

**Booklet 6**

**Guidance Notes**

**Period End**

(Amended Aug 2018)

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### Period End Checklist

**Schools will be required to submit a detailed signed checklist (Appendix A) each month by the date on the current Monitoring Returns Timetable confirming that all the listed checks have been completed and the accounts are accurate and in balance.**

## Period End Checks

RM Accounts makes it very simple to move to the next period providing you follow the following instructions each and every month.

Each month you should perform the following checks:

**1 - Reconciliation** - perform the bank/credit card and petty cash reconciliation for the period.

**2 - VAT Reports** - perform and Balance VAT returns for the period.

**3 - Accruals/Prepayments** - if required, journal in the accruals and prepayments for the period end.

**4 - Run Trial Balance** - does it Balance? If it does not, call your Schools Finance colleague.

**5 – Run Balance Sheet Workbook** - check balances on suspense, debtors, creditors, bank, other control accounts

**6 - Check Suspense** - check that the suspense accounts have nil balances on the Trial Balance. If it does not, journal out the incorrect transactions to the correct codes.

**7 - Purchase Ledger (Creditors) Control Account** - check the balances to the Purchase Ledger - Detailed Aged report to end of period.

**8 - Sales Ledger (Debtors) Control Account** - check the balances to the Sales Ledger – Detailed Aged report to end of period

**9 - Check Control Accounts** - check all control accounts (including Salary Control accounts and accruals and prepayments) balance to what is actually owed/owing.

**10 - Run Management Reports** - check that Management Reports are giving expected results.

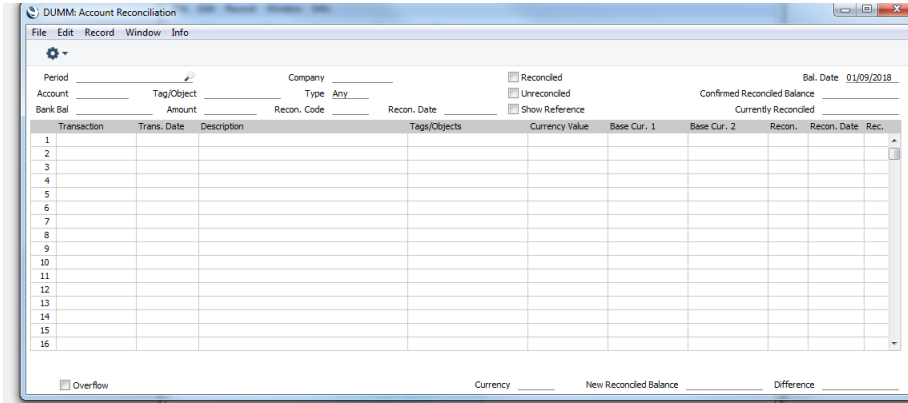
**11 – Housekeeping** – check for Suppliers missing VAT numbers. etc

**12 - Close Period** - lock previous period to prevent posting back into that period.

# 1 - Reconciliation

## 1.1 – Account Reconciliation

Switch Module > Nominal Ledger > Registers >Account Reconciliation



**Period** Enter the dates for which you are performing the bank reconciliation. (Usually current financial year)

**Tip:** the start date should be early enough to take into account un-reconciled transactions – this date should start at 01/04/12 (system set up date) and the end date will be the last date in the current period.

**Account** CTRL Enter to select the Bank account to reconcile. e.g. 91401 for Current Account, 91410 for Procurement Card Account and 91403 for Petty Cash

**Bank Bal.** Enter in the closing balance on from the Bank/Procurement Statement that you need to reconcile to.

**Tag/Object** Leave blank

**Amount** If you have a difference – you can enter an amount in here and if a Transaction is entered for the amount – it will appear on the screen as a single row item.

**Recon. Code** Enter the bank/Procurement card/petty cash statement number or reference so that you can tie this reconciliation to the appropriate statement.

**Recon Date** Enter the last date on the sheet of the Statement

**Reconciled** If you wish to check a transaction back to a Reconciled Bank Statement – choose the Statement number in Recon, and tick Reconciled. All transactions will appear in the box.

**Unreconciled** Check the tick box to display just the unreconciled transactions on the screen.

**Bal. Date** Pre-populated after first reconciliation completed

**Confirmed Reconciled Balance** This is the previously reconciled Balance. (Locked - cannot be changed in school)

**Currently Reconciled** This is the total that has been reconciled during this process.

**New Reconciled Balance (at bottom of box).** This is the new balance taking into account everything that has been reconciled this time around.

