

# **2015-16 OUTTURN AND FORECAST OUTTURN GUIDANCE**

**PUBLIC SPENDING DIRECTORATE  
DEPARTMENT OF FINANCE AND PERSONNEL**

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## 1. INTRODUCTION

- 1.1 Each UK Government department and all devolved administrations have an obligation to provide HM Treasury with monthly outturn and forecast outturn information. Accurate monthly forecasts are essential for HM Treasury's management of the overall fiscal position and to inform fiscal policy. The information is also used to facilitate the compilation of overall national statistics on public expenditure and to allow HM Treasury to fulfil its role in monitoring the performance of departments and devolved administrations against their agreed expenditure limits.
- 1.2 To allow us to comply with HM Treasury requirements, NI departments are required to provide a monthly profile for the full financial year showing outturn data for the months past, and for those still to come the best estimate of spend which will be incurred. This information will be collected for all DEL, AME and Other AME record lines.
- 1.3 NI departments are also now required to provide an initial monthly profile of the forecast of anticipated spend for the year (Return 0). While we recognise this may prove difficult departments should use historical trends along with knowledge of ongoing work to determine the best profile possible at this stage. **Departments should pay particular attention to providing as accurate a forecast as possible for the first 2 months of the year because the robustness of this will be challenged by HM Treasury and DFP.** The expectation is that these should be more easily forecast even if the rest of the year proves problematic.
- 1.4 Outturn and Forecast Outturn is an important tool for informing the financial decisions of both the Executive and HM Treasury, particularly in the current economic climate, and it is vital that all departmental contacts with any input into the Outturn and Forecast Outturn exercises familiarise themselves with this guidance.

- 1.5 This guidance sets out how this year's Outturn and Forecast Outturn exercises should be completed and the indicative timetable for the completion of each exercise. Departments will be advised of any changes to this timetable once HM Treasury confirm their return dates.

## 2. HOW IS OUTTURN AND FORECAST OUTTURN USED AND WHY IS IT IMPORTANT?

### Uses within DFP

- 2.1 DFP use the monthly outturn and forecast outturn information provided by departments to inform decision making during the In-year Monitoring process. Therefore, the importance of timely and realistic actual and forecast outturn cannot be overstated. It is essential that departments provide up to date and accurate information in their monthly returns.
- 2.2 RRI borrowing contributes to the funding of the NI capital investment programme in each year. When projects have been identified as suitable for borrowing, departments are informed and forecast outturn returns will then be used to calculate the amount to be borrowed each month. Borrowing occurs monthly for the following month and **it is therefore essential that departments provide accurate forecast information on these lines as the NI Executive should not borrow in advance of need or indeed in excess of need as this will incur additional interest charges.** Departments should advise CED at the earliest opportunity if spend relating to a project funded by RRI borrowing is to be benefit from any alternative sources of finance (for example EU funding) as this will restrict the level of related borrowing.
- 2.3 It should be noted that borrowing is also being utilised to finance the Public Sector Transformation Fund, as set out in the Stormont House Agreement. All Outturn and Forecast Outturn profiles in respect of any in-year allocations relating to this fund must therefore be robust, accurate and timely as they will inform our borrowing drawdown.
- 2.4 Forecast Outturn information and analysis is routinely provided to the Committee for Finance and Personnel on a monthly basis. It may also be included in Executive papers in respect of the latter In-Year Monitoring rounds of the financial year.

## **Uses within HM Treasury**

2.5 HM Treasury uses Forecast Outturn data for three main purposes:

- Monitoring the overall fiscal position and calculating the fiscal aggregates to inform fiscal policy;
- Reporting the state of the public finances to the public and other wider users; and
- Monitoring individual departments budgeting positions as part of the Treasury's oversight of public spending.

The potential also exists for this to be used by the Office for Budget Responsibility to monitor performance against the welfare cap.

2.6 At the June 2010 Budget the UK Government set out a new framework for fiscal policy primarily aimed at bringing the public finances to a sustainable position. At the centre of this was the creation of the Office for Budget Responsibility (OBR), an independent body, tasked with forecasting the UK's economic policy and fiscal position. The OBR bases its fiscal forecasts on departmental spending plans and any announced new policies, the latest year's forecast is also informed by Forecast Outturn data.

