

## 2025/26 FINANCIAL YEAR END PROCEDURES

### Background

Our regulator, the **Office for Students**, requires all universities to submit their audited financial statements and accompanying commentaries each December. This year's timetable has been designed to ensure we meet that obligation.

The year-end closedown period will remain broadly the same as in previous years. Faculties and services will have a similar amount of time to review their financial data and process any late prior-year adjustments.

However, the period that follows—during which Financial Accounting prepares the University's financial statements—remains extremely tight. As a result, **deadline dates cannot be moved**. Our external audit begins in early September, and the auditors must receive the University's complete set of accounts by that date.

All detailed guidance, including process notes, forms, templates, and supporting documentation, is available on the [Year End SharePoint site](#).

Please ensure that all key deadlines are communicated promptly to colleagues involved in financial processes, so they have sufficient time to complete their preparatory work.

Throughout July, financial documentation should be processed without delay. Teams should also **plan ahead** to manage the impact of July–August annual leave on their ability to meet the required deadlines.

### The financial year end falls on Friday 31 July 2026

To run the year end process, T1 will be temporarily unavailable for posting from 5pm on Friday 31 July, until morning on Tuesday 4 August. We will send a notification to all users as soon as T1 is re-opened.

During the T1 closedown period, no read-only access will be available. This is intended to streamline the roll-forward process, so that T1 can be re-opened as soon as possible.

When **T1 reopens on Tuesday 4 August**, all transactions will automatically default to **Period 1 (P1) of 2026/27**. If you need to post entries to **Period 13 (P13) of 2025/26**, please ensure you use the appropriate '**Prior Year**' document types.

For the 2025/26 year end, **faculties and services are responsible for posting their own accruals**, following the same process as in previous years. A list of suggested PO-based accruals will be available on the **FP&R MA dashboard report** once T1 reopens on 4 August.

All Faculties and Services will have until **5pm on Thursday 13 August** to complete their review and post their entries to T1.

**Auto-accruals** are generated based on data recorded in T1 up to **Friday 31 July**, provided they meet certain criteria—for example, purchase orders that have corresponding goods receipts.

All **expense claims approved before 5pm on 31 July** will be posted automatically. The Systems Team will complete a final check at year-end to ensure all approved claims have been successfully posted. Unapproved claims will need to be manually accrued for.

All journals entered into T1 must include **full supporting documentation**. Wherever possible, this should include:

- Third-party (external) documents
- Any calculation workings
- Clear explanations demonstrating:
  - why the transaction is required
  - that it is recorded in the correct accounting period
  - that the posted values are accurate

Auditors will be given **read-only access** to T1. Providing complete supporting documents and clear journal narratives will significantly reduce the need for additional audit queries.

For all **prepayment schedules**, it is essential to include key details of the original cash receipt on which the prepayment is based—such as **receipt date, total amount, and payee**. Auditors will need to match each prepayment to the corresponding bank statement entry, so please ensure the **date of receipt** is included either in the journal narrative or in the supporting workings.

Further instructions on how to process year-end adjustments including accruals and prepayments is available on the Year End web pages and SharePoint site in the folder [Journals templates](#).

All FP&R colleagues should ensure they have access to the **Year End SharePoint** site and the [Year End 2025–26 Teams channel](#). All year-end communications will be issued through the dedicated Teams channel, so please check your access in advance to avoid any delays. Some university-wide yearend related communications will be issued via email.

Balance sheet reconciliations as of 31 July must be sent to financial accounting by Monday 17 August. Any adjustments to balance sheet codes must be posted no later than end of day (5pm) on Friday 14 August. There must be no unidentified or incorrect balances remaining after this date. Please check all your **suspense** and **net-to-zero** nominal codes are clear of the balances.

Guidance notes and example reconciliations are included on the [Yearend SharePoint site](#). Please note that these will be used as audit evidence.