Check the bank statement putting a letter **"R"** in the **Rec. column** for all the transactions that appear on your statement.

You will see the **'Difference'** field in the bottom right hand corner counts down until it is finally Nil.

When you have balanced, go to **Operations** (cog wheel) and click **"Confirm Reconciliation"**.

## 1.2 – RM Bank Reconciliation Marking

There is a new feature written to allow bank reconciliations to be "marked" and then reported on at a later date. This is useful if you want to group all reconciliations from a certain page of your report or to a date, especially when finding an error.

### **Step-by-step guide**

Switch Module > Nominal Ledger > Routines > Maintenance > **RM Bank Reconciliation Marking.**

Enter the Period for transactions, the Account number e.g. 91401, the Statement Date (as on the bank statement) and a Recon Code which should match your Recon code used when reconciling.

Click **Run**

DUMM: Specify Transactions to Mark

File Edit Record Window Info

Run

Fill in all the fields below before pressing Run

Period 01/04/2018:31/03/2019

Account \_\_\_\_\_

Statement Date \_\_\_\_\_

Statement Code \_\_\_\_\_

Mark

As printed

As not printed (be careful!)

Report:

## 1.3 – Report for RM Bank Reconciliation

To run the report on Reconciled/Unreconciled items using the Recon field.  
Switch Module > Nominal Ledger > Reports > RM Bank Reconciliation.

DUMM: Specify RM Bank Reconciliation

File Edit Record Window Info

Run

Statement Date 14/08/2018

Account \_\_\_\_\_

Reconciled  Include previously printed/marked

Not reconciled

Report Type (as at Statement Date) \_\_\_\_\_

Account Reconciliation

Bank Statement

Long Lines \_\_\_\_\_

Don't Cut

Cut

Values in \_\_\_\_\_

Base Currency 1

Base Currency 2

Account Currency

Media \_\_\_\_\_

Screen  Pdf

Printer  Pdf and Email

File  Html as Attachment

Clipboard  Excel

Fax  Print Dialog

Ignore Timeout Limit

Pdf Orientation \_\_\_\_\_

Portrait

Landscape

Change the **Statement Date** if required, and enter the **Account** code.  
Choose whether to show **Reconciled** and/or **Unreconciled** Transactions.  
If you want to see previously printed transactions, tick "Include previously printed".  
Click **Run** to generate the report.

***Regularly check the unreconciled items for old cheques and investigate reason for not having been reconciled. Most commonly it will be duplicate entries or cheques to staff who have not yet presented them to the bank.***

**Check balances to the Trial Balance and Balance Sheet Wkbook Reports:**

Reconciled Balance at End of Period = Bank Statement Balance

Book Balance at End of Period = Current Account (91401) on Trial Balance

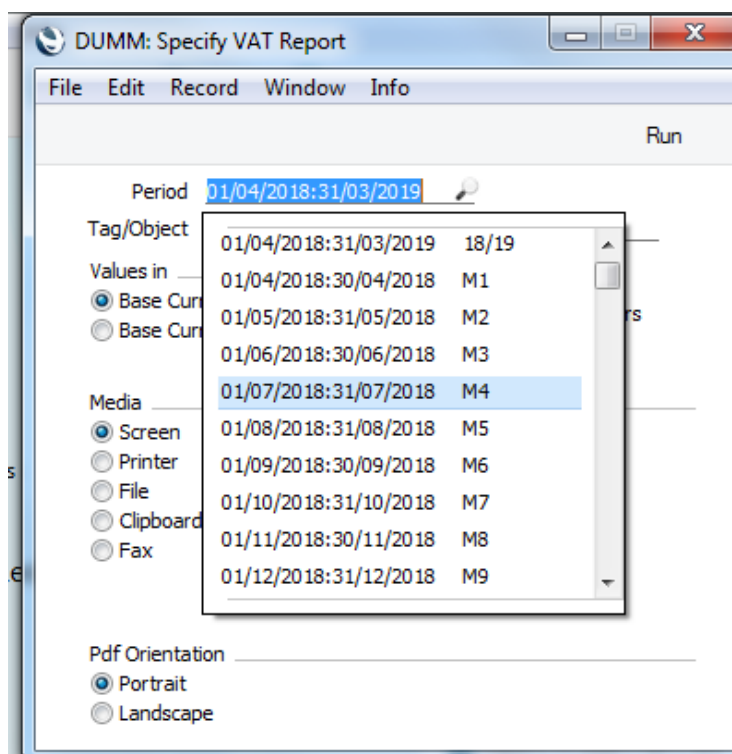
And Balance Sheet Wkbook report

## 2 – VAT Reimbursement

Each period you should balance the **VAT Report** to the VAT Listing and to the **VAT Owing** on the **Balance Sheet Wkbook Report**.

