

## Schools Pre-Closedown Housekeeping Checklist 2023-24

School Type	Advice and Action	Completed (Y/N)
ALL Schools	Close periods monthly. Finalise routine spending by mid-February to allow invoices payments cleared from bank by March and minimise year end accruals.	
Capital Invoices (EPA & Cheque Book Schools)	Submit monthly capital analysis with copies of capital invoices where capital expenditures occur. Contact EPAMailbox@birmingham.gov.uk or <a href="mailto:FullCBSMailbox@birmingham.gov.uk">FullCBSMailbox@birmingham.gov.uk</a> for queries.	
EPA and Cheque Book	Review outstanding cheque payments and chase up suppliers/staff etc to send invoices and get paid asap. Finalise routine spending by mid-February, ensure payments are made by the bank by 31st March the latest for goods and services relate to the current financial year. Direct debit payments by cheque book schools who purchased BCC payroll service must be made by the bank by March 2024 (show final payments in March 2024 bank statement).	
EPA and Cheque Book	Reconcile bank statements at least monthly and query any discrepancies.	
EPA and Cheque Book	Cancel any cheques that are no longer valid.	
EPA/Non-Cheque	Check that any Capital expenditure (funded by Devolved or other Capital funding) is coded correctly and matches the city's Oracle system. Seek advice from your financial provider where appropriate.	
EPA	Ensure that reimbursements are posted on the financial management system. Also ensure all copies of invoices relate to capital spend are sent to EPA mailbox monthly where applicable and by early March for the final copy of capital invoices.	
Non-Cheque Book	Reconcile the Petty Cash account and investigate any discrepancies. Review outstanding cheques and chase up old items. No cheques should be issued between Mid-Feb and 31st March to ensure all payments are cleared from the bank by 31st March for purchases relate to current financial year.	
ALL Schools	Finalise routine spending asap, raise orders for known commitments e.g., Agency Cover, which, once delivered, will enable liabilities to be raised and costs included in the current year. No ordering after mid-	

	February so that goods/services can be received and paid for in good time before end of February.	
ALL Schools	Review any outstanding orders and chase up goods/services regularly or cancel order/order lines by mid-February if the delivery cannot be made, e.g., books out of print.	
ALL Schools	Review outstanding deliveries regularly and chase up suppliers as necessary and try to pay all outstanding invoices by the end of February, minimal bank payment in March.	
ALL Schools	Ensure that all relevant deliveries are recorded on the school's financial management system.	
ALL Schools	Check any outstanding salary commitments and query as appropriate. Clear the commitments if they are found to be no longer valid. Seek advice from your financial provider as appropriate.	
EPA/Non-Cheque Book	Clear suspense routinely and follow up any outstanding queries. Seek advice from your financial provider where appropriate.	
EPA/Non-Cheque Book	Check outstanding centrally paid invoices and investigate with payments. ALL Schools raise any requests for payment or invoices to other schools/organisations by mid-February to ensure receipt before end of February.	
ALL (Special Schools)	Raise the charges timely for OLA Income to receive income by end of February. School Type Advice Completed (Y/N) EPA ensure that the EPA claims are submitted on time in March for February claim. Minimal bank payment is expected in March, so March EPA should be submitted in good time by the end of March (see closedown timetable).	
Non-Cheque Book	Submit the final Petty Cash claim by the March deadline to ensure that the claim is processed within this financial year. Submit Petty Cash Year End Reconciliation by the 3rd Friday each year for the Year up to end of February. Refer to year end guidance for Petty Cash.	
EPA/Non-Cheque Book	Check BCC ledger & portal for Internal invoices on a weekly basis and approve/dispute as necessary. When yearend closedown guidance is published on the website, please observe the deadlines for internal invoice processing.	