If you have any queries or need further clarification, please do not hesitate to get in touch with:

[Tanya Hitchen](#)

[Olya Noon](#)

[Charles Knap](#)

[Dominic Corbett](#)

## POINTS TO NOTE

- **Foreign currency payments and non-staff expense claims** received by Accounts Payable **by Monday 27 July** will be processed in July as normal.  
Any payments or claims **relating to July** that are received **after 27 July** must be accrued if the amounts are material.  
This is especially important for **research projects completing on 31 July**.
- The **2025/26 external purchase ledger** will close at **5pm on Friday 31 July**.  
Invoices received **after this deadline** will be recorded and processed in **2026/27**.  
When T1 reopens, a **rule-based auto-accruals list** will be available on the **FR&R dashboard**. If a PO has been raised and receipted, this transaction will show up in the auto-accrual list.  
Faculties and Services must **review the list**, apply any necessary **manual overrides**, and **post their accruals to T1 by 5pm on Thursday 13 August**.
- Any claims **submitted and approved in the Paid Time system by the end of Friday 31 July** with valid codes will automatically be included in the staffing accrual. Claims **approved after 31 July** up to **7<sup>th</sup> August** relating to **2025/26** with valid codes will automatically be included in the staffing accrual. Approved **2025/26** claims without valid codes or those at 'In Approval' status will be shared with Faculties and PS teams by the Assistant Accountant (Payroll) for review as per the detailed timeline. Claims relating to **2026/27** that are **approved before 31 July** will **not be included**.



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- **Direct recharges** for July from the **Planon system** will be processed during the **first week of August**. Internal jobs still in progress will be recharged based on costs recorded up to **31 July**. At the beginning of July 2026, Planon **work-in-progress (WIP)** figures will be issued to Faculties and Services for review. Any queries must be raised with the **Campus Services Helpdesk by Friday 17 July** to ensure they are resolved before year-end. Where necessary, journals will be posted by the **PS Connect finance team**.
- **Any journals not posted by Thursday 13 August** must be submitted to Financial Accounting for assessment against the University's **materiality thresholds**.

Further information will be available via the [PS Connect portal](#).

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**EXTERNAL PURCHASING**

PURCHASE ORDERS, GOODS RECEIPTS AND INVOICES	<b>CONTACT</b> FinanceHelpdesk@exeter.ac.uk Tracey Isaacs T.Isaacs@exeter.ac.uk		
PO raised on or before 31 July	Good received/PO receipted on or before 31 July	Invoice received and matched on or before 31 July	Actions
Yes	Yes	Yes	Do nothing. These will automatically be included in 2025/26.
Yes	Yes	No	These will be included in PO auto accruals list available on FP&R dashboard
Yes	No	No	Not included in auto accruals list. Process a manual accrual on a reversing prior year journal. Post in P13 for reversal in P1.
No	No	No	Not included in auto accruals list. Process a manual accrual on a reversing prior year journal. Post in P13 for reversal in P1.
If goods/services received on or after 1 August, process invoices as normal in P1 of 2026/27.			



