

Section 2

WHOLE OF GOVERNMENT ACCOUNTS 2008-09

TIMETABLE FOR THE SUBCONSOLIDATION OF ACCOUNTS OF CENTRAL GOVERNMENT DEPARTMENTS AND BODIES

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Timetable Central Government Sub-consolidation 2008-09

WHOLE OF GOVERNMENT ACCOUNTS 2008-09

TIMETABLE FOR THE SUBCONSOLIDATION OF ACCOUNTS OF CENTRAL GOVERNMENT DEPARTMENTS AND BODIES

Application

1. Principal Consolidation Officers, Consolidation Officers and Consolidation Managers of all Central Government departments, NDPB's or similar bodies and funds.

Summary

2. The Annex to this section sets out the target dates for various stages of the subconsolidation of the accounts of Central Government departments and bodies. Generally, the target dates are similar to last year to ensure that the submission of data coincides with the pre-recess target date for laying resource accounts. The timetable does not apply to the Devolved Administrations¹ and their sponsored bodies as separate arrangements have been made which incorporate the target dates within performance agreements.

3. Specific arrangements have been made for the subconsolidation of local authorities, NHS trusts and foundation trusts, and PCs. As a consequence the timetables for these bodies are included in the performance agreements between HM Treasury and the subconsolidators².

Audit completion

4. Auditors submit their audit reports to the NAO's Central WGA Team on completion of their audits. To help speed up the consolidation process bodies should complete form CG05 – 'Notification of Audit Completion' (see Appendix 2). NDPBs should return the completed form to their sponsoring departments. Departments (including sub-consolidating departments), stand alone bodies and funds should return the completed form to the Treasury WGA team at wga.team@hm-treasury.gov.uk. Details of any agreed audit adjustments that bodies are not able to upload into the ATM module of the COINS system

¹ Departments and bodies within The Welsh Assembly Government, Scottish Government and Northern Ireland Executive Groups

² The Department for Communities and Local Government, the Scottish Government, The Welsh Assembly Government, The Department of Finance and Personnel (Northern Ireland), and the Department of Health

because, for example, they do not have access to the ATM module should be attached to the form.

5. Action Required

- **Principal Consolidation Officers, Consolidation Officers and Consolidation Managers to note the timetable for 2008-09 and ensure appropriate action is taken to meet deadlines;**
- **Consolidation Managers should draw the contents of this note to the attention of all staff who will be involved in the preparation and submission of data for the Whole of Government Account;**
- **Consolidation Managers of sub-consolidating departments to note that the target date for the submission of their departmental data is the 31 July which is the same as all bodies such as stand alone departments and NDPBs and not the 11 September which is the deadline for the sub-consolidation of the data provided by bodies within the departmental group; and**
- **The target date for the audit of the departmental WGA submissions of sub-consolidating departments is 28 August. The audit of sub-consolidations (ie the elimination of intra-group transactions and the loading of journal adjustments) is targeted for the period 12 September to 2 October.**

30 April 2009

TIMETABLE CENTRAL GOVERNMENT SUBCONSOLIDATION 2008-09

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
19 May 09	<p>Contact details</p> <ul style="list-style-type: none"> - E-mail Treasury WGA team wga.team@hm-treasury.gov.uk details of contact person (name, e-mail address and telephone number) responsible for agreeing transaction streams and balances. The Treasury WGA team will compile an updated list of contacts which will be circulated to all contacts and consolidation managers. 	<p>Contact details</p> <ul style="list-style-type: none"> - E-mail Treasury WGA team wga.team@hm-treasury.gov.uk details of contact person (name, e-mail address and telephone number) responsible for agreeing transaction streams and balances. The Treasury WGA team will compile an updated list of contacts which will be circulated to all contacts and consolidation managers. 	<p>Contact details</p> <ul style="list-style-type: none"> - E-mail Treasury WGA team wga.team@hm-treasury.gov.uk details of contact person (name, e-mail address and telephone number) responsible for agreeing transaction streams and balances. The Treasury WGA team will compile an updated list of contacts which will be circulated to all contacts and consolidation managers. 	
5 June 09	<p>Agreement of Transaction Streams and Balances</p> <ul style="list-style-type: none"> - Service providers should initiate the process for agreeing transaction streams and balances as soon as practicable after the year end and 	<p>Agreement of Transaction Streams and Balances</p> <ul style="list-style-type: none"> - Service providers should initiate the process for agreeing transaction streams and balances as soon as practicable after the year end and 	<p>Agreement of Transaction Streams and Balances</p> <ul style="list-style-type: none"> - Service providers should initiate the process for agreeing transaction streams and balances as soon as practicable after the year end and 	