### 2.1 – VAT Report

**VAT Report**                      **Switch Module > Nominal Ledger > Reports > VAT Report**



**Choose Period** (1<sup>st</sup> to last date of current month). Using CTRL Enter you can select the correct month e.g. Month1 = April, Month 2 = May etc.

**Run to screen and check to Balance Sheet Wkbook Report and VAT listing.**

Once this is validated as being correct - Go to Operations (cogwheel) > Re-open Report Specification, and save as Pdf/Excel

## Run a Balance Sheet Wkbook Report– Switch Module > Nominal Ledger > Reports > Balance Sheet Wkbook

Balance Sheet	
<b>ASSETS</b>	
Debtors	2,265.00
Accrued Income	0.00
Prepayments	0.00
Stock	0.00
Petty Cash	2,146.00
Bank Accounts	917,839.37
VAT owing	-28,328.23
<b>TOTAL ASSETS</b>	<b>893,922.14</b>
<b>LIABILITIES</b>	
Creditors	-575.64
Accrued Expenditure	-3,250.00
Deferred Income	0.00
Payroll	-163,233.71
Procurement Card	-425.86
Suspense	-180.00
<b>TOTAL LIABILITIES</b>	<b>-167,665.21</b>
<b>NET CURRENT ASSETS</b>	<b>726,256.93</b>

**Select Period** (Current Financial Year) e.g. **01/04/2018:31/07/2018** (end of current month).

**Select** Groups Only

**Run to Screen**

**Once validated as being correct - Go to Operations (cogwheel) > Re-open Report Specification, and save as Pdf/excel**

If the VAT figures do not match, an investigation into the differences will be required and the necessary corrections (typically journals) are made to correct the situation. **For assistance contact Schools Finance.**

## 2.2 – VAT Listing

A “VAT Listing” report should also be run for the same period to obtain a list of the transactions for that period.

**Switch Module>Nominal Ledger>Reports>VAT Listing**

**Period** **Choose Period** (1<sup>st</sup> to last date of current month). Using CTRL Enter you can select the correct month e.g Month1 = April, Month 2 = May etc.)

**Specify** Sales Invoices,-Purchase Invoices and N/L transactions

**Select** Only transactions with VAT.

**Function** Overview

**Run to screen.**

**Compare listing to the VAT Report** identify rounding on N/L transactions (the listing can be a few pence different due to rounding)



Check section by section – ensure Purchase Ledger Totals on listing= VAT due this period on Purchases on VAT Report and

The sum of Sales Ledger Totals and Nominal Ledger Totals = VAT due this period on Sales on the VAT Report

**Once validated as being correct - Go to Operations (cogwheel) > Re-open Report Specification, and save as Pdf/Excel**

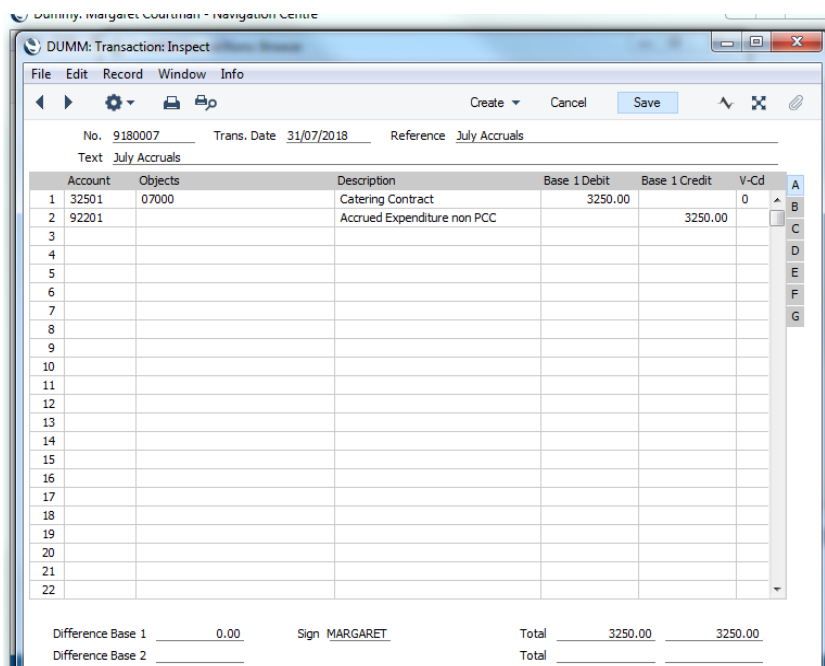
### 3 - Accruals/Prepayments

If you wish to accrue for goods or services at month end new codes have been set up in the system to distinguish between PCC and NON PCC to match the Manual Adjustment sheet in the old workbook:

<b>Accrued Exp</b>	<b>Non PCC</b>	<b>92201</b>	<b>PCC</b>	<b>92301</b>
<b>Pre-payments</b>	<b>Non PCC</b>	<b>91310</b>	<b>PCC</b>	<b>91311</b>
<b>Accrued Inc</b>	<b>Non PCC</b>	<b>91202</b>	<b>PCC</b>	<b>91302</b>
<b>Deferred Inc</b>	<b>Non PCC</b>	<b>92202</b>	<b>PCC</b>	<b>92302</b>

Before closing the period and running reports, post an accrual transaction.

**Switch Module>Nominal Ledger>Registers >Transactions>Create > New Transaction (first time) and then Duplicate (subsequent months)**



**Text** e.g.Catering Accrual - July

**Choose Account** (32501) Catering Contract- Choose Object (07000) CATER – **Debit** £3250 v-cd 0

**Choose Account** (92201) Accrued Expenditure Non PCC – **Credit** £3250

**Save**

The accrued amount is now recorded on the various reports including the Trial Balance as an actual.

After closing the period, in the next month, the transaction will need to be reversed.

Go to -

**Switch Module>Nominal Ledger>Registers >Transactions>**

Open the original Transaction > **Create >Duplicate.**

Change Trans Date to 1<sup>st</sup> date of new month – Change Text – add reversal at end of text >Operations > Swap Debit Credit.

Note - 32501 is now **Credit** and 92201 is now **Debit**

**Save.**

The accrual has now been reversed.

In the following months you can choose **Duplicate** instead of **New** and just change the Text to next month.

Any items which have been **paid in advance** can be treated in a similar way.

e.g. Property Insurance

Paid £12000 in April, for the whole year.

By the end of July the school has prepaid 8 months charge i.e. £8000

**Choose Account** (32301) Property Insurance- Choose Object (03000) SUPP – **Credit** £8000

**Choose Account** (91311) Prepayments PCC – **Debit** £8000

**Save**

The prepaid amount is now recorded on the various reports including the Trial Balance as an actual.

After closing the period, in the next month, the transaction will need to be reversed.

Go to -

**Switch Module>Nominal Ledger>Registers > Transactions >**

Open the original transaction > **Create > Duplicate.**

Change Trans Date to 1<sup>st</sup> date of new month – Change Text – add reversal at end of text >Operations> Swap Debit Credit.

**Save.**

The accrual has now been reversed.

**Accrued Income and Deferred Income are dealt with in the same way.**

**Remember to get Debits and Credits in correct order.**

**Accrued Expenditure Credit on code 92201/92301 and Debit on expense code**

**Prepayments Debit on code 91310/91311 and Credit on expense code**

**Accrued Income Debit on code 91202/91302 and Credit on Income code**

**Deferred Income (Receipt in advance), Credit on code 92202/92302 and Debit on Income code.**

## 4 - Trial Balance

The next check involves running the Trial Balance.

**Switch Module > Nominal Ledger > Reports > Trial Balance** (*Current financial year to end of current month*) e.g. **01/04/2018:31/07/2018**.

Ensure you run this with no criteria entered in the Accounts, Object, VAT Code or Language fields – that is because the Trial Balance run here should represent all accounts, all Tag/objects and all transactions on the entire system.

**TIP - We suggest running the Trial Balance with the tick against “Only With Balance” – this way, the Trial Balance will only show the accounts which have a balance.**

Check to ensure that the Trial Balance balances.