PAYMENT REQUESTS (INCLUDING FOREIGN PAYMENT REQUESTS)	CONTACT FinanceHelpdesk@exeter.ac.uk Tracey Isaacs T.Isaacs@exeter.ac.uk	
<p>Payment Request forms in T1- any</p> <p>Payment request forms in T1 where funds need to leave our bank account in 25/26.</p>	<p>For costs to be recorded in 2025/26:</p> <ul style="list-style-type: none"> <li>• Submit forms to Accounts Payable by 24 July 2026</li> <li>• Ensure full financial approval in T1 by end of day 31 July 2026</li> </ul> <p>For costs to be recorded in 2025/26 and payment made 25/26:</p> <ul style="list-style-type: none"> <li>• Submit by 24 July 2026</li> <li>• Financial Approval by 5pm 28th July 2026</li> </ul> <p>Forms that are not posted or still awaiting financial approval (awaiting AP review, VAT review and IR35) by 31 July 2026, will need to be accrued for manually. This applies to all payment forms, including:</p> <ul style="list-style-type: none"> <li>• Participant Payments</li> <li>• Staff/Student Payment Forms</li> <li>• UK and International Bank Payment Forms</li> </ul> <p>All other forms will be identified as commitments unless included in the 29 July payment run, in which case they will be fully posted.</p>	<p>Earliest deadline: Friday 24 July</p>
<p>Manual forms - Balance sheet postings only. These must be approved by the financial approver.</p>	<p>Accurate payment request forms for balance sheet codes with financial approval</p> <ul style="list-style-type: none"> <li>• RECEIVED in Accounts Payable by 24 July 2026 will be processed by AP team in July and therefore included in 2025/26.</li> <li>• Any payment forms that are not correct or lacking financial approval received after this date must have manual accruals posted by management accountants for respective areas</li> </ul>	<p>Deadline: Friday 24 July</p>
<p>Last day for new supplier setup to be requested.</p>		<p>Deadline: Friday 24 July</p>
<p>Final 2025/26 payment run raised on Wednesday 29 July for payments leaving account on Friday 31 July</p>	<p>Due dates to be included:</p> <ul style="list-style-type: none"> <li>• Payments to beneficiaries with UK bank details including suppliers, payment request forms, employee expenses, student expenses and</li> </ul>	<p>Deadline: Monday 27 July</p>



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	<p>student funding payments will include due dates up to and including the 31st July 2026;</p> <ul style="list-style-type: none"> <li>• Payments to beneficiaries with international bank details including suppliers, payment request forms, employee expenses, student expenses and student funding payments will include due dates up to and including the 31st July 2026.</li> </ul>	
<p>Faster payment request forms must be received by AP before 12pm on Thursday 30 July. This must not include any large value payments. Larger payments must be included in the payment runs on the Wednesday 29 July</p> <p>Please note that faster payments cannot be made to beneficiaries who has international bank details.</p>	<p>By 12pm (No large payments to be requested, these should be included in the payment runs on the 29/07/2026)</p>	<p>Deadline: 12pm Thursday 30 July</p>
<p>Payment run raised Wednesday 5 August for payment date Friday 7 August (2026/27).</p>	<p>Due dates to be included:</p> <ul style="list-style-type: none"> <li>• Payments to beneficiaries with UK bank details including suppliers, payment request forms, employee expenses, student expenses and student funding payments will include due dates up to and including the 9 August 2026.</li> <li>• Payments to beneficiaries with international bank details including suppliers, payment request forms, employee expenses, student expenses and student funding payments will include due dates up to and including the 16 August 2026.</li> </ul>	<p>Please note that this will only affect the cash / creditors balance. Creditor invoices that are posted before the Friday 31 July will be included in 2025-26</p>
<p>If Friday 24 July payment request deadline is missed for goods/services received prior to Friday 31 July</p>	<p>Post a prior year reversing journal to P13 before Thursday 13 August. For exchange rates see <a href="http://www.xe.com/ucc/">http://www.xe.com/ucc/</a> This is particularly important for research and other externally funded projects that complete on or before Friday 31 July.</p>	<p>Deadline for posting: 5pm Thursday 13 August</p>
<p>For goods/services received on or after 1 August</p>	<p>Process international payment request forms in a usual way in Period 1 and clearly mark as 2026/27</p>	

<p><b>CREDITORS</b></p>	<p style="text-align: right;"><b>CONTACT</b> Olya Noon <a href="mailto:o.noon@exeter.ac.uk">o.noon@exeter.ac.uk</a></p>
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There are a few useful reports can be found on FP&R Dashboard:

**Month End Accruals** shows receipted but not invoiced PO's

**Month End Commitments** – shows all PO's that haven't been receipted, all receipted POs listed in the Month End Accruals and recurring Student Bursary payments set up for the year

**Open Purchase Orders** – POs not completed

Same rules apply as in section **PURCHASE ORDERS, GOODS RECEIPTS AND INVOICES.**

Notes:

The key date is the date goods and services are **received**, not the date of the invoice, nor the date the invoice is received; you cannot choose in which year's budget to apply costs, you must account for the costs in the year they occurred.

