****

**Procedure for**

**Closure of Accounts for Schools**

**Financial Year 2016-17**

**![MCj04235550000[1]]()**

Issued by: -

Schools Accountancy Section

Building 4,

North London Business Park

Oakleigh Road South

London N11 1NP February 2017

**Procedures for Closure of 2016-17 School Accounts**

Contents

1. [Introduction](#Introduction)
2. [Revenue Financing of Capital](#DRFCap)
3. [Coding of Income](#codingofincome)
4. [March Bank Statement](#MarchBkStatement)s and Reconciliation – 15th March
5. [March Bank Reconciliation -31st](#MarchBkRecPostSummary) March
6. [Year-end Creditors, Debtors, Receipts and Payments in Advance](#Yearendcrdr)
7. [Capital Detail Form](#Capitaldetailform)
8. [Transfer of Information to LA](#TransofinfotoLA)
9. [Period 12 Statement of School / LA Accounts](#Period12state)
10. [Statement of Final Outturn Position](#Finaloutturn) including Central Salary Account
11. [Consistent Financial Reporting](#CFR)

Appendices -

1. [Timetable for Closure of Accounts](#Timetable)
2. [What can I do to prepare for Closure of Accounts?](#Appendix2)
3. [Example Internal Creditor/Debtor Schedule](#Appendix3)
4. [Example Internal Payments/Receipts in Advance](#Appendix4)
5. [Example External Creditor/Debtor Schedule](#Appendix5)
6. [Example External Receipts/Payments in Advance](#ExampleExternalReceipts)
7. [Example Capital Detail Form](#Appendix7)
8. [Requirements Checklist](#YearEndRequirements)

**[1] Introduction**

Dear Colleague

I am required to close the Local Authority’s (LA) accounts for schools by Friday 5th May 2017. In order to achieve this it is necessary for you to adhere to the Timetable in *Appendix 1.* The aim of the Closedown programme is to produce a final Statement of School/LA Accounts that will formally identify your income and expenditure during 2016-17 and disclose your capital and revenue balances carried forward into the new financial year. These instructions deal with each component part of the Closedown process and completed examples of key forms & documents are attached for illustration purposes.

***Important points to note*………**

1. **Checklist** - you have been provided with a checklist at the end of this guidance as an aide memoire. It lists all of the requirements, their due dates and whether they are required by email or hard copy. (See appendix 9 at the end of these procedures)
2. **An additional bank reconciliation including a signed bank statement is required for the period 16th – 31st March inclusive. This is now an audit requirement.**

To expedite the closedown process and ensure submission of your March and Year-end Returns before the end of term, all returns can be sent electronically using the E-Forms provided via the Working with children in Barnet website;

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

 (Although some hard copy signed originals will need to follow in the post).

 *Nick Adams*

*Schools Finance Services Manager*

Please contact the Schools Accountancy Section: Claudette James (020 8359 7132), Nicole Gibson (020 8359 7223), Gary Topp (020 8359 7227) or Nick Adams (020 8359 7203) for further clarification of these notes or if you envisage any difficulty in complying with these deadlines, or email:

Schools.Accountancy@barnet.gov.uk

**[2] Direct Revenue Financing of Capital**

Schools using revenue resources to fund capital expenditure need to effect an accounting entry in their accounts***if***the capital works /acquisition (to which revenue resources have been allocated) have been completed by 31 March 2017, or have not been completed by 31 March but the school is under contractual obligation in the new financial year i.e. a purchase order has been raised and sent to the supplier of the goods or service.

To achieve this, the school should debit revenue expenditure E30 and credit capital income code CI04 for the amount of capital spend that is to be financed by revenue resources. To avoid distorting the division of year-end balances this journal transfer must be completed by 31 March to be included on the school’s March Posting Summary.

**VA Schools**

The Governing Body of a VA school is responsible for meeting all capital expenditure. Therefore all capital transactions should be processed in the Governing Body’s accounts. If capital expenditure is accounted for in the Council’s accounts for a VA school, this could lead to these assets being erroneously included in the Council’s assets.

The only exception is loose ICT items which should be accounted for as above.