EPA/Non-Cheque Book	Post income on the Income Portal on a weekly basis and chase up any queries. Refer to year end guidance for final date post income to the old financial year.	
Purchase Card (Additional facility)	Items must be cleared regularly from DCal to minimise end of year backlogs. Items purchased by 20 March 2024 need to be cleared from Dcal by 25 March 2024 to be included in 2023/24. <b>Please do not use your purchase card after 20 March or until 4 April 2024</b> as any purchase after 20 March 2024 will fall into 2024/25 and will not be accrued specifically. Guidance on purchase card can also be found on My Finance – Buying Goods and Services.	
Cheque Book	Apply for Capital funding if required, liaise with EDSI regularly until payment relates to the current financial year is made before end of February. Ensure all copies of invoices for capital spend are sent to the FullCBSMailbox@birmingham.gov.uk before year end.	
Cheque Book	Ensure all grants received directly from external funding agencies are coded correctly all supporting documents must be sent to <a href="mailto:FullCBSMailbox@birmingham.gov.uk">FullCBSMailbox@birmingham.gov.uk</a>	
Cheque Book	Once the monthly payroll has been posted check the Salary Control Account balances. Check the Salary report sent by Payroll School Type Advice Completed (Y/N) Finance each month and post additional items, or query as necessary. Follow closedown guidance when issued.	
ALL	For grants received directly from external funding agencies, see guidance notes in next Section Correct Accounting and Reporting for Grant Income, send to school finance team: 1. a copy of the grant letter, 2 the summary of the grant using the template provided. School must retain all grant letters with confirmation of the grant amount, and terms of conditions etc. Do not use those codes listed (e.g. V000/8A00, V050/8A01, V110/8B00, V120/8B02, V112/8B00, V130/8B04, V140/8B03, unless the criteria are met or agreed by Corporate Finance).	
All	All emails sent to Schools Finance Team (which monitors EPA, Cheque Book Schools mailboxes etc.) should have your school's name clearly stated in the subject box.	

All schools:	<b>Audit requirement:</b> Keep all records in good order and provide information for audit in 2 working days upon request. The Council must have the Statement of Accounts audited externally between May and July. Auditors have the right to review all documentation (including payslips and bank accounts) under the Local Audit and Accountability Act 2014. It is a statutory requirement that information is provided to auditors on request. All accruals need to have appropriate evidence as backup, e.g., invoices, 3rd party documents	
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## Correct Accounting and Reporting for Grant Income:

### Grants, Reimbursements and Contributions Income - by SERCOP Definition (Service Reporting Code of Practice)

These instructions aim to provide clear guidance for all school's finance officers on using the correct subjective codes allowed in the city's ledger, to reduce the number of miscodes and ensure all grant/reimbursement/contribution income by SERCOP definition is correctly recorded based on sufficient backup documents/information.

For all Grants, Reimbursements and Contributions Income, the Council is required to disclose the amount of income it receives in the correct category as part of its Statement of Accounts (SoA). To comply with the statutory requirement, if any grants are directly received from an external funding agency (government or non-government organisation) by schools, all relevant grant letter, supporting documents must be sent to Schools Finance Team (see below for relevant mailbox to be used). Finance will review the documents to determine the nature of income and decide the correct code to disclose the income in the right category.

Current code list for Grants, Reimbursements and Contributions Income that schools received directly from the external funding agency/organisation - by SERCOP Definition when conditions are met (See detailed requirements in the next section):

V000/8A00	Grants R Government- Ring fenced
V050/8A01	Grants R Other (non-Government)
V110/8B00	Contributions by SERCOP definition (don't use this code for income from parents etc..)
V120/8B02	Reimbursements by SERCOP definition (don't use this code for income from parents etc..)
V112/8B00	S.106 Contributions
V130/8B04	Contributions - from Other Local Authorities
V140/8B03	Contributions - from Health Authorities
Y1K0/9C39	PFI Grant Income
Y360/9A07	Non-ring-fenced Government Grant

These codes can only be used when:

1. School received the income directly from the external organisation

2. Grant letter, supporting documents (which stipulates the funding condition etc) are sent to Finance for review

3. A summary of the grant is sent to Finance (see below)

### Example Grant summary:

Grant Name	Funding Body	Terms-Ring Fenced or Unring fenced	Timescales to Spend	Description of grant and usage	BCC ledger code for Budget	BCC ledger code for actuals	To be received in which financial year	Is a grant report required on completion?	Is the grant required to be audited
	Awards for All	Big Lottery Fund				AX01B XXXX XXXX	2023/24		

**Reminder: if school used any code(s) listed in the table on previous page, please complete and submit this grant summary table with supporting documents, e.g grant letter with terms & conditions etc.. to the relevant mailbox below:**

Full Cheque book schools	FullCBSMailbox <a href="mailto:FullCBSMailbox@birmingham.gov.uk">FullCBSMailbox@birmingham.gov.uk</a> ;
EPA Schools	EPAMailbox <a href="mailto:EPAMailbox@birmingham.gov">EPAMailbox@birmingham.gov</a>
Other BCC Schools (i.e. non-chequebook Schools excluding EPAs)	Non-ChequeBookSchool Mailbox <a href="mailto:Non-ChequeBookSchoolMailbox@birmingham.gov.uk">Non-ChequeBookSchoolMailbox@birmingham.gov.uk</a>