2.7 The in-year fiscal position is monitored via the monthly Public Sector Finances Statistical Bulletin (released on 15<sup>th</sup> working day of the month) jointly produced by HM Treasury and ONS. Forecast Outturn data loaded onto OSCAR will be used to produce the aggregate public sector position.

2.8 Departmental Forecast Outturn data feeds into various government publications used to monitor the fiscal/economic position and set UK Government policy:

- Monthly Public Sector Finances Bulletin (ONS/ HM Treasury) mentioned above;
- Quarterly National Accounts (ONS);

- Quarterly GDP estimates (ONS); and
- Biannual economic and fiscal forecasts (OBR).

2.9 Analysis of the information provided is carried out at different levels in the data hierarchy, e.g. economic categories of spend such as pay, procurement etc or by segment.

### **Monetary Policy**

2.10 The Bank of England is a very important user of National Accounts data, as it seeks to produce economic analyses and forecasts. In particular the Bank's Monetary Policy Committee (MPC) is responsible for setting interest rates, for which it uses Gross Domestic Product (GDP) and its components. Government's contribution to GDP is largely derived from Forecast Output.

### **Government Output and Productivity**

2.11 The allocation of expenditure to different economic categories (pay, procurement etc) and functions (health, education etc) affects the measurement of Government output and productivity. These measures are one way in which it can be determined whether the efficiency and effectiveness of spending is improving.

### **Other Publications**

2.12 From the February return onwards Forecast Output is used for spring publications including the Chancellor's Budget and the Public Expenditure Statistical Analysis (PESA).

2.13 HM Treasury has indicated that there are three key areas where improvements to the reporting noted above may be achieved:

- Timeliness – timetable for publication of the data is tight and inflexible;

- Realistic profiles – If profiles are realistic it is easier to understand if the fiscal position is going off track or is likely to do so over the rest of the year;
- Accurate data – this should align as far as possible with internal management information.

2.14 HM Treasury monitor the Northern Ireland Executive's performance against these measures and publish performance showing comparisons to the other devolved administrations and Whitehall departments.

### 3. THE OUTTURN AND FORECAST OUTTURN TEMPLATE

- 3.1 NI departments are required to provide, on a monthly basis, accurate details of accrued DEL and AME spend at record number level for the preceding month(s) and forecast spend for the remaining months of the year. To facilitate this CED will issue a spreadsheet to departmental Finance Branch contacts to which relevant data should be added. To allow CED to comply with the HM Treasury timetable for returns (by 10am on the 8<sup>th</sup> working day) this must be received **by 5pm on the 6th working day of the month via e-mail to [ced.cfg@dfpni.gov.uk](mailto:ced.cfg@dfpni.gov.uk) and copied to your Supply team.**
- 3.2 You will note the very short window between CED receiving departmental returns and having to submit this to HM Treasury. To enable all the checks of departmental data and analysis of the overall Northern Ireland position to be completed in this timeframe **it is critically important that all departments adhere to the deadline set.**
- 3.3 The most recent confirmed monitoring position is noted for each of the categories. **Departments should not amend the figures shown in the approved monitoring column**, these are fixed and confirmed at a point in time and not subject to amendment outside of a monitoring exercise.
- 3.4 For each DEL expenditure area the total Outturn and Forecast Outturn must not exceed the monitoring position i.e. non ring-fenced Resource DEL, ring-fenced Resource DEL , and Capital DEL . Any templates found in breach of the monitoring position at that level will be returned for immediate correction. For AME expenditure the Outturn and Forecast Outturn provided must be the most up to date information and is not constrained to an approved monitoring position.
- 3.5 The only exception to this will be when, due to the timing of the monitoring round and Outturn and Forecast Outturn exercises, the new monitoring

position has been announced in the Assembly but the record line detail has not yet been completed on the RBM database and therefore cannot be shown on the template. If this situation arises, Departments can forecast the most up to date position. In any instance where this occurs please speak with your Supply team to ensure that the revised position is fully understood before forecasting to the new position.

