

DRAFT Final Accounts Timetable 2019/20 - Detailed excludes Disclosures (see TAB2)

Category 1	Task Description	Amended Day	Amended Date
Related Parties	Obtain related party information from Strategic Support and update RPT disclosure note	Friday	14/02/20
BM	KEY DATE - Submit Timetable, Closure Memo & Accruals instructions/Templates to Budget Managers	Friday	14/02/20
Systems	Enter final jnls EOY 1819 further to final opinion & close G/L roll fwd Agresso closing bals	Friday	14/02/20
SOA 1920	Set up the template for the 19/20 SOA, enter comparators	Thursday	20/02/20
SOA 1920	Review accounting policies & use of estimates	Friday	28/02/20
Schools	e-mail to Downs & Compton for submission of their year end figures. Agree a date for their submission.	Friday	28/02/20
Schools	Send out year end pack to schools (incl timetable)	Friday	28/02/20
Capital	Update Fixed Asset Register for opening balance & reconcile closing 1819 vs opening 1920	Monday	02/03/20
Treasury Mgt	Letters out to financial institutions for treasury balances - giving permission for auditors to contact them - letter of authority	Monday	09/03/20
Treasury Mgt	Provide Auditors with Investments listings to write to banks for release of information	Monday	09/03/20
Revenue	KEY DATE - Initial Meeting Finance & Governance Grp (FAGG) - Review Carry Forwards	Monday	16/03/20
Collection Fund	Obtain copy of NNDR schedule and Collection Fund Model Enter NNDR 1 data (NNDR3 due 30 April)	Friday	20/03/20
Schools	Internal transfers from schools to be sent to Schools Accountancy	Monday	23/03/20
Schools	KEY DATE - Schools' final imprest claims the old year to be sent to Schools Accountancy	Tuesday	24/03/20
Imprest/petty cash	KEY DATE - BM task - Petty Cash claims to be sent to Accounts Payable BY MIDDAY	Tuesday	24/03/20
Imprest/petty cash	KEY DATE - BM task - Final claim for reimbursement of non-schools imprest accounts to be	Tuesday	24/03/20
Imprest/petty cash	Non schools' imprest account claims to be emailed by service accountants to Agresso Tech Team	Friday	27/03/20
SOA 1920	Update Statement of Responsibilities	Friday	27/03/20
Schools	Schools Accountancy process schools' final imprest claims by 3pm	Monday	30/03/20
Schools	Schools Accountancy - approve schools' final imprest claims by 4pm	Monday	30/03/20
Imprest/petty cash	Non schools' imprest account signed claims summary to be given by Agresso Tech Team to	Monday	30/03/20
Schools	Schools' final imprest payments list to be given to Accounts Payable	Monday	30/03/20
Accum Abs	Review forms for Accum absence info from Managers & calculate accrual	Tuesday	31/03/20
Contingent A&L	KEY DATE - Review Provisions for Contingent Assets and Contingent Liabilities - send email to Legal iaw IAS 37	Tuesday	31/03/20
Accruals & prepay	KEY DATE - BM task - Orders to be GRN'd in Agresso BY MIDDAY - (only where goods have	Tuesday	31/03/20
Bank/Cash	KEY DATE - Final Debtors/Accounts Receivable invoices to be raised for year end BY MIDDAY	Tuesday	31/03/20
Bank/Cash	Cashier's suspense to be cleared as much as possible BY MIDDAY	Tuesday	31/03/20
Accruals & prepay	KEY DATE: Process GRN Accrual (AFTER MIDDAY)	Tuesday	31/03/20
Payroll	Payroll Control Account Reconciliations	Wednesday	01/04/20

