar radiation, biomass materials (derived from grown sources, either directly for energy such as energy crops, or through indirect means, such as bio-based waste streams) or deep geothermal energy.</p> <p>Renewable heat technologies include heat pumps, solar thermal systems, and biomass systems. The biomass boilers that were the predominant technology accredited under the NI RHI scheme burned wood pellets or wood chips to generate heat.</p>
<p>Risk Sharing</p>	<p>In the context of the GB RHI, Her Majesty’s Treasury (HMT) entered into a risk sharing arrangement when agreeing to provide the Department of Energy and Climate Change (DECC) with AME funding. Traditionally the risk associated with AME funding (which was for schemes that were demand-led and potentially volatile, and where it was difficult to predict the level of funding that would be required) rested with HMT: whatever AME spending was incurred would be met by HMT. The financial arrangement for the GB RHI was different. Annual limits were set for RHI AME funding and, if DECC spent more than the annual limit, then it would have to take steps to recoup the excess and potentially pay a penalty to HMT for having exceeded the limit. This was a means used by HMT to ensure that DECC was incentivised to keep a very close eye on RHI spending. A similar approach was intended to apply to NI RHI AME funding.</p>
<p>SL1</p>	<p>Paragraph 9 of Strand One to the 1998 Belfast Agreement set out the role that committees of the Northern Ireland Assembly were to have in connection with the departments of the Northern Ireland Executive. This was to include a scrutiny, policy development and consultation role.</p> <p>Section 29 of the Northern Ireland Act 1998 set out that standing orders (which were to regulate the proceedings of the Northern Ireland Assembly by virtue of section 41 of the Northern Ireland Act 1998) had to make provision for conferring the powers on the committees. Standing order 48 of the Northern Ireland Assembly Standing Orders made such provision.</p> <p>The scrutiny role of committees is set out in Standing Order 43 of the Northern Ireland Assembly Standing Orders. An SL1 is the name given to the communication from a department to the relevant committee where the department is proposing to make or introduce subordinate legislation which the committee has the task of scrutinising.</p>

Term	Definition
Special Adviser (SpAd)	Special advisers are a particular form of temporary civil servant employed to advise Ministers, including on political matters where it would be inappropriate for permanent civil servants to become involved. They are a personal appointment of the Minister and are not appointed in the same way as regular civil servants. The appointment and role of SpAds in Northern Ireland is presently governed by a combination of the Civil Service Commissioners (Northern Ireland) Order 1999 and the Civil Service (Special Advisers) Act 2013. Pursuant to the 2013 Act, there is also a statutory code governing the appointment of special advisers, and a model contract for special advisers which includes a specific code of conduct.
Statement of Funding Policy from HMT	<p>In addition to regular HMT UK wide publications, such as Spending Reviews (normally published every 5 years) and Consolidated Budgeting Guidance (normally published annually), HMT also issues a Statement of Funding Policy in respect of funding for the devolved institutions in Scotland, Wales and Northern Ireland.</p> <p>The purpose of the Statement of Funding Policy is to set out the policies and procedures which underpin the exercise of determining the UK government's funding of the devolved administrations, to set out the elements of that funding, and to explain the interactions with the resources it is within the devolved administrations' capacity to raise themselves.</p>
Tariffs	On the non-domestic RHI scheme, accredited installations were entitled to be paid in accordance with the applicable tariffs. These varied according to the assumed level of additional costs associated with the technology type and were also banded according to the size of the installed renewable technology. The level was set in relation to the costs of an equivalent oil boiler, the standard, non-renewable technology in Northern Ireland. The RHI tariffs were set out in Schedule 3 to the Renewable Heat Incentive Regulations (Northern Ireland) 2012. Payments were made based on the actual heat output of the installation, on a pence per kWh basis (p/kWh). The tariffs were increased regularly to take account of inflation and the Report uses the level applicable for the relevant period of time. The NI RHI scheme was originally intended to provide periodic payments for up to 20 years from the date an installation was accredited.