All Saints Church of England Primary School		Period 01/04/2018 : 31/07/2018		
Last Reg Date: 08/08/2018		All used accounts		
		Currency:		
91201	Debtors Control	0.00	2,680.40	2,680.40
91202	Accrued Income non PCC	793.87	-793.87	0.00
91206	VAT Standard Rate Input (20%)	177,328.82	19,724.32	197,053.14
91207	VAT Fuel Rate Input (5%)	2,271.56	102.22	2,373.78
91208	VA VAT Input (20%)	6,025.44	0.00	6,025.44
91210	VAT Re-imburement Current Year	-179,049.93	-17,437.44	-196,487.37
91310	Prepayments non PCC	6,762.92	-6,762.92	0.00
91311	Prepayments PCC	1,666.67	-1,666.67	0.00
91401	Current Account	229,070.11	208,555.94	437,626.05
91410	Procurement card	0.00	-319.15	-319.15
92101	Creditors Control Account	0.00	-26,089.36	-26,089.36
92105	VAT Standard Rate Output (20%)	-2,780.57	-11.88	-2,792.45
92201	Accrued Expenditure non PCC	-15,402.04	15,402.04	0.00
92202	Deferred Income non PCC	-1,955.93	1,955.93	0.00
93101	Committed Revenue Balances	-99,579.07	-97,131.81	-196,710.88
93112	DRF Capital Balances	-51,599.82	26,391.69	-25,208.13
93113	Project Capital Balances	-5,112.81	0.00	-5,112.81
93120	Result of the Current Financial Year	-70,740.12	70,740.12	0.00
94001	Individual Schools Budget	-1,553,006.49	0.00	-1,553,006.49
94002	Individual Schools Budget - adjusting co	1,553,006.49	0.00	1,553,006.49
99998	Capital Suspense	2,300.90	-2,300.90	0.00
Group		0.00	193,038.66	193,038.66
Total		0.00	0.00	0.00

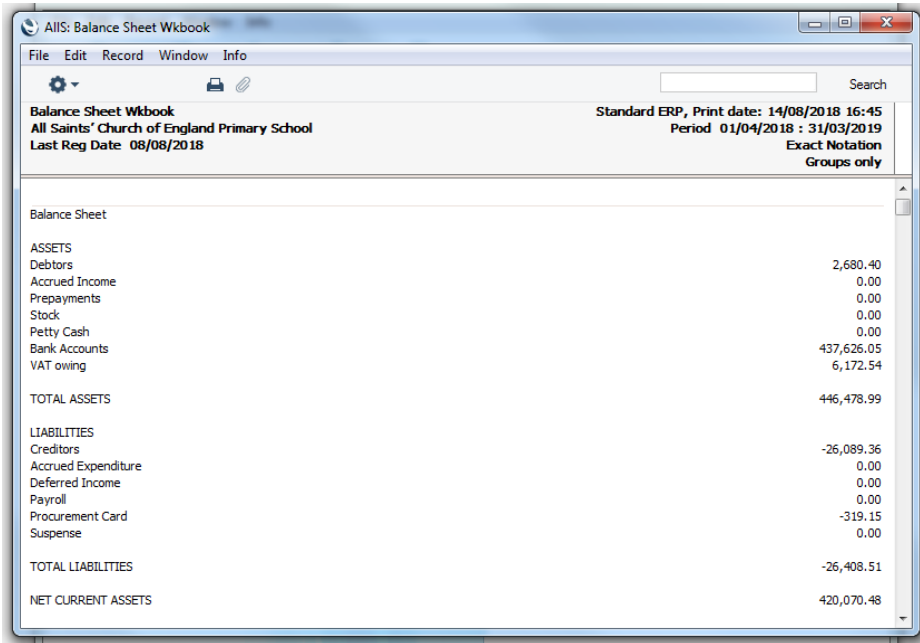
The totals at the bottom of the Trial Balance – see above, should be zeros. So all debits = credits for the 3 columns of “Forward Balance”, “Net Change” and “Balance”.

**If they do not balance to zero, please contact Schools Finance immediately.**

## 5 – Balance Sheet Workbook

The next few checks involve running and printing the Balance Sheet Workbook

**Switch Module > Nominal Ledger > Reports > Balance Sheet Wkbook (CurrentPeriod) e.g. 01/04/2018:30/04/2018 or 01/04/2018:31/05/2018 etc**



The screenshot shows a software window titled "AllS: Balance Sheet Wkbook". The menu bar includes File, Edit, Record, Window, and Info. The main area displays the following information:

Balance Sheet Workbook  
All Saints Church of England Primary School  
Last Reg Date: 08/08/2018

Standard ERP, Print date: 14/08/2018 16:45  
Period 01/04/2018 : 31/03/2019  
Exact Notation  
Groups only