Category 1	Task Description	Amended Day	Amended Date
Schools	KEY DATE - Month 12 Agresso Report issued to schools/central services	Wednesday	01/04/20
Bank/Cash	Letter to NatWest requesting year end balances as at 31/03/20 re all our accounts	Wednesday	01/04/20
Bank/Cash	Obtain Bank 31/03/20 bank statements and posting details from Exchequer Services	Wednesday	01/04/20
Bank/Cash	download off unrepresented cheques report as at 31/03/20 (once 31/03/20 bank statement is	Wednesday	01/04/20
Accounts Receivable	AR - Aged Debtors Report from AR as at 31/03/20 - reconcile to Sales Ledger Control A/c	Wednesday	01/04/20
Accounts Payable	AP - Aged Creditors Report from AP as at 31/03/20 - Reconcile to Purchase Ledger Control A/c	Wednesday	01/04/20
Bank/Cash	Year end write offs Debtors Arrears - Exchequer Services	Thursday	02/04/20
Journals	Tenants Rent Accounts Reconciliation (Non HRA housing & Property Rents)	Thursday	02/04/20
Collection Fund	Obtain Final End of Year Cash recs CT and NNDR from Revenues	Thursday	02/04/20
Collection Fund	Obtain reports from Revenues and Benefits Manager for all CT and NNDR transactions/journals	Thursday	02/04/20
Housing Benefit	Rent Rebates and rent allowances reconciliation	Friday	03/04/20
Payroll	CIS Deductions	Friday	03/04/20
Bank/Cash	CT Cash/Refunds to Agresso re 31/03/20	Friday	03/04/20
Bank/Cash	NNDR Cash/Refunds to Agresso re 31/03/20	Friday	03/04/20
Journals	BM task - Creditor accruals to be sent to service accountants	Friday	03/04/20
Journals	BM task - Prepayments to be sent to service accountants	Friday	03/04/20
Schools	Schools - Accruals (except WBC Open Purchase Orders see Agresso P12 report) to be received	Monday	06/04/20
Schools	Schools to notify Schools' Accountancy of any journals required to correct Agresso P12	Monday	06/04/20
Inventories	Revenue teams to process stock journals	Monday	06/04/20
Housing Benefit	Reconcile Housing Benefit Cash or obtain cash recs from Housing	Monday	06/04/20
Bank/Cash	BM task - Petty cash, float, stock and non-schools' imprest account certificates (with bank	Monday	06/04/20
Imprest/petty cash	BM task - Non school imprest account holders to visit bank and obtain bank statement or mini	Monday	06/04/20
Interim Audit	Prepare list of all in-year journals for use by GT (to Period 12)	Wednesday	08/04/20
Internal Recharges	Internal recharge journals	Wednesday	08/04/20
Internal Recharges	Internal Recharges - Fleet and Waste Transfer Site Recharges	Wednesday	08/04/20
Revenue	Operating Leases - calculation & adjustments, review with property for the disclosures Contingent	Wednesday	08/04/20
Journals	Balance sheet Holding Accounts /Control cost centres to be at zero (excl. VAT, Capital, NNDR, C/TAX)	Wednesday	08/04/20
Collection Fund	Aged Debt Analysis of CT and NNDR as at 31/03/20	Wednesday	08/04/20
Collection Fund	Calculate and post Bad Debt Provisions (NNDR) including Appeals and general NDR Bad debts	Wednesday	08/04/20
Collection Fund	Calculate and post Bad Debt Provisions (CT)	Wednesday	08/04/20
Bank/Cash	Agresso Tech Team check & file petty cash and non schools' imprest certificates (and bank statements) and give stock certificates to revenue teams for them to process stock jnls	Wednesday	08/04/20
Schools	Schools to corporate accruals/ journals to correct period 12 processed and approved by 3pm	Tuesday	14/04/20
Treasury Mgt	Close all treasury accounts - financial instruments etc	Tuesday	14/04/20
Treasury Mgt	Interest rate to be advised re school reserves/banking	Tuesday	14/04/20
Treasury Mgt	Interest calculation - other balances (not schools) re average rate of return	Tuesday	14/04/20
Treasury Mgt	Interest posted - other balances (not schools)	Tuesday	14/04/20
Housing Benefit	DHP Return and Housing Benefit Subsidy return mpf720A	Tuesday	14/04/20
Housing Benefit	Closing down Housing Benefit journals including any accruals and Bad debt provisions	Tuesday	14/04/20