3.4 When CED receives the completed template, it is edited and imported into the RBM database. In order for this to be successful, Departments are required to complete the template in the following way. Failure to comply with these requirements impacts upon the limited time we have available to provide the return to HM Treasury:

- a) Do not insert, delete or alter formulas. If you need to do so, save a separate version of the template. Always ensure the original template issued is the one that is completed and returned to CED.
- b) Do not insert, delete or amend columns or rows. Again, if this is necessary, save a separate version and ensure the original template is the one that is completed and returned to CED.
- c) Do not include any hidden formulas as this will prevent the edited spreadsheet from successfully importing into the RBM database.
- d) Only use whole numbers when completing the template. Even hidden decimals will prevent the spreadsheet from importing into the RBM database successfully (conditional formatting will now show such cells as red which will highlight to you that an amendment is required).
- e) Do not delete values in a cell and return blank cells as this does not load to RBM (conditional formatting will now show these cells as red which will

highlight to you that an amendment is required). Always insert a value even if this is zero.

- f) Where new records have been created **do not** insert these into the template. Please provide the forecast against these new records in the covering email.

### **Timeliness of Returns**

- 3.5 One of the indicators used by HM Treasury to monitor the performance of UK Departments, including devolved administrations, is in relation to the timeliness of the Outturn and Forecast Outturn submission. CED has a very tight turnaround from receiving the information from departments to submitting the data on HM Treasury database, so it is imperative that **departments send the Forecast Outturn submission to CED *no later than 5pm on the 6<sup>th</sup> working day following the end of each month.*** An indicative timetable is attached at Annex A which shows all departmental submission dates for the year 2015-16. These dates will be confirmed in each of the commissioning emails.

### **Permanent Secretary and Finance Director Sign Off**

- 3.6 Departments should ensure that each Outturn and Forecast Outturn return has received Permanent Secretary and Finance Director sign off on the data presented. This includes the monthly profile shown as well as the overall expenditure totals for each category.

## 4. QUALITY OF OUTTURN AND FORECAST OUTTURN DATA

### How Should Outturn and Forecast Outturn be recorded?

#### Resource Consumed

- 4.1 In terms of outturn data, departments are required to provide the resources consumed using the most accurate and up to date figures available. The forecast outturn must be based on the most accurate forecast using past data, along with any relevant new information in respect of resources not yet consumed. The monthly profile of anticipated spend must be as accurate as possible as this will be used both by HM Treasury and DFP to measure forecasting accuracy.
- 4.2 Returns will be checked to ensure the following:
- Non ring-fenced Resource DEL , ring-fenced Resource DEL and Capital DEL control totals have not been breached
  - Departments have provided explanations for any restatement to outturn previously recorded against lines.
  - EU funded spend and associated EU income receipt lines (unless they are CFER EU income lines relating to past years spend), and release and utilisation of provisions lines, net to zero.

#### Forecast v Actuals

- 4.3 Forecast v Actuals is one of the main indicators that HM Treasury use to measure departmental performance and it is an area where there is scope for considerable improvement amongst the NI departments. This is also the measure used to report to the Committee for Finance and Personnel to show departmental forecasting accuracy. The expectation is that there would not be a significant variance on lines between the last forecast month and the actual spend reported for that same month.

- 4.4 Departments may experience difficulty in obtaining data on actual spend for the month just finished by the 6<sup>th</sup> working day. However this does not excuse any significant disparity between the final forecast for the next month and the actual reported for it the following month. The final forecast for a month should be an accurate estimate of the expenditure to be incurred. If there is indeed delay in reporting actual spend the following month, then it would be expected that this would at least constitute a much more accurate estimate of the anticipated actual spend.
- 4.5 Therefore upon receipt of outturn data for the first time, CED will compare it with the most recent forecast data for that same month and any significant variances will be queried in anticipation of HM Treasury queries.
- 4.6 In recognition of the difficulty in getting actual spend by the 6<sup>th</sup> working day, the second return showing actual spend is compared to the final forecast for the purpose of reporting to the Committee for Finance and Personnel. CED will seek explanations from departments for significant variances to provide this to the Committee.

### **Flatlining Forecasts**

- 4.7 It is appreciated that at the start of the year it may be difficult for departments to predict accurately the full pattern of spend on a line by line basis, because unforeseen issues may arise throughout the year.
- 4.8 However, departments are expected to utilise previous years spending patterns to initially inform their forecasts. As the reporting year progresses necessary adjustments should be made to reflect changing circumstances. To facilitate departments with this, CED will issue a copy of each department's most recent return for 2014-15 along with the first request for 2015-16. The

first request for 2015-16 will be a monthly profile of forecast spend and will not include any actual expenditure and will be required in April 2015.

