

Appendix 1

	Statement	Code	Description	Current Entries in SoA	Revised Entries	Adjustment
Pension Contributions/Service Cost (YE entry to 1108 adjusts in-year contributions on other 5 codes back to service cost)	CIES (Cost of Services)	1103	Pension - Payroll	1,825,554.21	1,825,554.21	-
		1104	Back Funding	828,307.00	828,307.00	-
		1107	Pension Strain	36,319.21	36,319.21	-
		1108	Current Service Cost (YE Adj)	- 599,000.00	1,149,309.00	1,748,309.00
		1501	Past Service Costs	91,349.42	91,349.42	-
	Balance Sheet	9003	Pension (Capital) - Payroll	7,068.52	7,068.52	-
			Service Cost Total	2,189,598.36	3,937,907.36	1,748,309.00
Forward Payment of Back Funding	Balance Sheet	DR470	Short Term Debtor	858,505.00	- -	858,505.00
		DR800	Long Term Debtor	889,804.00	- -	889,804.00
			Debtor Total	1,748,309.00	- -	1,748,309.00
Interest Costs	CIES (Oher I&E)	IE400	Pension Interest & Expenditure	1,347,000.00	1,347,000.00	-
Adjustments Between Accounting Basis & Funding Basis	ABF	IE750	Reversal - Other I&E Movement	- 1,347,000.00	- 1,347,000.00	-
		IE750	Reversal - In year contributions	- 4,535,000.00	- 2,786,691.00	1,748,309.00
		IE750	Reversal - Diff between service cost & contrib	485,420.53	- 931,382.62	- 1,416,803.15
		HO682	Reversal - Diff between service cost & contrib	113,579.47	- 217,926.38	- 331,505.85
		IE910	Ers contribution to Pension Fund	4,535,000.00	2,786,691.00	- 1,748,309.00
			ABF Total	- 748,000.00	- 2,496,309.00	- 1,748,309.00
Pension Liability (CR550)	Balance Sheet	8003	Opening Balance	- 58,765,000.00	- 58,765,000.00	-
		8871	Expenditure	4,535,000.00	4,535,000.00	-
		8981	Current Service Cost	- 3,901,000.00	- 3,901,000.00	-
		8982	Past Service Cost	- 35,000.00	- 35,000.00	-
		8985	Expected Return on PF	14,556,000.00	14,556,000.00	-
		8986	Admin Expenses	- 47,000.00	- 47,000.00	-
		8987	Interest on PF Liabilities	- 1,300,000.00	- 1,300,000.00	-
		8989	Actuarial Gain/Loss on PF	- 30,444,000.00	- 30,444,000.00	-
			Pension Liability Closing Balance	- 75,401,000.00	- 75,401,000.00	-
Pension Reserve (EQ950)	MIRS	8003	Opening Balance	58,765,000.00	58,765,000.00	-
		8871	Expenditure	- 4,535,000.00	- 2,786,691.00	1,748,309.00
		8981	Current Service Cost	3,901,000.00	3,901,000.00	-
		8982	Past Service Cost	35,000.00	35,000.00	-
		8985	Expected Return on PF	- 14,556,000.00	- 14,556,000.00	-
		8986	Admin Expenses	47,000.00	47,000.00	-
		8987	Interest on PF Liabilities	1,300,000.00	1,300,000.00	-
		8989	Actuarial Gain/Loss on PF	30,444,000.00	30,444,000.00	-
			Pension Reserve Closing Balance	75,401,000.00	77,149,309.00	1,748,309.00