

Appendix C

**Changes between Draft and Published Final Accounts 2016/17**

<b>Note (as per Final Accounts)</b>	<b>Description of Adjustment</b>
Narrative Statement	<p>Missing “<i>Outturn Position</i>” table added.</p> <p>Progress during 2016/17 - Updated the road infrastructure figure from <i>£5m road surfacing &amp; £20m road infrastructure</i> to <i>£13m road infrastructure</i>.</p> <p>Treasury Management – Net borrowing figure changed from <i>£265m</i> to <i>£160m</i> and the amount of loans changed from <i>£287m</i> to <i>£289m</i>.</p> <p>Small grammatical / sentence changes and rounding errors.</p> <p>Concluding Remarks – Quoting overspend and balanced position. Paragraph reworded to remove overspend.</p> <p>All amounts in the tables have been changed from millions to thousands to fall in line with the notes to SoA.</p>
CiES	Taxation and Non-Specific Grant Income – Journal adjustment made to income rather than expenditure. No change in net figure.
MiRS	Information paragraph above the table updated.
Balance Sheet	No changes.
Cashflow Statement	<p>Adjustment to Net Surplus or (Deficit) on the Provision of the Services for Non Cash Movement - rounding error.</p> <p>Brackets removed around “<i>Surplus</i>” and put around “<i>Deficit</i>”.</p>
Note I	<p>1.2 – Added a point about <i>£500</i> accruals.</p> <p>1.15 – Sentence “<i>A review is completed at 31 March to ensure that there are no material movements in the period 1 January to 31 March.</i>” added.</p> <p>1.18 – “<i>Measurement</i>” section wording changed to read “<i>all other assets – current value in their existing use</i>”.</p> <p>1.18 – “<i>Depreciation</i>” indentation removed from “<i>Infrastructure</i>” and “<i>Vehicles and Plant</i>” as they don’t fall under “<i>Operational Buildings</i>”.</p> <p>1.19 (Draft) – Note removed in reference to “<i>Inventories and Long Term Contracts</i>”</p> <p>1.19 (Final) – Information included in reference to South West Devon Energy from Waste PFI.</p>

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	1.20 (Final) – Additional wording under the “ <i>Provision</i> ” heading.
Note 2	Additional wording added to “ <i>Tamar Bridge valuation</i> ”.
Note 3	Additional wording “ <i>However, a detailed review of the standards shown above is yet to be undertaken.</i> ”
Note 4	Link added to the policies note (1)
Note 5	Additional information added to note in reference to Business Rates Appeals.
Note 6	No changes.
Note 7	Additional classifications added to the “ <i>(Surplus)/Deficit on provision of services</i> ” section of the table. Totals have not changed.
Note 8	Breakdown between “ <i>Net change for the Pensions Adjustments</i> ” and “ <i>Other Differences</i> ” columns added. Totals have not changed.
Note 9	Changes to the “ <i>Other service expenses</i> ” and “ <i>Fees, charge and other service income</i> ” to reflect the changes made to the CiES.
Note 10	Incorrect totals on 2015/16 figures in table updated.
Note 11	New note added to show a breakdown of the “ <i>Other Operating Expenditure</i> ” of CiES.
Note 12	No changes.
Note 13	No changes.
Note 14	No changes.
Note 15	15.1 – Changes due to reclassification of an asset. 15.1 – Changes to treatment of depreciation in relation to impairment of assets. 15.1 – Zero rows removed from table. 15.4 – Change in “ <i>Valued at current values as at:</i> ” classification.

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Note 16	No changes.
Note 17	<p>17.1 – Update to wording to include Friary Retail Park.</p> <p>17.1 – Change in the “<i>Analysis of movement in Investment Properties</i>” table. Total not changed.</p> <p>17.3 – “<i>Valuation Techniques</i>” section removed.</p> <p>17.4 – Zero rows removed from table.</p>
Note 18	<p>18.1 – Additional narrative added to the explanation in reference to LOBOs.</p> <p>18.1 – Additional narrative added about 31 March 16 restatement of the table.</p> <p>18.3 – “<i>Money market funds</i>” row in the “<i>Comparison of financial assets</i>” table reclassified as “<i>Assets for which fair value is not disclosed</i>”.</p> <p>18.3 – Paragraph removed from under the “<i>Comparison of financial assets</i>” table.</p> <p>18.4 – “<i>Restated</i>” added to the 31 March 16 column on the “<i>Loans outstanding</i>” table.</p>
Note 19	19.3 – Update to Collection Fund Bad Debt Provision.
Note 20	20.1 – Figures in table updated.
Note 21	<p>Additional wording added to the opening paragraph.</p> <p>Reclassification of “<i>Provision made in year</i>” and “<i>Payments used in year</i>”.</p>
Note 22	<p>22.3 – Correction to rounding errors.</p> <p>22.4 – Change in classification of Capital Expenditure to Capital Grants and Contributions in the table.</p> <p>22.5 – Correction to rounding errors.</p> <p>22.8 – Correction to rounding errors.</p> <p>22.10 – Removed, not material.</p>
Note 23	<p>23.1 – Removal of “<i>Material</i>” from the “<i>Material impairment losses on Investments.....</i>”.</p> <p>23.1 – Removed zero rows.</p> <p>23.2 – Removed zero rows.</p>

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	23.4 – Correction to rounding errors.
Note 24	No change.
Note 25	No change.
Note 26	No change.
Note 27	27.1 – Change in headings and reclassify values. 27.1 – PSA & PI ID amounts added. 27.1 – Footnote to table updated. 27.1 – All interim staff costing the Council over £500 a day added. 27.2 – Change in classification due to the addition of PSA & PI ID's.
Note 28	No change.
Note 29	No change.
Note 30	No change.
Note 31	Update the “ <i>Central Government</i> ” section to refer to the correct note.
Note 32	No change.
Note 33	No change.
Note 34	No change.
Note 35	35.1 – Additional wording added to the first paragraph under “ <i>Teachers’ Pension Scheme</i> ”. 35.2 – “ <i>Participation in pension schemes</i> ” removed. 35.2 – Additional wording added to “ <i>Local Government Pension Scheme (LGPS)</i> ”.
Note 36	No change.

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Collection Fund	No change.
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