Where a part delivery has been made, do not process the invoice for part- payment. Include the part amount due as an accrual on a manual reversing journal and process the entire invoice in 2026/27.

**SALES (including debtors and creditors)**

<b>SALES INVOICES (external)</b>	<b>CONTACT Matt Slater m.r.slater@exeter.ac.uk</b>	
Supplies of goods/services made up to and including Friday 31 July	Issue sales invoice as soon as possible after the date of supply. The invoice date should be the date of raising the invoice.	Deadline for posting: 5pm Friday 31 July
	OR (if invoices are typically issued on your behalf by Accounts Receivable) submit request to Accounts Receivable, clearly marked 2025/26	Deadline for receiving by AR: 5pm Tuesday 28 July
Supplies of goods/services already invoiced in 2025/26 for which a credit note is required	Submit request to Accounts Receivable clearly marked 2025/26	Deadline for receiving by AR: 5pm Tuesday 28 July
Goods/services supplied after Friday 31 July	Issue sales invoice as normal in 2026/27 dated August	

<b>DEBTORS (people who owe the University money)</b>	<b>CONTACT Olya Noon o.noon@exeter.ac.uk</b>	
Goods/services supplied by University prior to 1 August for which the invoice has not been issued by end of July	Post a prior year reversing journal into period 13. (£500 is the suggested materiality level)	Deadline: posted by 5pm Thursday 13 August
Goods/services to be supplied by University after 1 August for which the invoice has been issued by end of July	Faculties/services to post deferred income for these and send a list of such invoices to Financial Accounting team, as part of balance sheet reconciliations	Deadline: posted by 5pm Thursday 13 August



## CASH AND BANK ACCOUNTS

<b>ACCOUNTING FOR CASH, Finance Operations team reconciliations</b>	<b>CONTACT</b> <a href="mailto:FinanceHelpdesk@exeter.ac.uk">FinanceHelpdesk@exeter.ac.uk</a> <b>Tracey Isaacs</b> <a href="mailto:T.Isaacs@exeter.ac.uk">T.Isaacs@exeter.ac.uk</a>	
Banking operations to post final bank transactions for July		Deadline: 12 noon Saturday 1 August
AP / AR reports for reconciliations can be run following confirmation from Finance Systems Team that T1 is closed for yearend rollover.		Deadline: 10am Tuesday 4 August

## STAFF AND STUDENT EXPENSES

<b>STAFF AND STUDENT EXPENSE CLAIMS and STAFF PURCHASE CARDS</b>	<b>CONTACT</b> <a href="mailto:FinanceHelpdesk@exeter.ac.uk">FinanceHelpdesk@exeter.ac.uk</a> <b>Tracey Isaacs</b> <a href="mailto:T.Isaacs@exeter.ac.uk">T.Isaacs@exeter.ac.uk</a>	
	<b>Approved on T1 on or before 31<sup>st</sup> July</b>	<b>Approved on T1 after 31<sup>st</sup> July</b>
<b>Expense relates to 2025/26</b>	Do nothing. These will be auto posted if approved.	Post an accrual in P13 on reversing journal. Submit expense claims on the expenses system in the usual way.
<b>Expense relates to 2026/27</b>	Scrutinise your expenditure, check for narrative for activity dates in 2026/27. Extract these as prepayments and post prior year reversing journal to P13.	Submit expense claims on the expenses system in the usual way. These will be posted in 2026/27 when approved.
There is 386 Unreconciled PCARD report on FP&R dashboard where all unreconciled purchase card transactions are listed.		