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
	<p>complete the task by 5 June 09 (see “Agreement of Transaction Streams and Balances by Central Government Departments and Bodies” for details).</p> <ul style="list-style-type: none"> - If a purchasing entity does not receive a confirmation statement from the service provider by 19 May 09 the purchasing entity should initiate the process for agreeing transaction streams and balances soon after with the aim of completing the process by 5 June 09 (see “Agreement of Transaction Streams and Balances by Central Government Departments and Bodies” for details). 	<p>complete the task by 5 June 09 (see “Agreement of Transaction Streams and Balances by Central Government Departments and Bodies” for details).</p> <ul style="list-style-type: none"> - If a purchasing entity does not receive a confirmation statement from the service provider by 19 May 09 the purchasing entity should initiate the process for agreeing transaction streams and balances soon after with the aim of completing the process by 5 June 09 (see “Agreement of Transaction Streams and Balances by Central Government Departments and Bodies” for details). 	<p>complete the task by 5 June 09 (see “Agreement of Transaction streams and Balances by Central Government Departments and Bodies” for details).</p> <ul style="list-style-type: none"> - If a purchasing entity does not receive a confirmation statement from the service provider by 19 May 09 the purchasing entity should initiate the process for agreeing transaction streams and balances soon after with the aim of completing the process by 5 June 09 (see “Agreement of Transaction Streams and Balances by Central Government Departments and Bodies” for details). 	

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
12 June 09	<p>Notification of completion of agreement of transaction streams and balances</p> <p>Certify to the Treasury WGA team that the agreement of transaction streams and balances has been completed (see “Appendix 2 Agreement of Balances Forms” for proforma to be used)</p>	<p>Notification of completion of agreement of transaction streams and balances</p> <p>Certify to the sponsoring department that the agreement of transaction streams and balances has been completed (see “Appendix 2 Agreement of Balances Forms” for proforma to be used)</p>		
19 June 09				<p>Notification of completion of agreement of transaction streams and balances</p> <p>Certify to the Treasury WGA team that the agreement of transaction streams and balances has been completed by all designated bodies within the departmental group including the sub-consolidating department (see “Appendix 2 Agreement of Balances Forms” for proforma to be used)</p>

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
31 July 09	<p>Data submission</p> <p>All bodies to complete the New C Pack and generate the Resource Account and CPID upload files. See detailed guidance on the completion of the New C Packs and Annex B of that guidance for details of outputs.</p> <ul style="list-style-type: none"> - <u>Bodies with access to COINS</u> use the “COINS Input Module” (CIM) to submit data into COINS by 31 July 09. - <u>Bodies without access to COINS</u> send an electronic version to the New C Pack and upload files to the Treasury WGA team at wga.team@hm-treasury.gov.uk by 31 July 09 	<p>Data submission</p> <p>All NDPBs complete the New C Pack and generate the Resource Account and CPID upload files. See detailed guidance on the completion of the New C Packs and Annex B of that guidance for details of outputs.</p> <p>Send the New C Pack and the upload files to sponsoring department.</p>	<p>Data submission</p> <p>All departments complete the New C Pack and generate the Resource Account and CPID upload files. See detailed guidance on the completion of the New C Packs and Annex B of that guidance for details of outputs.</p> <p>Use the “COINS Input Module” (CIM) to submit data into COINS by 31 July 09.</p> <p>Departments experiencing difficulties accessing COINS should discuss at the earliest possible opportunity alternative arrangements with the Treasury’s WGA Team to ensure 31 July 09 deadline is met.</p>	

