

Statement of Accounts & WGA 2005/06 – Information Requirements

| Task | Completion date | | Responsible officer |
|---|------------------------|----------------------|----------------------------|
| General | | | |
| Analysis of revenue and capital grants received (cash) – to period 9 to KM | Wed | 8 th Feb | Accountants |
| Analysis of revenue and capital grants received (cash) - to period 12 to KM | Wed | 17 th May | Accountants |
| Debtors and creditors lists including WGA and Related party summaries agreed to Cedar - sent to KM | Fri | 26 th May | Accountants |
| WGA grant summary sent to KM | Fri | 26 th May | Accountants |
| WGA 'other' income summary to KM | Fri | 26 th May | Accountants |
| WGA Counter-party agreements to HF | Fri | 26 th May | Accountants |
| | | | |
| Foreword | | | |
| PFI notes | Fri | 3 rd Mar | DK |
| Capital Programme note including Prudential borrowing | Fri | 19 th May | SC/JS |
| Council's Borrowing note | Fri | 19 th May | SBch |
| Analysis of over/under spends | Fri | 26 th May | HF |
| Summary of Programme areas out-turn (or revised foreword format) | Fri | 26 th May | DK |
| Council's reserves note | Fri | 26 th May | DK |
| Service areas subjective analysis | Fri | 2 nd Jun | HF |
| Education subjective analysis | Fri | 2 nd Jun | MG |
| Bar Charts analysing gross and net expenditure & income | Fri | 9 th Jun | HF |
| Jarvis & Owen Williams notes | Wed | 14 th Jun | CS/DK |
| Pensions note | Wed | 14 th Jun | HF |
| | | | |
| Statement of Responsibilities | Fri | 13 th Jan | HF |
| | | | |
| Statement of Internal Control | Fri | 12 th May | 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 | 24 th 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 | 3 rd Mar | HF |
| Paragraphs on fixed assets, capital receipts, capital accruals, basis for redemption of debt, investments, leases, | Fri | 3 rd Mar | SC, SBch, JS |
| PFI note | Fri | 3 rd Mar | DK/SC |
| Jarvis note | Fri | 3 rd Mar | HF |
| | | | |
| Consolidated Revenue Account | | | |
| Collection fund transfers (surplus and precept) | Wed | 10 th May | KM |

| | | | |
|---|------|----------------------|-------------|
| Journal FRS 17 adjustments | Wed | 10 th May | HF |
| Amra & debt financing items | Wed | 10 th May | SC |
| ICT accounts cleared to CRA | Mon | 15 th May | HF/JM |
| Transfer programme areas to CRA | Mon | 15 th May | HF |
| Investment income | Tues | 16 th May | SC |
| Appropriations to CFR | Tues | 16 th May | SC |
| Adjustments to reserves | Tues | 16 th May | HF |
| Consolidated Revenue account completed | Wed | 17 th May | HF |
| BVACOP analysis of Service areas for CRA sent to HF (unless new Cedar structure in place) | Fri | 19 th May | Accountants |
| | | | |
| Notes to the Consolidated Revenue Account | | | |
| Goods & Services Act – analysis of debtors accounts to period 10 | Mon | 28 th Feb | CJ |
| Goods & Services Act – analysis of debtors accounts to period 12 | Fri | 21 st Apr | CJ |
| Undischarged obligations from long-term contracts e.g. PFI | Fri | 21 st Apr | AT/DK |
| LPSA | Fri | 28 th Apr | AT |
| PFI | Fri | 28 th Apr | AT/DK |
| Amra | Wed | 10 th May | SBch |
| MRP | Wed | 10 th May | SBch |
| Precepts & Levies | Wed | 24 th May | HF |
| Section 137 | Fri | 26 th May | SS |
| Pooled budget/Section 31 notes | Fri | 26 th May | SM/PT |
| Leases | Fri | 26 th May | KM, AD, SC |
| Members allowances | Fri | 26 th May | ASm |
| Publicity | Fri | 2 nd Jun | KM |
| Building control account | Fri | 2 nd Jun | GE |
| Goods & Services Act returns from service areas | Fri | 2 nd Jun | Accountants |
| External Audit fees | Fri | 2 nd Jun | HF |
| Goods & Services Act note checked and consolidated | Wed | 7 th Jun | CJ |
| Trading operations | Fri | 9 th Jun | KM, JM |
| Related party transaction note | Fri | 9 th Jun | KM |
| Pensions | Wed | 14 th Jun | HF, ASm |
| Employees remuneration | Wed | 14 th Jun | ASm |
| | | | |
| Collection Fund | | | |
| Information from Ctax for notes | Fri | 28 th Apr | RM |
| Fund accounts and notes | Mon | 19 th Jun | KM |
| | | | |
| Balance Sheet | Fri | 19 th May | HF |
| | | | |
| Notes to the Balance Sheet | | | |
| Valuations note | Wed | 19 th Apr | SBch |
| Insurance provision note | Fri | 28 th Apr | DK/AR |
| Contingent liabilities | Fri | 5 th May | KO'K |
| Capital commitments | Fri | 19 th May | JS |
| Movement on deferred charges | Fri | 19 th May | SBch |
| Debt liability | Tue | 23 rd May | SC |
| Deferred credits | Tue | 23 rd May | SC |