**NON-STAFF EXPENSE CLAIMS**

<b>PAYMENT FORMS:</b> <ul style="list-style-type: none"> <li>• <i>Participant Payments</i></li> <li>• <i>Staff/Student Payment Forms</i></li> <li>• <i>UK and International Bank Payment Forms</i></li> </ul>	<b>CONTACT</b> <b>FinanceHelpdesk@exeter.ac.uk</b> <b>Tracey Isaacs</b> <b>T.Isaacs@exeter.ac.uk</b>	
<b>Costs relate to 2025/26</b>	<b>Received by Accounts Payable on or before Friday 24 July</b>	<b>Action</b>
Yes	Yes	Do nothing. If these claims are financially approved, they will be posted on T1.
Yes	No	<p>Forms which are not posted or still awaiting financial approval (awaiting AP review, VAT review and IR35) by 31<sup>st</sup> July 2026 will need to be accrued for manually. Payment forms received after 24<sup>th</sup> July will not be reviewed by the Accounts Payable team.</p> <p>Report as accrued costs by posting a prior year reversing journal to P13 by Thursday 13 August and submit payment forms to Accounts Payable in normal way.</p> <p>This is particularly important for research and other externally funded projects that complete on or before Friday 31 July.</p>
No, cost relate to 2026/27	Yes	<p>Where a claim for expenditure related to 2026/27 was approved by financial approvers in T1 on or before Friday 24 July, such costs will be posted on T1 before year end.</p> <p>Faculties and Services should then report these as prepayments by posting a prior year reversing journal in P13 by Thursday 13 August.</p>
<p><b>Payment forms for costs incurred after Friday 31 July</b>          Submit expense claims to Accounts Payable in normal way.</p>		

## PAYROLL CLAIMS AND JOURNALS

PAYROLL CLAIMS & Journals	<b>CONTACT</b> <b>Melanie Philpott</b> <b>m.e.philpott@exeter.ac.uk</b>	
Research Finance Teams – payroll journals	Submit all payroll journals to Assistant Accountant (Payroll)	Friday 31 July 5pm
	Submit all 2025/26 payroll journals to Mark Brown and Bernie Samuel for materiality review. Mark will submit them to the Assistant Accountant (Payroll) for posting where appropriate	Monday 3 August - Friday 7 August
	Deadline for posting of payroll journals submitted via Mark or Bernie in T1 by Assistant Accountant (Payroll)	Tuesday 11 August
	2026/27 payroll journals –please hold them until Wednesday 19 August when normal service will resume.	Tuesday 18 August
Payroll suspense account clearance and review of BC0000 on 2PYACT	Payroll suspense account clearing (and BC0000) will begin when payroll is posted into T1 (expected 29th or Thursday 30 July). Speed of this being completed depends on several factors including number of employees affected and turnaround of queries by colleagues.	By Friday 31 July 5pm where possible. ASAP thereafter.
Temporary pay nominal codes	Review nominal codes 21341, 21342 and 24313 and sweep any costs appropriately as soon as payroll data is in T1.	29th or Thursday 30 July
Relocation nominal code	Review relocation nominal code for any visas and recode to 25095 where necessary	29th or Thursday 30 July
Temporary worker claims accruals for work performed in 2025/26 (or earlier)	All Temporary worker claims submitted in iTrent in relation to 2025/26 (or earlier) to be submitted by claimant and approved	By Friday 31 July 5pm
	Assistant Accountant (Payroll) to distribute the Paid Time accrual information to faculties/services for their review	By Tuesday 4 August 5pm
	Faculties/services to return the reviewed information with cost codes and any required corrections	By Thursday 6 August 5pm