Balance Sheet	
<b>ASSETS</b>	
Debtors	2,680.40
Accrued Income	0.00
Prepayments	0.00
Stock	0.00
Petty Cash	0.00
Bank Accounts	437,626.05
VAT owing	6,172.54
<b>TOTAL ASSETS</b>	<b>446,478.99</b>
<b>LIABILITIES</b>	
Creditors	-26,089.36
Accrued Expenditure	0.00
Deferred Income	0.00
Payroll	0.00
Procurement Card	-319.15
Suspense	0.00
<b>TOTAL LIABILITIES</b>	<b>-26,408.51</b>
<b>NET CURRENT ASSETS</b>	<b>420,070.48</b>

## 6 – Check suspense

Using the Balance Sheet Workbook, check that the Suspense Accounts (codes 99998 and 99999) have a nil balance.

**TIP - If there is a balance on 99998/9 – it usually relates to a Sales Invoice which has not been coded to the correct account.**

If there is a balance, drill down to the transactions and journal these out to the correct codes.

## 7 – Purchase Ledger (Creditors) Control Account (92101)

Using the Balance Sheet Workbook just printed, check the balance on the Creditors line matches the Purchase Ledger Aged Report.

**Switch Module > Purchase Ledger > Reports > Purchase Ledger - Detailed Aged**

**Date - should be the last day of the current month.**

All Open Invoices Overview					N/L Base Currency Sorted by Name All Contact Classifications	
				Due		281.68
131	VIVACITY CULTURE & LEISURE			01733 864778		
	<a href="#">2180376, (11076)</a>	20/07/2018	BA	20/07/2018	-25	36.00
				Balance		36.00
				Due		36.00
770	YORKSHIRE PURCHASING ORGANISATION			01924 834834		
	<a href="#">2180386, (611314028)</a>	27/07/2018	BA	27/07/2018	-18	20.34
	<a href="#">2180387, (CN611314029)</a>	27/07/2018	BA	27/07/2018	-18	-2.04
				Balance		18.30
				Due		18.30
				Total		26,089.36
				Due		26,089.36
				Not Overdue		

The total on the Creditors line of the Balance Sheet Workbook should match the “Total” figure on the bottom of the report.

If it does not, run trial balances and purchase ledger reports as at particular past month end dates to establish when it went out of balance and then drill down into the transactions on each report to establish what went wrong – **Contact Schools Finance for assistance.**

## 8 – Sales Ledger (Debtors) Control Account (91201)

Using the Balance Sheet Workbook check the balance on the Debtors line matches the Sales Ledger Aged Report.

**Switch Module > Sales Ledger > Reports > Sales Ledger – Detailed Aged**

**Date - should be the last day of the current month.**

The total on the Debtors line should match the “Total” figure on the bottom of the report.

If it does not, run trial balance and sales ledger aged reports as at particular past month end dates to establish when it went out of balance and then drill down into the transactions on each report to establish what went wrong – Contact Schools Finance for assistance.

## 9 – Other Control Accounts

All other control accounts such as Payroll, Accrued Expenditure and Accrued Income, Prepayments and Deferred Income should be checked to ensure that the balance on these accounts actually represents what is owing and what is owed. These will need to be checked with documents (e.g. spreadsheets) outside RM Accounts.

**At year end – submit EPM Payroll report to validate balances on Payroll Control account 92203.**

## 10 – Management Reports

Once you have performed all the system checks above, it is now time to run the management reports and check these.

Check that the **Balance Sheet WKbook** balances (i.e. Net Assets = Total Funds) and that **the Budget vs Commitment Report** are producing the expected results, i.e. The closing balances on the **Trial Balance**

(right hand side column) for all the Income and Expenditure codes 1xxxx,2xxxx,3xxxx and 4xxxx match the Actuals on the Budget Vs Committed. .

**If they are not producing the same results it is probably due to account linkages within the report. In Particular check that any reported excess/profit in the year is the same on the Balance sheet as it is on any Income and Expenditure Report – investigate discrepancies.**

## 10.1 – Capital Report

The Chart of Accounts contains codes for each Funding Stream and each CFR group. Correct codes should be used when recording Capital Income and Expenditure as these drive the Capital Report. To run the report:

**Switch Module > Nominal Ledger > Reports > Capital Report (Current Financial Year) e.g. 01/04/2018:31/07/2018 (end of current month).**