**If expenditure has already been processed in CE01 to CE03 then this must be recoded to E24. You will also need to ensure that the Governing Body has provided a written request for schools to finance the expenditure.**

**[3] Coding of Income**

Before proceeding with your school’s year end procedures please ensure that the income your school has received is in the correct CFR code. For example there is a split between;

* I01 – Funds delegated by the LA
* I02 – Funding for 6th form pupils and
* I03 – SEN funding.

If you are unsure of how your school’s funding is split, then the End of Year (February 2017) funding statement, which can be found on the Working with children in Barnet web site, will be able to give you an accurate split.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

You can then do a re-coding of your schools income if necessary. This could also apply to your school’s other delegated funding/grants;

* I05 - Pupil Premium
* I18 - Additional Grants for Schools
* CI01 - Capital Funding.

**NB Options B, C and D schools**

**Please remember to include March funding (period 12 income).**

**[4] March Bank Statements and Reconciliations – 15th March**

**1st Statement and reconciliation up and including 15th March 2017**

Schools using the Council’s contracted banker can produce on-line statements for their School Budget Share and Reserve Accounts to 15th March 2017. This will enable the March Bank Reconciliation to be completed by Wednesday 29th March.

Schools using their own (external) banker need to write to their Banking Provider requesting statements dated 15th March which allows sufficient time for receipt, reconciliation and dispatch of year end returns to the LA by Wednesday 29th March or produce on-line statements if applicable.

*To enable the LA to eliminate `Internal’ debtors from its balance sheet, all schools are asked to highlight any unpresented cheques that relate to payments drawn to LBB which are unpresented as at the date of the March Bank Statement. Such unpresented cheques should be highlighted on the hard copy of the printed bank reconciliation which is sent to the LA.* ***Schools should also inform Schools Accountancy of the LBB unpresented cheques when emailing in the year end returns.***

**`**

**Transactions which are known should be classified as unpresented items**

* March VAT
* March funding – options B,C & D
* March auto-payments
* Meals income from Parent-pay etc.
* ISS Catering income via LA credit card system
* Unpresented expenditure on payroll – March salaries
* Debit card and credit card payments by direct debits
* Any other Direct Debits

***Auto-payments*** 4th Quarter payment – schools are asked to check the Working with children in Barnet Website for the actual value of their final payment for 2016-17 (including pence) and enter this amount as unpresented income in the schools accounting system.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

Once the March Bank Reconciliation has been completed, the Period 12 Posting Summary should be produced.

**Posting summary should include all transactions up to 31st March.**

It is imperative that your

* March Posting Summary
* 15 March Bank Reconciliation and
* Unpresented items list

are submitted to Schools Accountancy Section by **Wednesday 29th March** using the relevant E-Forms.

**[5] March Bank Reconciliation – 31st March**

**2nd (final) Statement and final reconciliation 16th to 31st March 2017 inclusive**

Schools will also need to produce a final bank reconciliation including a signed bank statement for the period 16th to 31st March 2017 inclusive, together with an updated list of unpresented items as at 31 March.

***This is an additional audit requirement.***

The reconciliation should be produced from the school’s accounting package in Period 1in the new financial year 2017-18, *before* any new transactions are posted.

*Schools will need to report any item that is shown on the Bank statement for the period 15 – 31 March that was not included in the list of unpresented items or the creditors/debtors/PIA/RIA. These will need to be reported as omissions.*

 It is imperative that your

* 31 March Bank Reconciliation and
* Updated unpresented items list with omissions highlighted

are submitted to Schools Accountancy Section by **Friday 21st April**.

If after 15 March year end returns have been completed, it becomes apparent that an urgent payment is required for any valid reason, a manual cheque should be raised and this transaction should be entered in the accounts in the new financial year.

 **[6] Year-end Creditors, Debtors, Receipts & Payments in Advance**

The final accounts of the LA are prepared on an accruals basis. This means that goods & services received by March 31st but have not been paid for by March 31st need to be recorded as a creditor so that the expenditure is charged to the correct financial year.

