

PCC Final Accounts Timetable 2024/25

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
No	Preparation	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
1	Reconcile opening Balances in SOA to Unit 4 opening balances		VS	IA	Wed, 22-01-25	
2	Roll forward prior Year closing balances to Unit 4 opening balances		VS	IA	Wed, 22-01-25	
3	Reconcile Tech Forge (TF) to Unit 4 opening balances		IS	IA	Wed, 22-01-25	
4	Update TF for opening reconciliation		IS	IA	Wed, 22-01-25	
5	Check TF rolled-forward balances		SC	IA	Wed, 22-01-25	
6	Obtain Disclosure Checklists		GB	KH	Wed, 22-01-25	
7	Obtain Code of Practice Guidance Notes		GB	KH	Wed, 22-01-25	
8	Prepare blank template with 2023/24 comparators		SC	IA	Thu, 27-02-25	
9	Issue Draft Timetable & Drop-in Centre (1st consultation with Accountants)		SC	IA	Thu, 09-01-25	
10	Review Lease status (to Q3)		IS	IA	Wed, 22-01-25	
11	Draft 2 Timetable, 2nd consultation (Post budget-setting with Accountants)		SC	IA	Fri, 10-01-25	
12	Review status of Small External Loans (Soft loans issued / Financial instruments)		JA	IA	Tue, 14-01-25	
13	IFRS/Other updates to Auditors (Components and Valuations)		IS	IA	Thu, 30-01-25	
14	Obtain copy of precept demands including Parishes		KH	IA	Thu, 30-01-25	
15	Obtain copy of RSG / NNDR schedule		KH	IA	Thu, 30-01-25	
16	Review accounting policies & use of estimates		SC	IA	Thu, 30-01-25	
17	Review asset categories within FAR for appropriateness (Reclassification note)		IS	IA	Thu, 30-01-25	
18	Obtain Copy of NNDR1 for 2024/25 and 2025/26		KH	IA	Thu, 30-01-25	
19	Review Insurance Provision / Reserve / Contingent Liabilities / Imprest AC		SC	IA	Thu, 30-01-25	
20	Obtain Audit Working Paper requirements and set up electronic files		SC	IA	Fri, 28-02-25	
21	Issue Valuers Instruction Pack (up to P12)		IS	IA	Fri, 07-03-25	
22	Review 2024/25 Closedown (with Auditors) (up to P12)		IA		Thu, 17-04-25	
23	Identify & value Heritage Assets		IS	IA	Thu, 27-03-25	
24	Provide Auditors with Investments listings to write to banks for release of information		JA	IA	Mon, 03-03-25	
25	Review Lease status (Q4)		IS	IA	Fri, 14-03-25	
26	Review Statement of Responsibilities		SC	IA	Wed, 29-01-25	
27	Statement of Internal Control		KH	IA	Fri, 28-03-25	
28	Annual Governance Statement		IA		Fri, 28-03-25	
29	Group Account review		SC	IA	Fri, 28-03-25	
30	Call Valuers to ensure Revaluation Certificate will be back on time		IS	IA	Mon, 24-03-25	
	Guidance					
31	Update and issue Accountant's Coding Guidance		KH	IA	Thu, 30-01-25	
32	Staff bulletin to all invoice approvers/requestors on Closedown process		KH	IA	Wed, 19-03-25	
33	Issue Budget Holder Year End Guidance		KH	IA	Wed, 19-02-25	
34	Issue Related Party Transactions email		SC	IA	Tue, 25-02-25	
35	Senior Officer Remuneration note		KH	IA	Fri, 28-03-25	
36	Leave Accrual workings/template		SC	IA	Fri, 28-03-25	
	Close Down, Reconciliations & Controls					
37	Update FAR and CIVICA for disposals & demolitions (up to P9)		IS	IA	Thu, 30-01-25	
38	Close AR Ledger for 24/25 invoices		KH	IA	Fri, 28-03-25	
39	Close Housing Benefit system		VS	IA	Mon, 31-03-25	
40	Close Council Tax system		VS	IA	Mon, 31-03-25	
41	Close NNDR system		VS	IA	Mon, 31-03-25	
42	Identify & instruct valuations of any new assets, or major works to existing assets		IS	IA	Fri, 07-03-25	
43	Close AP Ledger for 2024/25		ST	IA	Fri, 21-03-25	