**Select ‘Groups Only’ for a summary report**

**For a more detailed report showing each account code select ‘With Balance’ instead of Groups only.**

## 10.2 – in year BCM Report

**To monitor the schools’ balance and avoid a possible claw-back this short report has been created. This report only produces the correct figures if Revised Budgets are kept up to date**

**Switch Module > Nominal Ledger > Reports > BCM**

**Select ‘Groups Only’**

## 10.3 – Profiles 2 Report

Switch Module>Nominal Ledger>Reports>Profiles 2

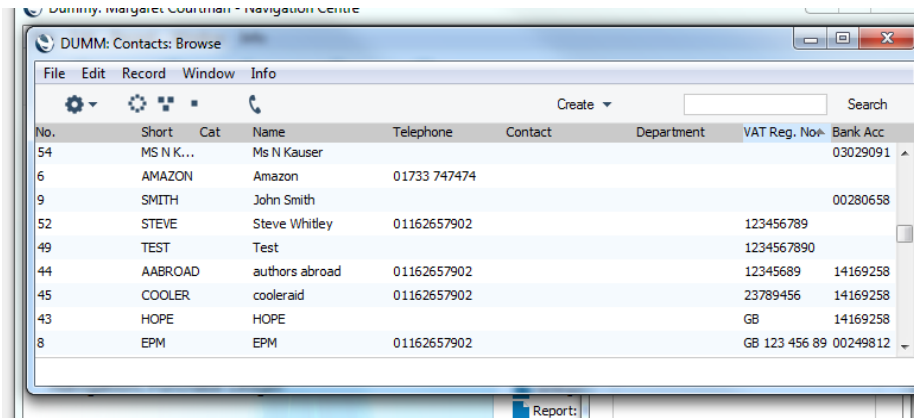
	Yrs Budget	Profiled budget	YTD Actuals	Comm	Total spend	Variance to date	% Spent
<b>REVENUE INCOME</b>							
I01 - Funds Delegated by the LA							
10101 Delegated Revenue Funds	-942,880.00	-431,749.98	-451,956.00	0.00	-451,956.00	20,206.02	47.93
Total I01 - Funds Delegated by the LA	942,880.00	431,749.98	451,956.00	0.00	451,956.00	-20,206.02	47.93
I02 - Funding for 6th Form							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I03 - SEN Funding							
10301 SEN Top-up Funding From Other LA's	-79,380.00	-39,690.00	-88,188.00	0.00	-88,188.00	48,498.00	111.10
Total I03 - SEN Funding	79,380.00	39,690.00	88,188.00	0.00	88,188.00	-48,498.00	111.10

Can be run to the end of each month to review progress against each Revised Budget Allocation as per the profile currently in the system.

## 11 – Housekeeping

It is recommended that you check all suppliers VAT numbers are on the system.

Switch Module>Purchase Ledger>Registers>Contacts



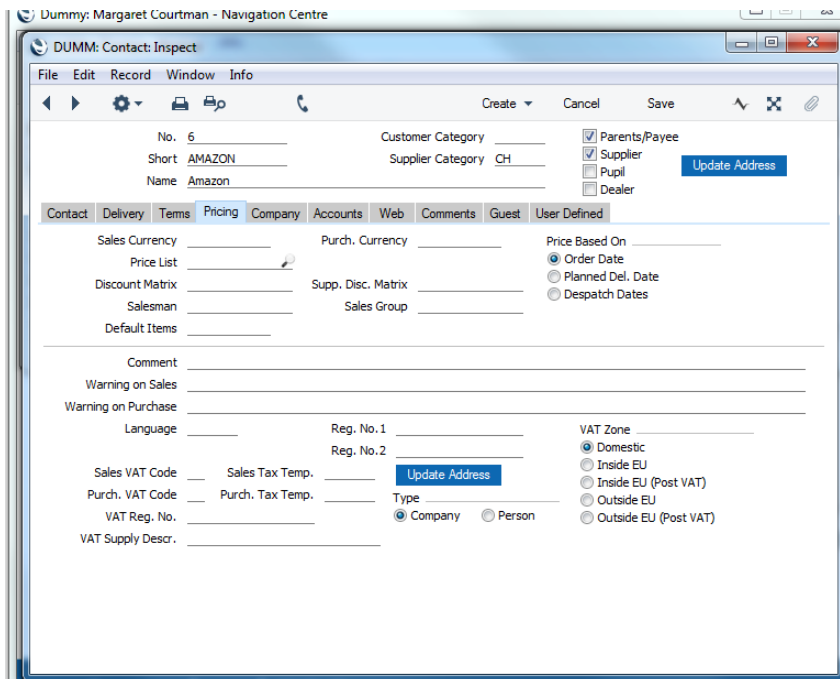
No.	Short	Cat	Name	Telephone	Contact	Department	VAT Reg. No.	Bank Acc
54	MS N K...		Ms N Kauser					03029091
6	AMAZON		Amazon	01733 747474				
9	SMITH		John Smith					00280658
52	STEVE		Steve Whiteley	01162657902			123456789	
49	TEST		Test				1234567890	
44	AABROAD		authors abroad	01162657902			12345689	14169258
45	COOLER		cooleraid	01162657902			23789456	14169258
43	HOPE		HOPE				GB	14169258
8	EPM		EPM	01162657902			GB 123 456 89	00249812