The combined E-form for creditors / debtors is available for download on the funding & finance website.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

Schools will need to make creditor/debtor adjustments so that income or expenditure outstanding at the end of March is accounted for in the correct financial year. To do this; schools need to submit data to the LA which identifies, against each CFR Heading, the level of creditors & debtors at the 31st March.

# Schools will need to make year-end adjustments for the following where relevant: -

***Creditor*** – the value of any goods or services received by the school by March 31st (irrespective of whether or not an invoice has been received) that will not be paid for until on or after 1st April 2017

***Debtor*** - the value of any income due to the school by March 31st that will not be received until on or after 1st April 2017 (e.g. school meals). **If schools have any Internal Debtor items on the Internal Creditor/Debtor form please forward details of which borough department the debt is with, the value and a brief description on a separate piece of paper or written in the e-mail with the electronic version of the Internal Creditor/Debtor form.**

 *NB The following should be treated as external creditors/debtors*

* *Catering is now part of the ISS Facility Services – Education*
* *Cambridge Education*
* *Traded Services provided on behalf of the Council by Capita and invoiced by LBB are internal*

***Outstanding Governor donations are not debtors as there is no contractual obligation for the governors to make these donations to the school*.**

***Receipt in Advance*** - the value of any income received by the school before 31st March 2017 that relates to events on or after 1 April 2017 (e.g. lettings or grant payments for an academic year)

***Payments in Advance*** – the value of any payments made by the school before 31st March 2017 that relate to goods or services that will be received after 1 April 2017 (e.g. exam fees, equipment rentals)

Schools will be provided with a combined E-Form. For completion of Creditors / Debtors, Receipts in Advance & Payments in Advance: -

**Internal** Creditor/Debtor Schedule – on which to record all amounts owing to (and owed from) LA for goods and services provided by the Council (except timesheets for option A & C schools and option B & D schools with external payroll providers, these are to be recorded on the External Schedule).

**External** Creditor/Debtor Schedule – on which to record all amounts owing to (and owed from) external organisations

**Internal Receipts and Payments in Advance** - to record the value of any income received or payments made by the school from or to the LA before 31st March 2017 that relates to events on or after 1st April 2017 (e.g. grants that relate to an academic year, therefore the summer term would be received in advance or payments for training courses to be attended in the summer term).

**External Receipts and Payments in Advance** - to record the value of any income received or payments made by the school before 31st March 2017 that relate to events on or after 1st April 2017.(e.g. Grants for Summer term projects, lettings, exam fees, photocopier rental).

In completing these schedules, aggregate the net value of all creditors, debtors, RIA & PIA etc. occurring against each CFR Heading, for example: -

* If the school has a Fuel Oil Creditor of £1000 and a Gas Creditor of £900 it should record a net creditor total of £1,900 against the E16 Energy line on the *External* Creditor Schedule.
* If the school has four separate creditors for agency supply teachers of £300 each, it should record a creditor total of £1,200 against E26 Agency Supply Staff on the *External*

Creditor Schedule.

* If the school has outstanding invoices for services provided by LBB/Capita e.g. Building Maintenance Help Desk, Insurance etc. then these should be recorded against the relevant CFR Heading on the *Internal* Creditor Schedule.
* If the school has any money owing to it from the LA, this should be recorded on the *Internal* Creditor/Debtor form, though a brief description of these items are required including the borough department, value and description to match these items with the appropriate borough departments. E.g. SEN funding / school travel plan / WoW funding.
* If the school has received income from parents for various school journeys/trips which relate to 2017/18 these should be aggregated and entered on the *External* RIA/PIA form as a RIA
* If the school has paid an annual contract for photocopying for the year 1st January to 31st December 2017, the cost should be calculated for the period 1st April to 31st December 2017. This apportionment relates to the new financial year, it should be entered onto the *External* RIA/PIA form as a PIA
* If the school has received any funding from the LA or paid any invoices to the LA which relate to 2017/18 then these should entered onto the *Internal* RIA/PIAform

Amounts ***owing* to the school should be entered as minus figures**. **Amounts *owed* by the school should be entered as positive figures** on the Creditor/Debtor forms; this is the reverse on the RIA/PIA forms. Examples of completed Creditor/Debtor & RIA/PIA E-forms are shown at *Appendix 3, 4, 5 & 6*

**Notes**

***Early Years Vulnerable Children Funding (Formerly CIN)*** – Schools that receive *Early Years Vulnerable Children Funding* payments will receive unpaid amounts due in the new financial year. Any school/children’s centre who usually receives Early Years Vulnerable Children Funding payments should raise a debtor for an estimated amount based on previous receipts.

