

Statement of Accounts & WGA 2006/07 – Information Requirements

Task	Completion date		Responsible officer
General			
Analysis of revenue and capital grants received (cash) – to period 9 to CJ	Wed	7 th Feb	Accountants
Analysis of revenue and capital grants received (cash) - to period 12 to CJ	Wed	16 th May	Accountants
Debtors and creditors lists including WGA and Related party summaries agreed to Cedar - sent to Corporate Accountant	Fri	25 th May	Accountants
WGA 'other' income summary to Corporate Accountant	Fri	25 th May	Accountants
Revenue analytical review to Corporate Accountant	Fri	8 th June	Accountants
Debtors and Creditors analytical review to Corporate Accountant	Fri	8 th June	Accountants
Foreword			
Capital Programme note including Prudential borrowing	Fri	18 th May	JS
Council's Borrowing note	Fri	18 th May	SBch
Analysis of over/under spends	Fri	25 th May	HF
Summary of Directorate out-turn	Fri	25 th May	HF
Council's reserves note	Fri	25 th May	HF
Service areas subjective analysis	Fri	1 st Jun	HF
Education subjective analysis	Fri	1 st Jun	MG
Pies analysing gross and net expenditure & income	Fri	8 th Jun	HF
Pensions note	Wed	13 th Jun	HF
Statement of Responsibilities	Fri	12 th Jan	HF
Statement of Internal Control	Mon	11 th Jun	TF
Statement of Accounting Policies			
Accountants to notify HF on any significant estimated figures to be included in the accounts and the estimation technique to be used.	Fri	23 rd Feb	Accountants
Paragraphs on accruals, reserves & provisions, grants, stocks & wip, allocation of support services, pensions, car & computer loans, car leasing, exceptional & extraordinary items, estimation techniques.	Fri	2 nd Mar	HF
Paragraphs on fixed assets, capital receipts, capital accruals, basis for redemption of debt, investments, leases,	Fri	2 nd Mar	SBch, JS
PFI note	Fri	2 nd Mar	HF
Jarvis note	Fri	2 nd Mar	HF
Income and Expenditure Account			
Collection fund transfers	Wed	9 th May	Corporate Accountant

Journal FRS 17 adjustments	Wed	9 th May	HF
Debt financing items	Wed	9 th May	HF/SBch
Pooled capital receipts entries	Thu	10 th May	JS
ICT accounts cleared to I&E	Mon	14 th May	HF/IT accountant
Transfer Directorate spend to I&E	Mon	14 th May	HF
Investment income	Tues	15 th May	SBch
Profit or loss on disposal of assets	Tues	15 th May	JS
I&E account completed	Wed	16 th May	HF
BVACOP analysis of Service areas for I&E sent to HF	Fri	18 th May	Accountants
Statement of Movement on General Fund Balance	Wed	16 th May	HF
Statement of Recognised Gains and Losses			
Surplus of deficit on I&E account	Fri	25 th May	HF
Surplus or deficit on revaluation of fixed assets	Fri	25 th May	SBch
Actuarial gains and losses	Fri	25 th May	HF
Other gains and losses	Fri	25 th May	HF
Balance Sheet	Fri	18 th May	HF
Cash Flow Statement			
Precepts paid	Fri	30 th Mar	HF
RSG and redistributed NNDR	Fri	30 th Mar	HF
Housing benefit cash payments	Fri	20 th Apr	HF/AB
DWP grants received	Tues	8 th May	HF
C tax and NNDR receipts	Wed	9 th May	Corporate Accountant
Analysis of government grants	Fri	25 th May	Corporate Accountant
Cash book analysis adjusted for internal transfers	Fri	25 th May	LB
Schools cash book analysis	Fri	25 th May	MG
Interest paid and received	Fri	8 th Jun	SBch
Purchase of fixed assets	Fri	8 th Jun	JS
Other capital cash payments	Fri	8 th Jun	JS
Sale of fixed assets	Fri	8 th Jun	JS
Other capital cash receipts	Fri	8 th Jun	JS
Employee cash figures (gross pay, 'ers NI, 'ers super)	Mon	11 th Jun	Corporate Accountant
Movement in short-term investments	Mon	11 th Jun	SBch
Repayments of amounts borrowed	Mon	11 th Jun	SBch
New loans raised	Mon	11 th Jun	SBch
Notes to the Core Financial Statements			
Goods & Services Act – analysis of debtors accounts to period 10	Mon	26 th Feb	CJ
Goods & Services Act – analysis of debtors accounts to period 12	Fri	20 th Apr	CJ
PFI	Fri	27 th Apr	DP/HF
Insurance provision note	Fri	27 th Apr	AR
Pooled budget/Section 31 notes	Fri	4 th May	SM
Contingent liabilities	Fri	4 th May	KO'K
Note on the Statement of Movement on the	Wed	16 th May	HF