44	Re-allocation of Benefits Grant (P12)		VS	IA	Fri, 04-04-25	
45	Clear bank exception entries (up to P12)		PS	IA	Fri, 04-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
46	Provide Accountants with listing of unapproved invoices in system at close P12		PS	IA	Fri, 21-03-25	
47	Payroll Reconciliations		PS	SC	Tue, 01-04-25	
48	Year end Aged Debt Analysis		CC	SC	Tue, 01-04-25	
49	Update FAR and CIVICA for disposals & demolitions (up to P12)		IS	IA	Fri, 28-03-25	
50	Clear Holding/Suspense Accounts (up to P12)		KH	IA	Tue, 01-04-25	
51	Accounts Receivable Reconciliation (up to P12)		CC	SC	Tue, 01-04-25	
52	Update FAR for confirmed Residual Lives of assets		IS	IA	Tue, 01-04-25	
53	CER return to DCLG		IS	IA	Tue, 01-04-25	
54	Accounts Payable Reconciliation (up to P12)		CC	SC	Tue, 01-04-25	
55	Ensure all cash/general suspense accounts cleared		KH	IA	Fri, 04-04-25	
56	Petty Cash		PS	IA	Fri, 14-03-25	
57	Financial Instruments		JA	IA	Fri, 04-04-25	
58	CIS Deductions		ST	PW	Tue, 01-04-25	

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59	RTB Sales		IS	DT	Tue, 01-04-25	
60	Capital Receipts (up to P12)		JA	IS	Tue, 01-04-25	
61	Bank reconciliations		PS	SC	Tue, 01-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
62	CT Cash to CIVICA		VS	IA	Wed, 02-04-25	
63	CT Refunds to CIVICA		VS	IA	Wed, 02-04-25	
64	NNDR Cash to CIVICA		VS	IA	Wed, 02-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
65	NNDR Refunds to CIVICA		VS	IA	Wed, 02-04-25	
66	VAT and other miscellaneous taxes		PW	KH	Tue, 01-04-25	
67	Revaluation Certificates due back		IS	IA	Tue, 01-04-25	
	Accruals, Stock & Cash Held					
68	Stock Forms due back		GB	KH	Fri, 28-03-25	
69	Petty cash due back		GB	KH	Fri, 28-03-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
70	Creditors due back		GB	KH	Fri, 28-03-25	
71	Debtors due back		GB	KH	Fri, 28-03-25	
72	Post stock and change on the ledger if necessary		GB	KH	Fri, 28-03-25	
73	Related Party Transactions due back from Group Managers		GB	SC	Fri, 14-03-25	
74	Related Party Transactions due back from Members		GB	SC	Fri, 14-03-25	
75	Gather Benefits Accruals data (Subsidy)		VS	IA	Wed, 19-03-25	
76	Post Benefits Accruals Data (Subsidy)		VS	IA	Wed, 19-03-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
77	Review Creditor evidence & post year-end Creditor accruals		GB	KH	Wed, 19-03-25	
78	Review Debtor evidence and post year-end Debtor accruals		GB	KH	Wed, 19-03-25	

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79	Review PIA evidence and post year-end PIA accruals		GB	KH	Wed, 19-03-25	
80	Review RIA evidence and post year-end RIA accruals		GB	KH	Wed, 19-03-25	
81	Calculate and post Employee benefits accrual		GB	KH	Wed, 19-03-25	
82	Investment Interest Accrual		JA	IA	Thu, 02-01-25	
	Consolidated Revenue Account					
84	Finance Leases - calculation & adjustments		PW	IA	Wed, 02-04-25	
85	Provide an update on any outstanding amounts relating to previous years' Subsidy claims		VS	IA	Wed, 02-04-25	
86	Allocate Grants to I&E, creditors, reserves etc.		CY	SC	Wed, 02-04-25	
87	Re-run Subsidy Reports (preliminary run)		VS	IA	Wed, 02-04-25	
88	Ask for Housing Benefit Overpayments information - "Outstanding Overpayments Report"		VS	SC	Wed, 02-04-25	
89	Calculate final Pooling sum		CY	IA	Wed, 02-04-25	
90	IAS19 Actuary Report from Actuaries		GB	KH	Wed, 30-04-25	