***Golden Hello/Handcuff*** *-* If there are any *Golden Hello/Handcuff* grants due to be paid to schools, schools are asked to treat these as a cash value **in the next financial year.** Schools will receive the income once the Golden Hello is paid to the individual teacher making the net effect nil.

**Depending on their Banking and Payroll arrangements, schools will need to note the following specific instructions concerning creditors relating to 2016-17.**

**Salaries**: -

***Option A & C schools:* -**

All standard salaries for March will be automatically charged to your Delegated Budget via your Salaries Account. However you will need to refer to the final submission

dates for claims regarding Supply, Additional Hours and Overtime etc.

You should raise a year-end creditor for these items on the ***External***creditor Schedule if the claims will miss the final submission dates set by LBB/Capita Payroll for processing in the old financial year.

***Option B & D Schools:*** *-*

**Schools who are invoiced from LBB/Capita Payroll** – Record the value of any 2016-17 Salaries (where payment hasn’t already been drawn and included on Posting Summaries) against the relevant CFR Heading on the ***Internal*** creditor schedule.

**Schools with external payroll providers:** Record the value of any 2016-17 Payroll transactions (where payment hasn’t already been drawn and included on Posting Summaries) against the relevant CFR Heading on the ***External***creditor schedule.

The E-Form for Year-end Creditors, Debtors, RIA & PIA will be available on the funding website from mid-March:

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

**[7] Capital Detail Form**

**All schools will need to complete a Capital Expenditure Detail Form, even if the return is nil.** The details are required to update the record of Capital Assets held by the Council.

The Capital Detail form must show all expenditure from CE01-CE04 showing the total spent on any given project and if the project is “complete” or “not complete”. If a school has started a project and will be processing a year end creditor for work to be completed in 2016-17 but not yet invoiced - this will need to be entered on the Capital Detail form with the total spent **including** the creditor as a “not complete” project.

If an income contribution to a capital project has come from the school’s revenue budget via Direct Revenue Financing (DRF) CFR codes E30 and CI04 or via private income or fund raising it must still be entered onto the form for the full value of the project.

Schools will also be required to record how the capital expenditure in 2016-17 was funded. This is to enable the LA to report any unspent Devolved Formula Capital grant to the DfE.

**VA Schools**

As already explained in section 2 Direct Revenue Financing of Capital, the Governing Body of a VA school is responsible for meeting all capital expenditure. Therefore all capital transactions should be processed in the Governing Body’s accounts. Only loose ICT items should appear on the Capital Detail Form under CE04.

If capital expenditure is accounted for in the Council’s accounts for a VA school, this could lead to these assets being erroneously included in the Council’s assets.

**A paper copy is not needed**. An authorised copy must be kept in school for audit purposes.

An example of a completed form can be found Appendix 7.

**[8] Transfer of Information to LA**

The March Returns, including details of the highlighted unpresented items, Year-end Creditor, Debtor, RIA & PIA Schedules and the Capital Expenditure Detail Form should be returned to the LA via email to schools.accountancy@barnet.gov.uk by **Wednesday 29th March 2016.**

You are asked to return the above information electronically via email as this method ensures no time delay between submission and receipt and allows the LA to automate the processing of some of the data.

Hard signed copies of your Year-end Creditors, Debtors, RIA & PIA Forms and March Bank Reconciliation including a copy of the Bank Statement with un-presented cheques

plus the income breakdown (cheques made payable to LBB highlighted) are required by Thursday 20th April and should be sent to the Schools Accountancy Section by Royal Mail.

The final bank reconciliation (16th – 31st March) including scanning the signed bank statement for the period should also be emailed electronically by 21st April. This is additional audit requirement.