- 4.9 There are instances when a relative flat line may be particularly appropriate. For example, depreciation can have regular month on month consumption, as can pay.

### **Year End Surge**

- 4.10 Department's returns should accurately reflect their anticipated month on month accrued expenditure and forecast of expenditure for the year. Year end surges, caused by inserting balancing figures in the last month to ensure full spend against the monitoring total, are not acceptable. This pattern of spend should only be shown where this is an accurate representation of anticipated spend. An explanation should be provided to clarify where an end year surge is correctly reported.

### **Monitoring Positions v Forecast Outturn**

- 4.11 Departments should always provide the most up to date position. However, if a monitoring round is in process but Executive approval has not yet been granted, departments **may not** reflect the following transactions in their returns:
- Reclassifications crossing the Resource DEL and Capital DEL boundaries.
  - Reclassifications crossing the non ring-fenced Resource DEL, and ring-fenced Resource DEL (Depreciation/ Impairment) boundaries.
  - PROALL/PRORED.
  - Bids.
  - Technical transfers between departments.

- 4.12 Reduced requirements should always be forecast as soon as they have been identified. However, a forecast under spend will not be automatically regarded as a reduced requirement until it has been declared as such by the department in a monitoring round.
- 4.13 Any other reallocation not identified in paragraph 4.11 and which does not require approval should be included in the return.
- 4.14 AME record lines should always show the most up to date position and are not constrained to the approved monitoring position or the most recent AME forecast provided, unless advised that this is the case by CED.

### **The HM Treasury System**

- 4.15 OSCAR will validate our data input at 2 levels. The first validation level involves applying rules, which if failed will not permit our data to be submitted (e.g. release and utilisation of provisions not netting to zero). The second validation level applies rules that highlight those rows which breach the inbuilt acceptable variances. In these cases, we will then be required to provide an explanation for those variances, for example OSCAR will highlight where spend against a particular OSCAR sub segment has increased by £20 million compared to the previous return.
- 4.16 **Departments should therefore be proactive in providing an accompanying narrative to their return**, especially where it appears spend is moving from one area to another. To inform our use of the information it would be useful if departments could provide details of any underlying assumptions they have made when making their return.
- 4.17 Departments should also provide information with respect to unusual trends or numbers. For example if a department is restating outturn or displaying an end year surge or significant underspend then they should provide details of

the record line affected and an explanation for the anomaly. This should be done in the covering email submitting the return.

## **CORRECTING ERRORS IN PREVIOUS RETURNS**

### **Accrued Outturn up to Date**

- 4.18 It is recognised that due to timing of returns there may be a need to restate the previous month's outturn to reflect the final reported position for that month. Scoring accounting adjustments on a cumulative basis has the potential to distort actual profiles of spend and this is particularly important for spend funded by RRI borrowing. Therefore on lines relating to RRI borrowing, the Outturn and Forecast Outturn returns should score any accounting adjustments in the correct month so that Outturn and Forecast Outturn returns report the profile of spend as it would have been had the spend been correctly recorded in the first instance.
- 4.19 As the outturn reported by departments is most likely produced from financial systems which close each period to further adjustment, we would not expect to see restatement of the overall monthly spend more than 2 months after it is first reported.
- 4.20 However if it is discovered that there have been errors in reporting then it is expected that a corrected position be reported at the first opportunity.

## Incorrect Mapping

4.21 If outturn is incorrectly reported on a record line then it should be moved from that line. An illustrative example is provided below. This shows firstly where spend has been mapped incorrectly and secondly how at the next available opportunity, the information has been resubmitted to be reflected on the correct lines.