Term	Definition
Tiering	<p>Tiering of tariffs was a mechanism that could be used to achieve two aims. First, it could limit how much a technology could be ‘over-used’ just to receive RHI payments in circumstances where the tariff payable per kWh exceeded the cost of generating a kWh of heat (the so-called ‘perverse incentive’). Second, it could reduce the risk of overcompensation occurring in respect of those installations which had load factors that were significantly in excess of the reference load factor used when setting the applicable tariff. One tariff was paid up to a threshold of heat output equivalent to running at full load for 15% of the available hours (1,314 hours multiplied by the installation capacity of the boiler), whilst a much lower tariff was payable for any subsequent hours of use. The higher (Tier 1) tariff was designed primarily to cover the annual equivalent of the additional up-front investment costs and the lower (Tier 2) tariff to cover (any) ongoing additional operating costs, especially fuel. Tiering was introduced in the GB non-domestic RHI scheme from the beginning for some biomass boilers. It was not until November 2015 that the structure of some of the biomass tariffs in Northern Ireland was amended to introduce tiering. The reasons this was not initially included in any tariffs on the NI RHI scheme are addressed in the Report.</p>
Useful Heat	<p>In keeping with a similar approach adopted by DECC for the GB RHI scheme, DETI’s policy intent (as set out in its July 2011 RHI consultation document) was that RHI payments would only pay for “useful heat” and, for example, not fund a heating requirement created just to claim RHI payments. An attempt to give effect to this intent is found in regulation 33(p) of the Renewable Heat Incentive Regulations (Northern Ireland) 2012 which stated that a scheme participant was under an obligation not to “generate heat for the predominant purpose of increasing their periodic support payments”; but “useful heat” was not otherwise defined within the Regulations, nor given statutory effect in terms of eligibility for payments.</p>

Appendix 8

Northern Ireland Civil Service and Home Civil Service Grading Structure*

Listed in descending order of seniority

NICS Grade	Title	Home Civil Service Grade	Title
		N/A	Cabinet Secretary & Head of the Home Civil Service
		N/A	Permanent Secretary (Accounting Officer)
Grade 2	Head of the NI Civil Service	Grade 2	Director General
Grade 2A	Permanent Secretary (Accounting Officer)	N/A	N/A
Grade 3	Deputy Secretary	Grade 3	Director
Grade 5	Assistant Secretary	Grade 5	Director or Assistant Director
Grade 6	Senior Principal	Grade 6	Senior Principal
Grade 7	Principal	Grade 7	Principal
DP	Deputy Principal	SEO	Senior Executive Officer
SO	Staff Officer	HEO	Higher Executive Officer
EO1	Executive Officer 1	EO	Executive Officer
EO2	Executive Officer 2	N/A	N/A
AO	Administrative Officer	AO	Administrative Officer
AA	Administrative Assistant	AA	Administrative Assistant

*This is a simplified version of civil service grading structures for comparative purposes.

Appendix 9

Timeline relating to relevant Departments of the Northern Ireland Executive and the United Kingdom Government

Departments of the Northern Ireland Executive

Title	Acronym	Area of Responsibility	Date of Creation	Date Replaced
Office of First Minister and deputy First Minister	OFMDFM	Social Change, Strategic Investment and Regeneration, Equality and Good Relations, Making Government Work, Co-Operation, Promoting Northern Ireland, Sponsorship, Statistics and Research.	December 1999	May 2016
The Executive Office (formerly OFMDFM)	TEO	Good Relations and Social Change, Strategic Investment and Regeneration, EU Exit/Brexit, Making Government Work, Co-Operation, Promoting Northern Ireland, Sponsorship, Statistics and Research.	May 2016	Ongoing
Department of Enterprise, Trade and Investment	DETI	Consumer Affairs, Credit Unions and Societies, Economic Policy, Energy, European Support, Minerals and Petroleum, Telecoms, Tourism, Insolvency Service, Statistics and Economic Research.	December 1999	May 2016
Department for the Economy (formerly DETI)	DfE	Economic Policy, Energy, Higher Education, Consumer Affairs, Employment and Skills Programmes, Further Education, Employment Rights, European Fund Management, Telecoms, Insolvency Service, Credit Unions and Societies, Tourism, Minerals and Petroleum, Statistics and Economic Research.	May 2016	Ongoing