Category 1	Task Description	Amended Day	Amended Date
Revenue	KEY DATE - Review post EOY Agresso for omission of significant Accruals & report to FM-To Post 15/4/20	Tuesday	14/04/20
Capital	Non-Current Assets - Disposals review with property EOY 1920, Enter journals	Wednesday	15/04/20
Revenue	KEY DATE - Receipt of Review Responses (Agresso Tech Team)- Review GRN Accrual 14/4/20	Wednesday	15/04/20
Treasury Mgt	VAT Control Account Recs - final Quarterly/Monthly VAT return	Wednesday	15/04/20
Interim Audit	Prepare schedule of AP invoices posted in the last two weeks of March and the first two weeks of April - for GT - Moved to May re covid19	Wednesday	15/04/20
Interim Audit	Prepare schedule of AR invoices posted in the last two weeks of March and the first two weeks of	Wednesday	15/04/20
Revenue/Capital	KEY DATE: Final date for revenue postings to capital	Wednesday	15/04/20
Capital	KEY DATE - Capital Accruals - Provisional DATE To be confirmed	Wednesday	15/04/20
Schools	Accounts to be received from schools not on Agresso (Downs & Compton)	Thursday	16/04/20
Schools	Post entries re schools not on Agresso (Downs & Compton)	Thursday	16/04/20
Schools	Interest on schools balances calculated and posted	Thursday	16/04/20
Collection Fund	Business Rates Appeals Provision - review data ensure all the duplicates are removed from the reports -moved to May	Thursday	16/04/20
Bank/Cash	Bank and Cash Reconciliation completed as at 31/3/20	Monday	20/04/20
Bad debts	A Review of the Aged debt and assumptions underpinning calculation all Bad Debt Provisions	Monday	20/04/20
Collection Fund	Obtain final NNDR Pooling sum to the Pool Adminstrator (Bracknell Forest)	Monday	20/04/20
Schools	Schools to Schools accruals/ journals to correct period 12 processed and approved by 3pm	Tuesday	21/04/20
Capital	Finance Leases, review, update spreadsheet and enter journals including Fleet cars	Tuesday	21/04/20
Accum Abs	Input journals on Accum absence accrual	Tuesday	21/04/20
Capital	Process Depreciation in fixed asset register	Tuesday	21/04/20
Capital	Review cost centres charged with depreciation and impairment for appropriateness.		21/04/20
Capital	Run year-end process in fixed asset system (run after depreciation)		21/04/20
Capital	Relife prior year valuations in the fixed asset register and update life for prior year additions in the		21/04/20
Capital	Investment Properties - process revaluations on asset register	Tuesday	21/04/20
Capital	Analyse REFCUS items in Capital Programme and process (journals)	Tuesday	21/04/20
Capital	Capital Programme - Clear out Capital programme to BIFF template for Agresso fixed asset system upload (additions)	Tuesday	21/04/20
Capital	Load Asset Revaluations in the fixed asset system (non investment properties)		21/04/20
Capital	Capital Expenditure and Financing - update Agresso with Revaluations and enter Revals journals,	Tuesday	21/04/20
Capital	Reconcile Agresso Fixed Asset Register to G/L and ensure classification of assets are in line with	Tuesday	21/04/20
Capital	Reconcile movement on Capital Financing Requirement - part of disclosure note	Tuesday	21/04/20
Capital	Calculate MRP and enter journals	Tuesday	21/04/20
Capital	KEY DATE: Application of funding to capital cost centres and transfer of actuals from cost centres	Wednesday	22/04/20
schools	Transfer of school balances - jnl and budget entries	Thursday	23/04/20
Schools	KEY DATE: Final date for schools postings	Friday	24/04/20
Related Parties	Send out Related Party forms to Senior Officers and Members for return by 24/4/20, requesting to	Friday	24/04/20

Category 1	Task Description	Amended Day	Amended Date
Schools	Issue month 13 Agresso Reports to Schools/central cost centres	Friday	24/04/20
Collection Fund	Post Business Rate Retention journals (BRR) using NNDR 1 and NNDR 3 (NNDR 3 due 30/4/2020)	Monday	27/04/20
Capital	Key Date: Capital Strategy Group - view and agreement of carry forwards/slippage	Tuesday	28/04/20
Schools	Reconcile DSG and carry forward of balances	Wednesday	29/04/20
Capital	Final review of fixed asset database	Thursday	30/04/20
Capital	Capital financing - Reconcile s106, CIL, Capital Receipts Reserve and other sources of financing	Thursday	30/04/20
Revenue	KEY DATE - REVENUE Closedown Issue Month 12 Budget Monitoring Reports - Year end outturn	Thursday	30/04/20
SOA 1920	Balance Sheet reconciliations from teams	Thursday	30/04/20
Collection Fund	From NNDR 1 and NNDR 3 enter data onto Collection Fund model from CIPFA	Thursday	30/04/20
Collection Fund	Post CT Accounts to Agresso	Thursday	30/04/20
Collection Fund	Completion of Council Tax, NNDR Collection Fund disclosure notes	Thursday	30/04/20
AGS	Annual Governance Statement /Statement of internal financial control	Friday	01/05/20
Core Statements	CS3-Statements - Movement in Reserves	Monday	04/05/20
Core Statements	CS2-Statements - CIES	Tuesday	05/05/20
Core Statements	CS4-Statements-Cash Flow Statement (CFS)	Wednesday	06/05/20
Revenue/Capital	KEY DATE - Accruals & Prepayments, Receipts & payments in advance returned to Finance	Thursday	07/05/20
Accruals & prepay	KEY DATE - Input of accruals and prepayments (e.g. PIA, RIA, Debtors, Creditors)	Monday	11/05/20
Core Statements	CS1-Statements - Refresh Balance Sheet and reconcile to GL	Monday	11/05/20
SOA 1920	Review level of Reserves	Monday	11/05/20
SOA 1920	Narrative Statement	Tuesday	12/05/20
Core Statements	KEY DATE - Review of DRAFT Financial Statements by S151 and Chief Financial Accountant	Wednesday	13/05/20
Pension Fund	Pension report - Agresso journal from Actuarial Statement	Friday	15/05/20
Pension Fund	IAS 19/ Pension Fund journals	Saturday	16/05/20
Audit	Obtain Audit Working Paper requirements from GT, allocate resources preparer and reviewer	Wednesday	20/05/20
Schools	KEY DATE - DSG outturn report and Schools' Balances to HFG	Wednesday	27/05/20
Revenue/Capital	KEY DATE -Finance & Governance Group (FAGG) - view and agreement of carry forward	Thursday	28/05/20
Capital	KEY DATE - Capital Outturn reports for Capital Strategy Group	Thursday	28/05/20