

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2016-17 Dates	Lead Responsibility
1. Capital Expenditure	1	Final preparation of year end capital payments	20/03/17 to 03/04/17	Departments
	2	Dep'ts Cut off date for capital payments to Strategic Finance - Corporate Support (Kintyre House, Campbeltown)	03/04/2017	Departments
	3	Processing of final external capital payments	04/04/17 to 07/04/17	Creditors Section
	4	Final cheque run processed and cheques printed	07/04/2017	Creditors Section
	5	Year end journals of transfers to/from revenue accounts	20/03/17 to 04/04/17	Corporate - Anne Macdougall
	6	Property Fee Charges Processed	20/03/17 to 04/04/17	Corporate - Anne Macdougall
	7	Roads interfaces checked daily for capital expenditure	20/03/17 to 07/04/17	Corporate - Anne Macdougall
	8	Dept's complete capital accruals template/CFCR template/journals/ and send to Strategic Finance - Corporate Support (Kintyre House, Campbeltown)	05/04/17 to 07/04/17	Departments
	9	Dept's cut off date for capital accruals template/CFCR template/journals to Strategic Finance - Corporate Support (Kintyre House, Campbeltown)	07/04/2017	Departments
	10	Processing of final external capital payments/accruals/CFCR (Uploading by Consolidated Team)	10/04/2017	Corporate - Anne Macdougall
	11	Capital expenditure processing complete	10/04/2017	Corporate - Anne Macdougall
2. Capital Expenditure - Fixed Asset Processing	1	Capital expenditure final download from ledger	11/04/2017	Corporate - Anne Macdougall
	2	Allocation of balance sheet codes to mass allocation journal	12/04/17 to 19/04/17	Corporate - Anne Macdougall
	3	Mass allocation processed	19/04/2017	Corporate - Anne Macdougall

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<i>Depreciation/Property Plant and Equipment Processing</i>	4	Capital expenditure complete	19/04/2017	Corporate - Anne Macdougall	
	5	Revaluation of Properties by Estates	25/04/2017	Estates	
	6	Update asset register for additions/disposals/transfers	20/04/17 to 25/04/17	Corporate - Anne Macdougall	
	7	Update Asset Register for Revaluations	26/04/17 to 28/04/17	Corporate - Anne Macdougall	
	8	Process balance sheet depreciation/revaluation journals	28/04/2017	Corporate - Anne Macdougall	
	9	Reconcile asset register to ledger	02/05/2017	Corporate - Anne Macdougall	
	10	Run depreciation/impairment charges	03/05/2017	Corporate - Anne Macdougall	
	11	Capital Accounting Entries Complete	03/05/2017	Corporate - Anne Macdougall	
	<i>Non-Current Assets Available for Sale</i>	12	Obtain supporting evidence for assets classified for sale	13/03/17 to 17/03/17	Corporate - Anne Macdougall
		13	De-classify assets no longer meeting AH for S criteria	20/03/2017	Corporate - Anne Macdougall
14		Re-classify any items newly meeting AH for S Criteria	21/03/2017	Corporate - Anne Macdougall	
15		Up-date asset register with reclassifications	22/03/2017	Corporate - Anne Macdougall	
3. Loan Charges		1	Complete interest on revenue balances	06/03/2017	Corporate - Sandra Coles
	2	Complete PSTM Reconciliations	06/04/17 to 07/04/17	Corporate - Sandra Coles	
	3	Accrual of Borrowing Interest and Expenses	10/04/17 to 11/04/17	Corporate - Sandra Coles	
	4	Accrual of Investment Interest and Expenses	10/04/17 to 10/04/17	Corporate - Sandra Coles	
	5	Strategic Finance expense allocation	11/04/2017	Corporate - Sandra Coles	
	6	Agree loans fund advances b/f	01/03/2017	Corporate - Sandra Coles	