### September Return

	Outturn							Oct	Nov	Dec	Jan	Feb	Mar	Total
	Apr	May	Jun	Jul	Aug	Sep								
Record A	100	150	120	130	150	120	130	140	130	120	110	100	<b>1500</b>	

### October Return

	Outturn							Nov	Dec	Jan	Feb	Mar	Total
	Apr	May	Jun	Jul	Aug	Sep	Oct						
Record A	60	30	50	50	40	60	20	50	30	50	60	40	<b>540</b>
Record B	40	120	70	80	110	60	110	40	100	100	60	70	<b>960</b>
<b>Total</b>	<b>100</b>	<b>150</b>	<b>120</b>	<b>130</b>	<b>150</b>	<b>120</b>	<b>130</b>	<b>90</b>	<b>130</b>	<b>150</b>	<b>120</b>	<b>110</b>	<b>1500</b>

- The September return shows full years profile in **Record A**
- In the October return the incorrectly mapped element in **Record A** is removed
- The removed amounts are mapped to **Record B**
- The monthly profile total for any outturn previously stated has not been affected by the correction although the forecasted figures may change due to new information being received.

4.22 Where this example shows that an element of the monthly spend has been mapped incorrectly, likewise it may transpire where all of the monthly spend has been mapped incorrectly. The same strategy would apply and the monthly outturn total would not be affected.

## Correction to line previously forecast

4.23 Where it has been discovered that outturn has been wrongly reported to a line in a previous return, it should be amended in the next available return. This is done by showing the adjustment which will cancel it out of the record line in the most recent outturn month, as in the example below.

**September Return**

	<b>Outturn</b>							<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<b>Total</b>
	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>								
Record A	0	0	0	0	0	1500	0	0	0	0	0	0	<b>1500</b>	

**October Return**

	<b>Outturn</b>							<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<b>Total</b>
	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>						
Record A	0	0	0	0	0	1500	-1500	0	0	0	0	0	<b>0</b>
Record B	0	0	0	0	0	0	1500	0	0	0	0	0	<b>1500</b>

- September return shows full years profile totalling 1500
- It is important to note that the monthly profile total for any outturn previously stated has not been affected by the correction.

4.24 If this spend should have been reflected on another record line, this should also be reflected in the subsequent return. Note that by showing both these adjustments, correcting the line by line reporting, the overall monthly spend is unchanged. This approach supports the monthly period close process in the financial systems. We would only expect such a correction to amend the overall amount in the month following the original report of spend. If there is a need to correct outturn for reasons other than those discussed above, please contact CED.

4.25 Where outturn has been incorrectly reported against a line in a month and when the financial system has closed it is found that no spend has actually occurred this should be corrected in the next return. In this case the correct amount should now be reported and not the accounting adjustment. The example below shows both the correct reporting and the most common incorrect reporting of such adjustments.

**September Return**

	<b>Outturn</b>						<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<b>Total</b>
	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>							
Record A	0	0	0	0	0	1500	0	0	0	0	1000	0	<b>2500</b>

**October Return**

	<b>Outturn</b>							<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<b>Total</b>
	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>						
Record A – incorrect reporting	0	0	0	0	0	1500	-1500	0	1500	0	1000	0	<b>2500</b>
Record A – correct reporting	0	0	0	0	0	0	0	0	1500	0	1000	0	<b>2500</b>

- The September return shows spend reported in the months of September and February in **Record A**
- In the October return the incorrectly reported spend in September in **Record A** is removed and is now reported as forecast in December and February
- The accounting adjustment to reverse spend reported in September should not be shown.
- The monthly profile total for September outturn has been restated in the next month. We would not expect restatement prior to this month. Departments should provide an accompanying narrative where this restatement is significant.

## **DATA QUALITY – COMMON ERRORS**

### **EU Funding and Provisions**

- 4.26 EU funded expenditure and receipts relating to the current year, and the release and utilisation of provisions, should both net to zero. A report showing your department's EU Funding and Provision lines will issue along with templates at the start of the year. Any mismatches between EU spend and receipts (relating to the current year) and release and utilisation of provisions will be returned to the Department concerned for immediate amendment. EU income relating to spend incurred in previous years will be recorded on CFER record lines and will be excluded from this check.
- 4.27 It is possible that a department needs to forecast a profile which shows a provision being released in AME where the funds are not currently reflected in their plans in the utilisation line in DEL. In this case the department should not only profile the correct release and utilisation of the provision but also the reduction in other record lines that will be employed to fund the unavoidable pressure resulting from the utilisation of the provision.
- 4.28 Under no circumstances should a department expect pressures resulting from provisions to be automatically met through transactions that require Executive approval.