PAYROLL CLAIMS & Journals	<b>CONTACT</b> <b>Melanie Philpott</b> <b>m.e.philpott@exeter.ac.uk</b>	
	Assistant Accountant (Payroll) to conduct 2nd review of Paid Time claims for late approvals and will engage with relevant faculty/service as required relating to accruals	Friday 7 August
	Faculties/services to respond to 2nd review	By Monday 10 August noon
	Assistant Accountant (Payroll) to have posted all required Paid Time claims accrual journal(s)	By Tuesday 11 August 5pm
Apprenticeship Levy yearend balance adjustment	Year end adjustment for the apprenticeship levy accrual is posted	By Tuesday 11 August 5pm
All other staffing accruals including PD103s	All other staffing accruals including PD103s to be send to Assistant Accountant (Payroll) for posting. [ALL accruals relating to payroll MUST be processed via the payroll ledger. Sufficient supporting evidence will be required]	By Friday 7 August 5pm
	All other staffing accruals including PD103s will be posted	By Tuesday 11 August 5pm
Standard payroll journals	All payroll journals to be submitted to Assistant Accountant (Payroll) for review and posting as per the usual process. [A completed journal template for loading and sufficient supporting data must be included]	By Friday 7 August 5pm
	Journals are posted by Assistant Accountant (Payroll)	By Tuesday 11th August 5pm
PTA Accrual	PTA accrual data to be sent to faculties/services for review, coding and generation of payroll load file	Tuesday 4 August
	Faculties/services to return accrual load file and supporting documentation to Assistant Accountant (Payroll) for posting	By Friday 7 August 5pm
	PTA accruals will be posted	By Tuesday 11 August 5pm
ERBS Fees	Recharge ERBS fees to appropriate expense code	By Tuesday 11 August 5pm
Clearance of BC3073 (PS-HR Susp Bal) and review of BC2235 (PS-HR Employ LW), BC3906 (HR-Global Mob), BC1470 (PS-HR Non P), and BC1652 PS-HR Pol & Award),	Review and clearance of BC3027/BC2235/BC1652/BC1470/BC3906 of associated payroll-related entries	By Tuesday 11 August 5pm



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PAYROLL CLAIMS & Journals	<b>CONTACT</b> <b>Melanie Philpott</b> <b>m.e.philpott@exeter.ac.uk</b>	
Bonus balance sheet code review	Review bonus balance sheet nominal code for any erroneous postings for July and move	Tuesday 4 August
International and France payroll (taxes and healthcare)	Journal International and France payroll (taxes and healthcare) for July 2025	By Tuesday 11 August 5pm
Review of all posted payroll data	All payroll journals will be posted by EOD Tuesday 11 August. Faculties and PS accountants to conduct their final review of payroll data and submit any material correction journals to Assistant Accountant (Payroll) for posting. Please note that this relates to material changes only.	Tuesday 12th and Thursday 13 August (noon)
Holiday accrual	Main salary holiday accrual is posted (FAO Financial accounting team)	Monday 17 August
Payroll reconciliation	Payroll reconciliation between Trent and T1 for staff costs will be completed	Tuesday 18 August
Payroll reconciliation	Payroll reconciliation between Trent and T1 for pensions and social security will begin	Tuesday 18 August – Friday 28 August

## FIXED ASSETS

CAPITAL EQUIPMENT	CONTACT Olya Noon o.noon@exeter.ac.uk	
Capital equipment schedules (items costing more than £25,000)	PS/Faculties to report all transactions of capital nature posted in P1 to P9 to nominal codes <b>25105, 25110, 25120, 25121, 25205, 25305</b> to the Financial Accounting team. These will be subsequently added to the fixed asset register, if capitalisation criteria are met.	Begin review on second week of May  Report by: Tuesday 9 June
	Report all capital purchases in P10-P12 to Financial Accounting as soon as possible.	Report by: Wednesday 5 August
Assets verification	Capital equipment verification schedule (as at P10) is distributed to Faculties/PS.	Distributed Friday 19 June. To be returned by Monday 10 August
Capital postings to be finalised - including depreciation	Capital team to commission all eligible assets from capital projects. Financial Accounting team to run final depreciation.	Monday 17 <sup>th</sup> August