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	7	Provision of capital repayment figures for house loans	31/03/17 to 11/04/17	Consolidated Team - Duncan MacBrayne
	8	Calculate weighted capital expenditure in year	12/04/17 to 13/04/17	Corporate - Peter Cupples
	9	Calculate average interest and expense rate	12/04/17 to 13/04/17	Corporate - Peter Cupples
	10	Input annuity rate loan charges model and calculate loan charges	18/04/2017	Corporate - Peter Cupples
	11	Process loans charges/SMGFB journal	19/04/2017	Corporate - Sandra Coles
	12	Loans fund revenue account (ensure nil)	19/04/2017	Corporate - Sandra Coles
	13	Loans Charges Complete	19/04/2017	Corporate - Peter Cupples
4. IFRS Pensions Accounting - Year End Accounting Entries	1	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	02/05/2017	Corporate - Moira Miller
	2	Check reasonability of data in report	02/05/2017	Corporate - Moira Miller
	3	Calculate pensions entries in ledger	02/05/2017	Corporate - Moira Miller
	4	Process pensions entries in ledger	02/05/2017	Corporate - Moira Miller
	5	Check no bottom line impact on general fund	02/05/2017	Corporate - Moira Miller
	6	IFRS Pension Entries Complete	02/05/2017	Corporate - Moira Miller
5. Creditor Payments	1	Deadline for Health and Social Care Partnership Invoices to Creditors	31/03/2017	Departments
	2	Departments processing old year invoices	03/04/17 to 10/04/17	Departments
	3	Departments cut off date for passing invoices to Finance (Campbeltown)	10/04/2017	Departments
	4	Processing of final revenue payments 2016/17	11/04/17 to 12/04/17	Creditors Section
	5	Final cheque run processed and cheques printed	12/04/2017	Creditors Section

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	6	Production and processing of final feeders to road costing	12/04/2017	Creditors Section
	7	Closure of March 2017 Period (5pm)	12/04/2017	Consolidated Team - Astrid Ronald
	8	Reconciliation of Core Payables Liability	13/04/2017	Consolidated Team - Astrid Ronald
	9	VAT return completed	13/04/16 to 28/04/17	Corporate - Sandra Coles
	10	Creditor Payments and VAT completed	26/04/2017	N/A
6. Health and Social Care Integration	1	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	21/04/2017	David Forshaw
7. Revenue Accruals/Prepaid Expenditure	1	Accrued/Prepaid expenditure templates issued to departments	01/03/2017	Consolidated Team - Duncan MacBrayne
	2	Departments complete accrued/prepaid expenditure template	11/04/17 to 21/04/17	Departments
	3	Deadline for return of accrued/prepaid expenditure template	21/04/2017	Departments
	4	Consolidated team process accrued/prepaid expenditure	24/04/17 to 28/04/17	Consolidated Team
	5	Deadline for Upload of Accrual Templates to General Ledger.	28/04/2017	Consolidated Team
<i>PECOS Accruals</i>	6	Mismatches to be cleared from PECOS system. Procurement to check that all mismatches are cleared by close of business.	30/03/2017	Departments/Mary McKerral
	7	Final Year end invoices processed through PECOS.	30/03/2017	Departments
	8	Orders received prior to 31 March, receipted on PECOS System (up to 4.00pm)	31/03/2017	Departments
	9	Final PECOS interface with payables ledger for 16-17	31/03/2017	Creditors Section
	10	PECOS Accrual Report run after 4.00pm.	31/03/2017	Procurement - Mary McKerral

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	11	PECOS Accrual Report sent to Principal Accountants	03/04/2017	Procurement - Mary McKerral
	12	PECOS interfaces to Payables to continue processing into New Year. IT will exclude from Total Feeder until final payables run for old year.	03/04/17 to 12/04/17	Procurement/Creditors
	13	Departments to include unpaid receipted orders on accrual template	03/04/17 to 13/04/17	Departments
	14	Consolidated team check and process PECOS Accrual Templates and Documentation	13/04/17 to 28/04/17	Consolidated Team
<i>Holiday Pay Accrual - Teachers</i>	15	Collection of teacher data	10/04/2017	Corporate - Anne Macdougall
	16	Calculation of teachers holiday pay accrual	11/04/2017	Corporate - Anne Macdougall
	17	Process journal and SMR reversing entry	11/04/2017	Corporate - Anne Macdougall
<i>Holiday Pay Accrual - Other Staff</i>	18	Completion of holiday pay accrual template based on previous years sample and methodology	12/04/2017	Corporate - Anne Macdougall
	19	Process journal and SMR reversing entry	12/04/2017	Corporate - Anne Macdougall
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	20	Deadline for Trave/Expensel Claims - Pay 07 Month 1	24/03/2017	Departments
	21	Deadline for Timesheets to Payroll - Pay 07 Month 1	04/04/2017	Departments
	22	Processing Pay 07 Month 1	06/04/17 to 12/04/17	Payroll Section
	23	Clearance of Pay 07 Month 1 suspense items	13/04/2017	Payroll Section
	24	Accrual Pay 07 Month 1	18/04/17 to 19/04/17	Consolidated Team - Ailsa Laing

