

JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS' GUIDE 2022/23 CHANGES

This year's Practitioners' Guide has had only limited changes except for a major rewrite of Section 5.

PRACTITIONERS' GUIDE CHANGES	
Page 16 Paragraph 2.10	<p style="text-align: center;">New section inserted:</p> <p style="text-align: center;">Treatment of amounts refunded/reimbursed Receipts and Payments Reporting</p> <p>Refund/reimbursement of amounts paid or received must always be reported gross in R & P reporting in the AGAR.</p> <p style="text-align: center;">Income and Expenditure Reporting</p> <p>Refund/reimbursement of amounts paid or received should only be reported net where the refund is paid to/received from the original payee/payer.</p> <p>Refunds/reimbursements from third parties (e.g. insurance providers) should never be netted off but always reported gross.</p>
Page 19 Paragraph 2.22	<p style="text-align: center;">Additional sentence:</p> <p>Notwithstanding such arrangements, amounts owing on Credit Cards must <u>not</u> be included within Line 8 but are to be treated as creditors and thus included within the reconciliation between Lines 7 and 8 (see 2.25 below).</p>
Page 20 Paragraph 2.28	<p>Delete the phrase "during a financial year" and amend PG to read "where an authority changes its method of asset valuation it will need to restate the prior year's figure in line 9 of the AGAR"</p>
Page 34	<p style="text-align: center;">Extensive rewrite of Section 5</p> <p>The whole chapter has been reorganised to make it follow through with the form and clear guidance included for every box and detailed definitions where needed.</p> <p>Updated guidance about the publication of exemption declarations and links to legislation such as the Freedom of Information Act covering what every council must put on its website has also been added.</p>

Published by the National Association of Local Councils on behalf of the Joint Panel on Accountability and Governance (JPAG).