## OTHER KEY DATES

EVENTS AND B&B	CONTACT Steve Stroulger s.stroulger@exeter.ac.uk	
Journal for finalised events	To be posted as prior year journal to P12	Internal Events communicated to Faculties/Services and posted on Wednesday 5 August. If any adjustment journals are required, these should be posted by Faculties/services in P13 before Thursday 13 August.
Details of outstanding events not journaled	To be communicated to the originator	EOD Monday 10 August



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<b>PLAN-ON</b>		<b>CONTACT</b> <b>Steve Stroulger</b> <b>s.stroulger@exeter.ac.uk</b>
PlanOn data pre-July	Professional Services to send out WIP data up to June	Deadline: Friday 10 July
PlanOn queries	Queries on the issued data to be raised with Campus Services helpdesk <a href="mailto:campusservices@exeter.ac.uk">campusservices@exeter.ac.uk</a>	Deadline: Friday 17 July
PlanOn WIP and Recharges Journal July data	Professional Services to send WIP and Recharges data out to faculties and services	Deadline: Monday 10 August, 5pm
PlanOn WIP and Recharges feedback	WIP and Recharges to be reviewed and finalised/confirmed by faculties and services. Any queries / feedback to go to Gemma Hookway.	Deadline: Wednesday 12 August, 12pm
PlanOn WIP and Recharges journal posting	Recharges to be reviewed and finalised by faculties/services	Deadline: By midday on Thursday 13 August

<b>STOCK</b>		<b>CONTACT</b> <b>Olya Noon</b> <b>o.noon@exeter.ac.uk</b>
Stock takes must be completed for all areas as at Friday 31 July	Faculties and services must submit stock-take records and post any necessary adjustments by Thursday, 13 August.	Deadline: Thursday 13 August

<b>VAT</b>		<b>CONTACT</b> <b>Liz Shillingford</b> <b>e.e.shillingford@exeter.ac.uk</b>
VAT journals	All VAT journals will be posted by tax team. All normal corrections in line with YE timetables for closing the period.	Deadline: Thursday 13 August

## CLAIMS FROM ENDOWMENTS AND DONATION

ENDOWMENTS & DONATIONS FUNDED EXPENDITURE	CONTACT Melissa Treagus m.f.treagus@exeter.ac.uk	
Disbursements from endowment and donation funds to reimburse 2025/26 expenditure	Claims should be submitted as soon as possible throughout the year to avoid a backlog at year end. Final claims for July expenditure should be submitted by Monday 20 July.	Deadline: Monday 20 July
	Claims received by Monday 20 July will be processed by Thursday 13 August.	Deadline: Thursday 13 August

## BALANCE SHEET RECONCILIATIONS

BALANCE SHEET RECONCILIATIONS	CONTACT Olya Noon o.noon@exeter.ac.uk	
Reconciliations to be completed across all balance sheet nominal accounts for area of responsibility	Notes on reconciliations can be found on Yearend SharePoint, Training and process notes	Deadline: Monday 17 August for all; Monday 24 August for research

## FOR INFORMATION TO ALL FACULTIES AND SERVICES

All faculties and services: Post to Prior year (P13)	<ul style="list-style-type: none"> <li>• Accruals, Prepayments, Accrued &amp; Deferred Income</li> <li>• Internal charges / income forms</li> <li>• Reviewed auto accruals</li> <li>• Journal adjustments</li> <li>• Clear suspense accounts</li> <li>• Degree apprenticeship final journals</li> </ul>	Deadline: Thursday 13 August
DTP Management Charges	Posted by research	Thursday 13 August
Research transactions	For non-research projects (source 1) RIME	Tuesday 18 August
Access and Participation	Info is collated for the auditors to review	Wednesday 19 August



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High level variance analysis High level commentary without research	Final forecast & year end (excluding research)	Wednesday 19 August
Cornwall	Accruals info to Financial Accounting	Thursday 20 August
Research transactions	For research projects (source 2)	Thursday 20 August
Finalise high level commentary		2pm Friday 21 August