| | | | |
|---|------|----------------------|------------|
| Capital contributions deferred | Tue | 23 rd May | JS |
| Fixed asset restatement account | Tue | 23 rd May | JS |
| Capital financing account | Tue | 23 rd May | JS |
| Usable capital receipts | Tue | 23 rd May | JS |
| Long-term debtors | Wed | 24 th May | HF |
| Stocks & Wip | Wed | 24 th May | HF |
| Provisions | Wed | 24 th May | HF |
| Movement on reserves | Wed | 24 th May | HF |
| Movement in Fixed Assets | Thur | 25 th May | SBch |
| Analysis of fixed assets | Thur | 25 th May | SBch |
| Information on intangible assets | Thur | 25 th May | SBch |
| Leases | Fri | 26 th May | KM, AD, SC |
| Provision for bad debts | Fri | 26 th May | HF |
| Long-term investments | Fri | 2 nd Jun | SBch |
| Short term investments | Fri | 2 nd Jun | SBch |
| Borrowing analysis | Fri | 2 nd Jun | SBch |
| Depreciation note – methods, useful lives, total depreciation etc | Fri | 2 nd Jun | SBch |
| Debtors and creditors note | Fri | 9 th Jun | KM |
| Information on euro costs? | Fri | 9 th Jun | JM |
| Schools balances | Fri | 9 th Jun | MG |
| Related party transaction note | Fri | 9 th Jun | KM |
| Pensions | Wed | 14 th Jun | HF |
| | | | |
| Capital Expenditure & Financing | Fri | 19 th May | JS |
| | | | |
| Statement of Total Movement in Reserves | | | |
| Movement on Capital reserves | Wed | 24 th May | JS |
| Movement on revenue reserves | Wed | 24 th May | HF |
| Movement on pensions reserve | Wed | 14 th Jun | HF |
| Pensions note | Wed | 14 th Jun | HF |
| | | | |
| Cash Flow Statement | | | |
| Precepts paid | Fri | 31 st Mar | HF |
| RSG and redistributed NNDR | Fri | 31 st Mar | HF |
| Housing benefit cash payments | Fri | 21 st Apr | HF/SB |
| DWP grants received | Mon | 8 th May | HF |
| C tax and NNDR receipts | Wed | 10 th May | KM |
| Analysis of government grants | Fri | 26 th May | KM |
| Cash book analysis adjusted for internal transfers | Fri | 26 th May | LB |
| Schools cash analysis | Fri | 26 th May | MG |
| Interest paid and received | Fri | 9 th Jun | SBch |
| Purchase of fixed assets | Fri | 9 th Jun | JS |
| Other capital cash payments | Fri | 9 th Jun | JS |
| Sale of fixed assets | Fri | 9 th Jun | JS |
| Other capital cash receipts | Fri | 9 th Jun | JS |
| Employee cash figures (gross pay, 'ers NI, 'ers super) | Mon | 12 th Jun | KM |
| Movement in short-term investments | Mon | 12 th Jun | SBch |
| Repayments of amounts borrowed | Mon | 12 th Jun | SBch |
| New loans raised | Mon | 12 th Jun | SBch |
| Reconciliation of revenue activities cash flow to | Thur | 22 nd Jun | HF |

| | | | |
|----------------------------------|------|----------------------|------|
| CRA | | | |
| Other cash flow notes | Thur | 22 nd Jun | HF |
| | | | |
| Trust Funds | | | |
| Miscellaneous Trusts | Fri | 2 nd Jun | HF |
| Sylvia Short Trust | Wed | 14 th Jun | SBch |
| Education figures and notes | Wed | 14 th Jun | MG |
| Buchanon Trust figures and notes | Fri | 16 th Jun | KM |
| | | | |

Abbreviations for Responsible Officers

| | | |
|--|---|--|
| SB – Susie Binns SBch – Sam Birch LB – Lin Bradford SC – Steve Cameron AD – Angelina Durham GE – Greg Evans TF – Tony Ford HF- Heather Foster MG – Malcolm Green CJ – Christine Jones | DK – David Keetch SM – Sarah Meredith RM – Rob Morgan JM – Joe Morris KM – Karen Morris KO’K – Kevin O’Keefe AR – Andrew Rewell ASm – Alun Smith JS – Josie Smith SS – Shane Smith | CS – Cathy Stokes AT – Andrew Tanner PT – Pat Turvey |
|--|---|--|