**[9] Period 12 Statement of School / LA Accounts**

**Schools are required to balance their local accounts to the LA / Integra outturn reports (period 12, March).**

A Statement of School/LA Accounts for Period 12 (March) will be available to you on the funding website by Tuesday 18th April.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

This will be a Provisional Outturn Report and any **errors or omissions must be notified to the Schools Accountancy Section by 5pm on Tuesday 25th April to ensure correction for Final Outturn.** A Statement of School/LA Accounts for Period 12 showing all corrections will be produced and published to the website by 5th May 2017.

**[10] Statement of Final Outturn Position including Central Salary Account**

Notification of Final Outturn for 2016-17 will be available on the Working with children in Barnet website by Friday 26th May;

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

This will be in the form of a final Statement of School / LA Accounts together with an Outturn Summary which, if applicable, will identify any cash transfer due between your Budget Share and Salaries Accounts

Schools on Banking and Funding Option A are unable to increase the amount held in their Reserve Account to reflect their 2016-17 carry forward balance until they receive this notification.

**[11] Consistent Financial Reporting (CFR)**

In July the LA will submit the statutory CFR Data Return to the DfE showing income and expenditure for all Barnet Schools in 2016-17 analysed against the national framework headings. However the data return requires a breakdown of balances held as at 31st March 2017. In view of this, schools will be sent a simple pro-forma to complete and return to show the division of their total revenue and total capital balances as follows: -

The composition of the schools *total revenue balance* between,

* B01 – Committed Revenue Balance
* B02 – Uncommitted Revenue Balance
* B06 – Community Focussed School Balance

The composition of the *schools total capital balance* between,

* B03 – Devolved Formula Capital (DFC) Balance
* B05 - Other Capital Balances

A copy of every school’s CFR pro-forma form to be completed will also be available on the Working with children in Barnet website;

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

B01 – Committed Revenue Balance is taken to mean items for which written and authorised purchase orders were placed in the previous financial year and for which the goods/service had not been received by 31st March 2017.

B06 – Extended School Balance =

I16 Extended School Community Focussed funding/grant

*Plus:*

I17 Community Focussed School facilities income

 *Less:*

E31 Community Focussed School staff

*Less:*

E32 Community Focussed School other costs.

*Plus/minus* any brought forward balance from 2015-16

Please contact the Schools Accountancy Section: Claudette James (020 8359 7132), Nicole Gibson (020 8359 7223), Gary Topp (020 8359 7227) or Nick Adams (020 8359 7203) for further clarification of these notes or if you envisage any difficulty in complying with these deadlines, or email:

Schools.Accountancy@barnet.gov.uk

Appendix 1

Timetable for Closure of Accounts

For Schools Financial Year 2016-17

|  |  |  |  |
| --- | --- | --- | --- |
| Activity | Date Due | Who?  | Action |
| 1 | Tuesday 28 February | Schools outside Barnet Capita payroll contract | Provide details of the number of staff with gross salaries over £50k |
| 2 | Wednesday 8 March | All schools  | Write to Bank (8th March) requesting statements to be prepared as at close of business on Wednesday 15 March 2017  |
| 3 | Friday 10 March | *Participating****Schools*** | Final Date for Submission of claims for Long Term Sickness and Maternity Leave to **Schools Accountancy Section** |
| 4 | Wednesday 29 March | All Schools | * Complete March Bank Reconciliation up to and including 15 March 2017
* Complete March Posting Summary
* Complete Creditor, Debtor, RIA & PIA Schedules
* Complete Capital Expenditure Detail Form

