

**To: Head Teachers of all Birmingham City Council (BCC) Maintained Schools: Primary, Secondary and Special Schools**

**Year End Accruals Further Requirements**

This guidance note should be used in conjunction with the main Year End Closedown Guidance notes published in February 2020. Documents are available via this link:

https://www.birmingham.gov.uk/info/20124/working\_in\_schools/788/budgets\_for\_schools\_in\_birmingham/4

In order to ensure all year end accruals are based on appropriate evidence, and to ensure evidence is readily available for auditor’s inspection, especially during school holiday period when school staff are not available to provide information, it is required that a screen print of Goods Received Notes (GRN) or invoices or other suitable evidence for each line of accrual must be provided.

The accrual file in Excel should contain at least two tabs: the first tab is for the accrual list, the second tab is for all supporting evidence (screen print of GRN, invoice, or other suitable documents) in the same order of the accrual list. This accrual file must be checked by school staff to ensure each line of accrual is supported by relevant document, and the Head Teacher must sign the accrual list, sign the "Confirmation" letter to confirm that each line of accrual is for goods/services received by 31st March 2020 therefore these items need to be accrued.

Cheque book schools should also send an “Accrual list” file with supporting evidence (GRN or Invoice etc) for all accruals to be made when submitting the year end workbook.

This accrual file should include screen prints of Goods Received Notes (GRN), invoices etc for each line of accrual where possible:

for non-Cheque Book /EPA schools: name the accrual file as “School brief Name-REAXX Accrual&Evidence-20/03/2020”, and send to the mailbox schoolsaccruals@birmingham.gov.uk by 20th March 2020

for Cheque Book /EPA schools: name the file “School brief Name-REAXX CHB Accrual&Evidence-03/04/2020” and send to FullCBSMailbox@birmingham.gov.uk by Friday 3rd April 2020 with the completed workbook and other required documents.

If for any reason that a GRN or invoice etc. is not available before the above deadline, then a “follow up” file with complete evidence must be sent by schools to the designated mailbox by Friday 30th April 2020 the latest. It should be named as “School brief Name-REAXX Accrual&All Evidence-30/04/2020”, which should contain the same accrual list but with all required evidence. Note that accruals contained in this file will not be processed as they were already included in the 20/03/2020 file for Non-cheque book/EPA schools or in the 03/04/2020 file for cheque book schools. All the evidence provided in the follow up file should match the accrual list provided by 20th March 2020 or 3rd April 2020 (if the original accrual is based on the best estimate, the estimated figure is expected to be very close to the actual amount). The accrual may need to be reversed if no evidence provided.

The requirement for supporting evidence is similar for the “School brief Name-REAXX -2nd accrual-for unplanned” for Non-Cheque Book/EPA Schools.

Schools should ensure that the additional requirement is brought to the attention of all relevant staff and financial providers involved in the closedown process asap.

As outlined in the main year end procedure guidance and house-keeping check list, schools should minimise accruals at year end where possible by carrying out proper house-keeping tasks.

For any queries relate to this guidance, please email relevant mailbox with your school name in the subject box.

Thanks in advance for your co-operation.

Xiao-Ming Hu

Schools Finance Team

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