91	Calculate and post Bad & Doubtful Debt Provisions (General)		CY	IA	Fri, 25-04-25	
92	Calculate/ Post Bad & Doubtful Debt Provisions (CT/NNDR)		KH	IA	Wed, 02-04-25	
93	Post Summons Fees Bad Debts		KH	IA	Wed, 02-04-25	
94	Calculate / Post Bad & Doubtful Debt Provisions (Benefits Overpayments)		CY	IA	Wed, 02-04-25	
95	Any other Recharges (ensure that all directorate recharges are processed)		SC	IA	Wed, 02-04-25	
96	Subsidy Estimate amounts receivable/repayable re 2024/25		CY	IA	Wed, 02-04-25	
97	Re-run Subsidy Reports (Final run)		VS	IA	Wed, 02-04-25	
98	IAS19 journals		KH	IA	Thu, 15-05-25	
99	Movement in Earmarked Reserves		AW	IA	Fri, 25-04-25	
100	Income and Expenditure Account (All)		SC	IA	Fri, 25-04-25	
101	Statement of Movement on the Reserves		SC	IA	Fri, 25-04-25	
	Balance Sheet: Assets					
102	Prepare Valuations Templates & Guidance for Valuations instructions		IS	IA	Thu, 07-11-24	Thu, 07-11-24
103	Impairment Review		IS	SC	Thu, 13-03-25	
104	Review Capital Spend/Additions for appropriateness and allocate to assets as appropriate (P12 GF)		IS	IA	Wed, 02-04-25	
105	Update Asset Register - Tech Forge (TF) for Additions and Components (P12)		IS	IA	Wed, 02-04-25	
106	Final Investment Income and Average Rate for year		IS	IA	Wed, 02-04-25	
107	Post Depreciation charges		IS	IA	Wed, 02-04-25	
108	Post Amortisation for Intangible Assets		IS	IA	Wed, 02-04-25	
109	Accountancy to review valuations and get updates where required from Valuers		IS	IA	Wed, 02-04-25	
110	Post Asset reclassifications to TF		IS	IA	Wed, 02-04-25	
111	Update TF for 2024/25 Revaluations		IS	IA	Wed, 02-04-25	
112	Apply S106 financing of capital expenditure (must be run through I&E)		SG	IA	Wed, 02-04-25	
113	Finance Capital Spend (REFCUS, S106, Grants, Capital Receipts)		IS	IA	Wed, 02-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
114	Update Asset Register - Tech Forge (TF) for Impairment Review		IS	IA	Wed, 02-04-25	
115	Calculate Gains / Losses on Disposals		IS	IA	Wed, 02-04-25	
116	Calculate Disposals and run through I&E / Balance Sheet		IS	IA	Wed, 02-04-25	
117	Post Impairment Charges		IS	IA	Wed, 02-04-25	
118	Reconcile movement on Capital Financing Requirement		IS	IA	Wed, 02-04-25	
119	Close all Capital Accounts		IS	IA	Tue, 22-04-25	
	Balance Sheet: Other					
120	Balance Sheet		SC	IA	Wed, 30-04-25	
121	Contingent Liabilities / Assets & Extraordinary Items		SC	IA	Wed, 30-04-25	
	Collection Fund/NDR Pool					
122	Aged Debt Analysis of CT and NNDR as at 31/03/25		AW	IA	Tue, 08-04-25	
123	Business Rates Appeals Provision		AW	IA	Wed, 16-04-25	
124	Calculate Bad & Doubtful Debt Provisions (NNDR)		AW	IA	Tue, 08-04-25	
125	Calculate Bad & Doubtful Debt Provisions (CT)		AW	IA	Tue, 08-04-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
126	CT Accounts		KH	IA	Fri, 04-04-25	
127	NNDR Accounts		KH	IA	Fri, 25-04-25	
128	Draft NNDR 3		AW	IA	Fri, 25-04-25	
129	Post NNDR Accounts to CIVICA		AW	IA	Fri, 25-04-25	
130	Post CT Accounts to CIVICA		AW	IA	Fri, 04-04-25	
131	Collection Fund		KH	IA	Wed, 30-04-25	
132	Council Tax Base & Levels		KH	IA	Mon, 10-02-25	
133	CT Surplus		AW	IA	Wed, 15-01-25	
134	Collection Fund Adjustments (Apportionment over precepting bodies using CIPFA Model) & NNDR		KH	IA	Fri, 04-04-25	
135	Return data to County (& Police Authority) CT		AW	IA	Fri, 04-04-25	
136	Return data to County (& Police Authority) NNDR		AW	IA	Fri, 25-04-25	