### **Failing to forecast a Reduced Requirement**

- 4.29 Reduced requirements should always be forecast in order to provide an accurate position. Departments are reminded that Ministerial approval is not required for reduced requirements. Departmental returns forecasting full spend in forecast outturn when reduced requirements have already been declared in monitoring rounds will be returned for correction.

**Forecasting Unapproved Changes**

- 4.30 Departments should **not** forecast proposed changes that require Executive or DFP approval until that approval has been received. Returns providing forecasts that include changes that have not been approved by the Executive or DFP will be returned to departments for correction.

**Capital spend reported on lines where no project ID exists**

- 4.31 Departments should not record spend on a capital line which does not have an associated project ID. Please contact CED prior to submitting your return to create a project ID if required.

**Negative figures on a payment line or positive figures on an income line**

- 4.32 Departments should note that all income lines are checked to ensure they do not show positive figures and payment lines are checked to ensure they do not show negative figures. Returns showing this pattern in the total column will be returned to departments for correction. The check is not applied to individual monthly profiled amounts.

## **5. OUTTURN AND FORECAST OUTTURN REPORTS**

### **Supply Reports**

5.1 CED issues reports to Supply which provide analysis of the most recent Outturn and Forecast Outturn return received from the Departments. The analysis provided includes:

- Forecast Outturn Analysis Summary Information
- Forecast Outturn Analysis % Spend to Date
- Forecast Outturn Vs Monitoring Position
- Forecast Outturn Analysis Comparison of Forecasts (Forecast verses Actuals)

5.2 These reports are designed to enable discussion between Supply and their respective departments to improve the quality of Outturn and Forecast Outturn.

5.3 Although these reports are currently only issued to Supply, CED is happy to forward them to departments upon request. Should either Supply or departments require additional reports they should contact CED.

### **Committee for Finance and Personnel**

5.4 CED has a commitment to forward the outcome of the Outturn and Forecast Outturn exercises to the Committee for Finance and Personnel (CFP) each month. The CFP has requested this information in order to assist in its scrutiny of expenditure performance across the block, with a particular focus on improving the underspend position.

5.5 The information provided to the CFP is at summary level. The return shows monthly profiles for each department in respect of non ring-fenced resource expenditure, ring-fenced resource expenditure and capital investment, including each of the previous returns totals against its most relevant monitoring position. It does not provide a breakdown by spending area.

- 5.6 The CFP understand that this information is provided without any contextual information that would be needed to explain any significant variances against plans within individual Departments. This could only be provided by the Departments concerned through their respective Committees.
- 5.7 In line with the Improved Spending Performance initiative and the measure of the NI Executive forecasting accuracy applied by HMT, the forecasting accuracy for each month of the year is reported at departmental level for each of the three categories mentioned above and the variance is also supplied to CFP. Where a department shows a variance in excess of that reported by other departments we will seek an explanation from that department and that will also be provided to the CFP. Departments should note that the CFP may share this information, along with other financial data, with other committees. Details of the calculation performed and an example of the information forwarded to CFP is provided at Annex B.

## INDICATIVE TIMETABLE FOR SUBMISSION OF OUTTURN AND FORECAST OUTTURN RETURNS

Departments will be advised of any changes to this timetable following HM Treasury's confirmation of return dates.

Departmental return dates will also be reconfirmed in commissioning emails.

Return Number	Period Covered	Return Date to CED
0	Forecast of Monthly Spend for 2015-16	Wednesday 15 April 2015
1	Outturn to End of April 2015	Monday 11 May 2015
2	Outturn to end of May 2015	Monday 8 June 2015
3	Outturn to end of June 2015	Wednesday 8 July 2015
4	Outturn to end of July 2015	Monday 10 August 2015
5	Outturn to end of August 2015	Tuesday 8 September 2015
6	Outturn to end of September 2015	Thursday 8 October 2015
7	Outturn to end of October 2015	Monday 9 November 2015
8	Outturn to end of November 2015	Tuesday 8 December 2015
9	Outturn to end of December 2015	Monday 11 January 2016
10	Outturn to end of January 2016	Monday 8 February 2016
11	Outturn to end of February 2016	Tuesday 8 March 2016
12	Outturn to end of March 2016	Friday 8 April 2016
13	Outturn to end of March 2016 Restatement of previous months return	Tuesday 10 May 2016