# Schools Closedown Process 2020/21 – Frequently Asked Questions

| What evidence will be accepted for accruals  | For all goods and services received but not paid you will need to estimate the cost and provide supporting information - so could be a working paper (eg estimating energy usage on utility bills), goods received note, formal letters (eg for grants) – in exceptional circumstances pro forma invoices.  |
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| What happens if late payment (i.e. no payment in March) leads to late payment charges or a loss of service | Schools should liaise with their suppliers with short payment terms and late payment clauses. Corporate procurement will liaise with services commonly used by schools with short payment terms.  |
| How do I report direct debits going out in March? | The template contains a separate section for direct debits, so estimates of direct debits should be reflected there  |
| Supply agencies tend to invoice weekly – what should I do in these circumstances?  | Working paper to support estimates used to accrue for agreed supply staff to be used for March 2021. |
| My school distributes grants on behalf of central government (or other agencies) and we are expected to distribute a grant we won’t receive until March  | The primary purpose of the cut-off date is to allow for a bank reconciliation and then allow for accruals on the main activities of the school, as we need all school accounts finalised by the time we get to the end of March.Ideally, the grants would be a separate bank account for the projects (as they do not relate to the main school activity)But if not, complete the rest of the closedown template, but separately identify the likely grant distribution payments (in total) and then finalise these figures to the Authority when the 31st March bank reconciliation is produced.  |
| How do we report External LA Funding & Grant | Schools to accrue external funding received directly from External providers e.g. LAC income from other LA’s, Govt Covid19 funding, Nursery Fees. Etc. |