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
7 August 09				<p>Loading NDPB data submissions into COINS</p> <p>Use the “COINS Data Load Module” (DLM) to submit data received from NDPBs into COINS by 7 August 09.</p> <p><i>Prior to submission assess whether data provided by NDPBs is within expectations and that warnings have been explained satisfactorily</i></p>
28 August 09	<p>Audit completion</p> <p>Send to HMT WGA Team by 28 August 09:</p> <ul style="list-style-type: none"> - Confirmation that the audit has been completed (Form CG05). - Amended NC-Pack workbook - Hard copy of the amended NC-Pack balance sheet and attached certificate signed by the <u>Consolidation Officer</u> 	<p>Audit completion</p> <p>Send to sponsoring department by 28 August 09:</p> <ul style="list-style-type: none"> - Confirmation that the audit has been completed (Form CG05). - Amended NC-Pack workbook - Hard copy of the amended NC-Pack balance sheet and attached certificate signed by the <u>Consolidation Officer</u> 	<p>Audit completion</p> <p>Send to HMT WGA team by 28 August 09 confirmation that the audit has been completed (Form CG05).</p> <p>The following action should be taken by sub-consolidating departments to adjust the departmental submission. Documents generated should be kept to provide a clear audit trail:</p>	

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
	<ul style="list-style-type: none"> - Resource accounts and CPID journals generated by the NC-Pack. - Completed management review checklist signed by the Consolidation Officer 	<ul style="list-style-type: none"> - Resource accounts and CPID journals generated by the NC-Pack. - Completed management review checklist signed by the Consolidation Officer 	<ul style="list-style-type: none"> - Amend NC-Pack and generate the Resource accounts and CPID journals. - Upload the journals data into COINS. - Produce a hard copy of the amended NC-Pack balance sheet and attached certificate signed by the <u>Consolidation Officer</u> - Completed departmental management review checklist signed by the Consolidation Officer 	
11 September 09				<p>Departmental subconsolidation</p> <p>Complete subconsolidation of group data by 11 September 09 and produce the COINS Accounts Report balance sheet and operating cost statement, the CPID report and complete the sub-consolidation part of the</p>

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
				<p>management review checklist.</p> <p><i>Ensure eliminations (ELM module) have been posted before the subconsolidation pack is produced.</i></p>
26 September 09				<p>Processing audit adjustments</p> <p>Use the COINS Adjustment Tracking Module (ATM) to post:</p> <ul style="list-style-type: none"> • audit adjustments received from NDPBs; • agreed audit adjustments arising from the audit of the subconsolidated account <p>Produce a revised COINS Accounts Report balance sheet and operating cost statement, the CPID report and update the management checklist</p> <p><i>Ensure eliminations (ELM module) have been posted before the revised subconsolidation pack is produced.</i></p>

Deadline	Stand alone departments and pension schemes	NDPBs	Subconsolidating departments (departmental WGA submissions)	Subconsolidating departments (subconsolidation process)
2 October 09				<p>Audit completion</p> <ul style="list-style-type: none"> - Subconsolidation audit completed. Send to the Treasury WGA team at wga.team@hm-treasury.gov.uk confirmation that the audit of the sub-consolidated account has been completed and details of any agreed but unprocessed audit adjustments by 2 October 09 (Form CG05) - Send to the Treasury WGA team wga.team@hm-treasury.gov.uk a hard copy of the revised COINS Accounts Report balance sheet and operating cost statement and the completed management checklist by 2 October 09. The Consolidation Officer must sign all documents.