Title	Acronym	Area of Responsibility	Date of Creation	Date Replaced
Department of Finance and Personnel	DFP	Finance, Procurement, Property Rating, Land Registration, Building Regulations and Energy Efficiency of Buildings, Account NI, Statistics and Research, Working in the Northern Ireland Civil Service, Programme and Project Management and Assurance, Property Valuation, Mapping and Geographic Information, Civil Law Reform, Public Sector Reform.	December 1999	May 2016
Department of Finance (formerly DFP)	DoF	Finance, Procurement, Property Rating, Land Registration, Building Regulations and Energy Efficiency of Buildings, Account NI, Statistics and Research, Working in the Northern Ireland Civil Service, Programme and Project Management and Assurance, Property Valuation, Ordnance Survey NI, Civil Law Reform, Public Sector Reform, Digital and Communication Services.	May 2016	Ongoing
Department of Agriculture and Rural Development	DARD	Animal Health and Welfare, Countryside Management, Crops and Horticulture, Education and Research, Fisheries, Food, Forestry, Grants and Funding, Livestock Farming, Plant and Tree Health, Rivers and Flooding, Rural Development, Statistics.	December 1999	May 2016
Department of the Environment, Agriculture and Rural Affairs (formerly DARD)	DAERA	Angling, Animal Health and Welfare, Biodiversity, Countryside Management, Crops and Horticulture, Education and Research, Environmental Advice for Planning, Environmental Protection Fisheries, Food, Forestry, Grants and Funding, Land and Landscapes, Livestock Farming, Marine, Plant and Tree Health, Rural Development, Sustainability, Waste, Water.	May 2016	Ongoing

Departments of the United Kingdom Government

Title	Acronym	Area of Responsibility	Date of Creation	Date Replaced
Department for Environment, Food and Rural Affairs	DEFRA	Environmental protection, food production and standards, agriculture, fisheries and rural communities in the United Kingdom of Great Britain and Northern Ireland.	June 2001	Ongoing
Department for Transport	DfT	English transport network and a limited number of transport matters in Scotland, Wales and Northern Ireland that have not been devolved.	2002	Ongoing
Department of Trade and Industry	DTI	Company Law, Trade, Business Growth, Innovation, Employment law, Regional Economic Development, Energy, Science, Consumer Law.	October 1970	June 2007
Department of Business, Enterprise and Regulatory Reform (formerly DTI)	BERR	Areas previously covered by the DTI - Company Law, Trade, Business Growth, Employment law, Regional Economic Development, Energy, Consumer Law. Science and Innovation transferred to the new Department for Innovation, Universities and Skills. The Better Regulation Executive was added to its remit. Responsibility for energy policy was removed to the new Department of Energy and Climate Change.	June 2007	June 2009
Department for Business, Innovation & Skills (formerly BERR)	BIS	Business regulation and support, Innovation, Competition, Science, Research, Economic development, Skills, Trade, Training, Further & Higher Education.	June 2009	July 2016
Department of Energy and Climate Change (new department)	DECC	Energy and Climate Change.	October 2008	July 2016
Department for Business, Energy & Industrial Strategy (Formerly DECC)	BEIS	Business, Industrial Strategy, Science, Research and Innovation, Energy and Clean Growth, Climate Change.	July 2016	Ongoing

Title	Acronym	Area of Responsibility	Date of Creation	Date Replaced
Her Majesty's Treasury	HMT	<p>Public spending: including departmental spending, public sector pay and pension, annually managed expenditure (AME) and welfare policy, and capital investment. Financial services policy: including banking and financial services regulation, financial stability, and ensuring competitiveness in the City. Strategic oversight of the UK tax system: including direct, indirect, business, property, personal tax, and corporation tax. The delivery of infrastructure projects across the public sector and facilitating private sector investment into UK infrastructure. Ensuring the economy is growing sustainably.</p>	1066	Ongoing