General Fund Balance			
Reconciliation of I&E to mov't on General Fund	Wed	16 th May	HF
Capital expenditure and disposals note	Wed	16 th May	JS
Summary of movements on deferred charges	Fri	18 th May	SBch
Capital commitments	Fri	18 th May	JS
Debt liability	Tue	22 nd May	HF
Deferred credits	Tue	22 nd May	HF
Capital contributions deferred	Tue	22 nd May	JS
Fixed asset restatement account	Tue	22 nd May	JS
Capital financing account	Tue	22 nd May	JS
Usable capital receipts	Tue	22 nd May	JS
Long-term debtors	Wed	23 rd May	HF
Stocks & Wip	Wed	23 rd May	HF
Movement on reserves	Wed	23 rd May	HF
Provisions	Wed	23 rd May	HF
Fixed assets	Thur	24 th May	SBch
Information on intangible assets	Thur	24 th May	SBch
Leases	Fri	25 th May	AD, Corporate Accountant
Members allowances	Fri	25 th May	ASm
Section 137	Fri	25 th May	ACI
Provision for bad debts	Fri	25 th May	HF
Publicity	Fri	1 st Jun	Corporate Accountant
Borrowing analysis	Fri	1 st Jun	SBch
Building control account	Fri	1 st Jun	GE
External Audit fees	Fri	1 st Jun	HF
Depreciation note – methods, useful lives, total depreciation etc	Fri	1 st Jun	SBch
Investments	Fri	1 st Jun	SBch
Goods & Services Act returns from service areas	Fri	1 st Jun	Accountants
Goods & Services Act note checked and consolidated	Wed	6 th Jun	CJ
Schools balances note	Fri	8 th Jun	MG
Trading operations	Fri	8 th Jun	Corporate Accountant & IT Accountant
Debtors and creditors note	Fri	8 th Jun	Corporate Accountant
Related party transactions and balances	Fri	9 th Jun	Corporate Accountant
Pensions	Wed	13 th Jun	HF, ASm
Employees remuneration	Wed	13 th Jun	ASm
Trust Funds Note	Fri	15 th Jun	HF/Corporate Accountant
Reconciliation of revenue activities cash flow to CRA	Wed	20 th Jun	HF
Other cash flow notes	Wed	20 th Jun	HF
Collection Fund			
Information from Ctax for notes	Fri	27 th Apr	Rob Morgan
Fund accounts and notes	Mon	18 th Jun	Rob Morgan
Trust Funds			
Miscellaneous Trusts	Fri	1 st Jun	HF
Sylvia Short Trust	Wed	13 th Jun	SBch
Education figures and notes	Wed	13 th Jun	MG

Buchanon Trust figures and notes	Fri	15 th Jun	Property Accountant
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Abbreviations for Responsible Officers

SB – Susie Binns SBch – Sam Birch LB – Lin Bradford ACI – Annie Clipson AD – Angelina Durham GE – Greg Evans TF – Tony Ford HF- Heather Foster MG – Malcolm Green CJ – Christine Jones	SM – Sarah Meredith RM – Rob Morgan KO’K – Kevin O’Keefe DP – David Powell AR – Andrew Rewell ASm – Alun Smith JS – Josie Smith	CS – Cathy Stokes
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