The VAT Reg No is clearly visible by the Contacts name – sort by column to find missing data.

**TIP - Can be sorted by double clicking on the column header – VAT Reg. No.**

Highlight and double click on the Contact with VAT number missing.

On Contact: Inspect screen – move to Pricing tab and insert VAT Reg. no if applicable – otherwise type N/A.



DUMM: Contact: Inspect

No. 6 Customer Category \_\_\_\_\_ Supplier Category CH

Short AMAZON Name Amazon

Parents/Payee  Supplier  Pupil  Dealer

Update Address

Price Based On  Order Date  Planned Del. Date  Despatch Dates

Reg. No.1 \_\_\_\_\_ Reg. No.2 \_\_\_\_\_ VAT Zone  Domestic  Inside EU  Inside EU (Post VAT)  Outside EU  Outside EU (Post VAT)

Update Address

Type  Company  Person

VAT Supply Descr. \_\_\_\_\_

Save

Check all Payments have been Ordered and OKed.

Switch Module > Purchase Ledger > Registers > Payments

Browse list and ensure all columns are ticked for Ord and OK. **This process cannot be performed once the month is Locked**

## 12 – Backup

Your RM Server based system is backed up on the Server at 23.00hrs daily.

## 13 – Close Period - **Do not perform at Year End**

Once you have done all the checks and obtained all the reports from the system, it is time to perform the month end.

This is not a big task in RM Accounts– all we are actually doing is locking the previous period so that postings cannot be made back into any previous months.

**Switch Module > System > Settings > Locking**

Note - this process cannot be reversed in school. After entering a date in the following fields, you will no longer be able to post transactions with this date or prior to this date.

Enter the date (Last date of current month) on **Lock** and **Warn** tabs

**Save.**



## Period End Checklist for period

Report	Date Checked
Bank/Credit Card/Petty Cash Reconciled	
VAT Report – checked and balanced to Balance Sheet Wkbk and VAT Listing <b>(Current Month only e.g. M1, M2 M3 from drop down list)</b>	
VAT Listing – checked and balanced to Balance Sheet Wkbk and VAT Report <b>(Current Month only e.g. M1, M2 M3 from drop down list)</b>	
Suspense Accounts – (Account 99998 and 99999 on Trial Balance) Nil?	
Creditors Control - (Account 92101 on Trial Balance) Age Creditors Report (Run report to last day of month)	
Debtors Control - (Account 91201 on Trial Balance) Age Debtors Report (Run report to last day of month)	
Payroll Control – (Account 92203 on Trial Balance) Nil?	
Accruals – Expenditure/Income/Prepayments/Deferred Income (Accounts 91202,91302,91310,91311,92201.92202,92301,92302 on Trial Balance)	
<b>Management Reports-RM Accounts/BPS</b>	

RM Accounts Trial Balance – All codes <b>(01/04/18 to end current month)</b> . Check bottom line is all zeros	
RM Bank Reconciliation – balanced to Balance Sheet Workbook <b>(01/04/12 to end current month)</b>	
<b>BPS – Budget Monitoring – Budget Profile report or RM Accounts Profiles Report (01/04/18 to end of current month)</b>	
<b>BPS – Payroll reconciliation – (current month)</b>	
RM Accounts Capital Report – checked income & expenditure coded to the correct Funding Stream <b>(01/04/18 to end current month)</b>	
RM Accounts Balance Sheet Wkbook – checked matches to above reports <b>(01/04/18 to end current month)</b>	
RM Accounts BCM Report (Balance Control Mechanism) <b>(01/04/18 to 31/03/19)</b>	
RM Accounts Period Locked	

Signed..... Headteacher

Signed.....SBM/Bursar

Date..... School .....