	Cashflow					
137	Cashflow Statement		SC	IA	Fri, 02-05-25	
	Notes & Narrative					
138	Accounting Policies		KH	IA	Fri, 14-02-25	
139	Accounting Standards Issued not Adopted		KH	SC	Fri, 14-02-25	

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
140	Critical Judgements in Applying Accounting Policies		KH	SC	Tue, 01-04-25	
141	Assumptions & Uncertainties		KH	SC	Tue, 01-04-25	
142	Material Items of Income & Expense		SC	IA	Tue, 01-04-25	
143	Revenue Grant Income		SC	IA	Tue, 20-05-25	
144	Officers Remuneration & Termination Benefits		GB	KH	Tue, 20-05-25	
145	Members Allowances		CY	KH	Tue, 20-05-25	
146	Pensions		KH	IA	Tue, 20-05-25	
147	Operating Leases		PW	IA	Tue, 20-05-25	
148	Audit Fees		SC	IA	Tue, 20-05-25	
149	Property Plant & Equipment		IS	IA	Tue, 20-05-25	
150	Valuations		IS	IA	Tue, 20-05-25	
151	Investment Properties		IS	IA	Tue, 20-05-25	
152	Finance Leases		PW	IA	Tue, 20-05-25	
153	Capital Expenditure & Financing		IS	IA	Tue, 20-05-25	
154	Assets Held for Sale		IS	IA	Tue, 20-05-25	
155	Long Term Debtors		SC	IA	Tue, 20-05-25	
156	Short Term Debtors		SC	IA	Tue, 20-05-25	
157	Cash & Cash Equivalents		SC	IA	Tue, 20-05-25	
158	Short Term Creditors		SC	IA	Tue, 20-05-25	
159	Capital Grants		SC	IA	Tue, 20-05-25	
160	Long Term Creditors		SC	IA	Tue, 20-05-25	
161	Trading Accounts		GB	KH	Tue, 20-05-25	
162	Earmarked Reserves		AW	IA	Tue, 20-05-25	
163	Capital Grants Unapplied Account		SC	IA	Tue, 20-05-25	
164	Useable Capital Receipts Reserve		SC	IA	Tue, 20-05-25	
165	Revaluation Reserve		SC	IA	Tue, 20-05-25	
166	Capital Adjustment Account		SC	IA	Tue, 20-05-25	
167	Collection Fund Adjustment Account		KH	IA	Tue, 20-05-25	
168	Accumulated Absences Account		SC	IA	Tue, 20-05-25	
169	Capital Commitments		IS	IA	Tue, 20-05-25	
170	Financial Instruments (including nature & extent)		JA	IA	Tue, 20-05-25	
171	Contingent Assets & Liabilities		SC	IA	Tue, 20-05-25	
172	Related Parties		GB	SC	Tue, 20-05-25	
173	Events After The Balance Sheet Date		SC	IA	Tue, 20-05-25	
174	Heritage Assets (all notes)		IS	IA	Tue, 20-05-25	
175	Collection Fund Notes		KH	IA	Tue, 20-05-25	
176	Pension fund Accounts		KH	IA	Tue, 20-05-25	
177	Group Accounts		PW	IA	Tue, 20-05-25	
178	Narrative Report: IFRS- ensure that it delivers in line with 3.1 of the IFRS code		ER	IA	Thu, 15-05-25	
179	Narrative Report: Financial Out-turn		ER	IA	Thu, 15-05-25	
180	Introduction: Leader		SC	IA	Thu, 15-05-25	
181	Introduction: S151		SC	IA	Thu, 15-05-25	
182	Glossary		GB	SC	Thu, 15-05-25	
	Key Reports/Sign off					
183	Provisional Out-turn to CMT		ER	IA	Fri, 16-05-25	
184	Provisional Out-turn to Audit Committee		ER	IA	Fri, 16-05-25	
185	Provisional Out-turn to Exec/Cabinet		ER	IA	Fri, 16-05-25	
186	Final Out-turn to CMT		ER	IA	Fri, 23-05-25	
187	Final Out-turn and Reserves Statement to Audit Committee for approval		ER	IA	Fri, 23-05-25	
188	S151 Sign off of Outturn		CB	IA	Fri, 23-05-25	
189	Audit Committee (draft Accounts approved for audit)		CB	IA	Fri, 30-05-25	
	Returns					

#	Task Description	Completion	Responsible	Reviewer	Target Date 2024/25	Completion Date 2024/25
190	Complete NNDR3 form		AW	IA	Fri, 25-04-25	
191	Unaudited WGA return due		KH	IA	Tue, 10-06-25	
192	Complete WGA return		KH	IA	Fri, 18-07-25	
193	Complete Central Government capital forms		IS	IA	Wed, 30-04-25	
194	Complete Central Government revenue forms (RO)		ER	IA	Wed, 30-04-25	