**Submit all to Schools Accountancy Section** |

**School Spring Holiday: Monday 3rd April – Monday 17th April 2017 inclusive**

|  |  |  |  |
| --- | --- | --- | --- |
| 5 | Tuesday 18 April | Schools Accountancy Section | **Provisional Outturn**Produce and publish to the funding website Period 12 (March) Statement of School / LA Accounts. This will also act as a Provisional Outturn Report  |
| 6 | Thursday 20 April | All Schools | * Hard signed copies of Year-end Creditors, Debtors, RIA & PIA forms,
* March Bank Reconciliation up to and including 15 March 2017,including Bank statement with unpresented cheques & income breakdown
 |
| 7 | Friday 21 April | All Schools | Bank Reconciliation including signed bank statement for the period 16th to 31st March 2017 inclusive.(This is an additional audit requirement) |
| 8 | Tuesday 25 April | All Schools | Final date for reporting queries, errors and omissions on Statement of School / LA Accounts to the Schools Accountancy Section |
| 9 | Friday 5 May | Schools Accountancy Section | **Accounts Close**. Final Outturn Position compiled, Period 12 Reports Produced showing all corrections and published to the website  |
| 10 | Friday26 May | Schools Accountancy Section | Final Outturn Reports and Outturn Statement published to funding website including CFR balance forms  |
| 11 | Friday 9 June | All Schools | Deadline for return of Information on Breakdown of CFR Balances  |

Appendix 2

***What can I do to prepare for Closure of Accounts?......***

 ***Several things: -***

* Ensure salary monitoring is up to date and all queries notified to your Payroll provider
* Ensure only essential orders are raised after half term to reduce the amount of creditor entries needed
* Ensure debit card and credit card purchases are kept to a minimum and that all such purchases are recorded
* Ascertain details of all supply staff being employed in March
* Ascertain details of all additional hours (teachers, Mealtime Supervisors, Admin,

Learning Support Assistants & Welfare Staff) and overtime (caretaker) worked in March

* Check and pay all outstanding invoices for LA traded services, in the event of any query contact the Income Section or traded service manager.
* List details of all contract commitments e.g.
* Photocopying
* Telephone & text messaging services
* lettings
* Ensure you have reconciled your local accounts to the latest Statement of School / LA Accounts and notified any queries to the Schools Accountancy Section

If you envisage a problem in being able to meet the deadlines set out in the timetable please contact me on 020 8359 7203.

Instructions on RM Finance year-end routines will be emailed to all users who have purchased support from the School Support Service. Your co-operation in meeting the Authority’s closedown deadlines is much appreciated.

**Appendix 3**

**Example LBB Internal Creditors & Debtors Schedule**



**Appendix 4**

 **Example LBB Internal Receipts/Payments in Advance Schedule**



**Appendix 5**

**Example External Creditors & Debtors Schedule** 

**Appendix 6**

**Example External Receipts/Payments in Advance Schedule**



**Appendix 7**

**Example of Capital Detail Form**



**Appendix 8**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **What** | **When** | **How** | **Where** | **Done** |
| Bank Reconciliation and signed Bank Statement  | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Unpresented Cheques/Income list –**Please ensure LBB transactions are indicated** | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Posting Summary | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Capital Detail Form | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Internal Creditor/Debtor Form | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| External Creditor/Debtor Form | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Internal RIA/PIA Form | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| External RIA/PIA Form | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Details of all large Creditors/Debtors & RIA/PIA. Items over £8K for Nursery, Primary & Special Schools. Items over £15K for Secondary Schools. | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Details of all internal Debtors | 29th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Signed Bank Reconciliation | 29th April | Post | Schools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |
| **Provisional Outturn – period 12** | 18th April |  | Published on funding website |  |
| Hard Copy of Unpresented Cheques/Income | 20th April | Post | Schools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |
| Signed Creditor/Debtor & RIA/PIA schedules | 20th April | Post | Schools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |
| Copy of Bank Statements to which the 1st Bank Reconciliation was reconciled to – **15th March**. | 20th April | Post | Schools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |
| Bank Reconciliation including signed bank statement for the period **16th to 31st March 2017** inclusive + updated unpresented items(This is an additional audit requirement) | 21st April | Post and email | Schools.accountancy@barnet.gov.ukSchools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |
| Report any errors or omissions on the Provisional Outturn Report to Schools Accountancy  | 25th April | Email | Schools.accountancy@barnet.gov.uk |  |
| **Final Outturn** | 26th May |  | Published on funding website |  |
| CFR Returns – Completed & signed | 9th June | Post | Schools Accountancy Section, NLBP, Ground floor, Building 4, N11 1NP |  |

**Year End Requirements Checklist**