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<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	25	Deadline for Travel/Expense Claims - Pay 10 Teachers Month 1	13/04/2017	Departments
	26	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	17/04/2017	Departments
	27	Processing Pay 10 Teachers Month 1	18/04/17 to 19/04/17	Payroll Section
	28	Clearance of Pay 10 Month 1 suspense items	20/04/17 to 25/04/17	Payroll Section
	29	Accrual Pay 10 Teachers Month 1	26/04/17 to 28/04/17	Consolidated Team - SAA
<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	30	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	11/05/2017	Departments
	31	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	15/05/2017	Departments
	32	Processing Pay 10 Teachers Month 2	15/05/17 to 17/05/17	Payroll Section
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	1	Department cut off date to send debtor accounts to Debtors Section	24/03/2017	Departments
	2	Input of old year debtor accounts (Central and	24/03/17 to 31/03/17	Debtors Section
	3	Year end reports produced	31/03/2017	Debtors Section
	4	Sundry Debtor account reconciliations	03/04/17 to 21/04/17	Debtors Section
	5	Calculation of Bad Debt Provision	24/04/17 to 26/04/17	Debtors Section
	6	Process journal adjusting ledger for change in BDP	26/04/2017	Debtors Section
	7	Sundry Debtor accounts complete	26/04/2017	Debtors Section
<i>Housing Benefit Overpayments</i>	8	Calculation of Housing Benefit Overpayment Debtor	03/04/17 to 05/04/17	Housing Benefits Section
	9	Calculate associated bad debt provision	06/04/17 to 07/04/17	Housing Benefits Section
	10	Process journals for housing benefit overpayments	10/04/2017	Housing Benefits Section
	11	Housing Benefit Overpayments Complete	10/04/2017	Housing Benefits Section

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<i>Banking</i>	12	All monies/cheques should be banked	31/03/2017	Departments
	13	Monies/cheques received after final banking relating to 14/15 to be added to accruals template	03/04/17 to 04/04/17	Departments
<i>E-Income Journals</i>	14	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	31/03/2017	Departments
	15	Cash Section to process year-end E-income	03/04/17 to 04/04/17	Departments
<i>Bank Reconciliations</i>	16	Request bank certificates for all accounts	01/03/2017	Corporate - Sandra Coles
	17	Bank reconciliation on expenditure account	03/04/17 to 28/04/17	Creditors Section
	18	Bank reconciliation on Council Tax and NDR	03/04/17 to 28/04/17	Revenues - Alison Millar
	19	Bank reconciliation on Income Account	03/04/17 to 28/04/17	Revenues - Alison McGeachy
	20	Bank reconciliation on Housing Benefit Account	03/04/17 to 28/04/17	Benefits - Sharon Leitch
	21	Bank reconciliation on Land Contamination Bank Account	03/04/17 to 28/04/17	Corporate - Sandra Coles
	22	Imprest certificates/returns issued to imprest holders	01/03/2017	Creditors Section
<i>Imprests</i>	23	Establishments complete certificates/returns	03/04/17 to 21/04/17	Departments
	24	Deadline for return of Certificates to Cash Section	21/04/2017	Departments
	25	Reconciliation of all Imprest balances (including schools)	24/04/17 to 27/04/17	Creditors Section
	26	Process final imprest adjustments in ledger	27/04/2017	Creditors Section
	27	Income Accrual / Deferred Income Templates issued to departments	01/03/2017	Consolidated Team - Duncan MacBrayne
<i>Other Income Accruals / Deferred Income</i>	28	Departments complete other income accrual/ deferred income templates	03/04/17 to 21/04/17	Departments

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9. Internal Recharges	29	Dept's cut-off date for return of income accruals / deferred income template to Strategic Finance Teams	21/04/2017	Departments
	30	Consolidated team process income accruals / deferred income	24/04/17 to 28/04/17	Consolidated Team
	1	Final date for producing 2016/2017 Internal recharges	31/03/2017	Departments
	2	Deadline for coded recharges to be sent to Corporate Support	07/04/2017	Departments
	3	Internal Recharges uploaded into the ledger	07/04/2017	Consolidated Team - Elaine Maxwell
10. Stores and Work in Progress - Stores	4	Outstanding Accounts cleared from Internal Recharge system	07/04/2017	Consolidated Team - Elaine Maxwell
	5	Departments to clear 29901 accounts	10/04/17 to 18/04/17	Departments
	1	Departmental SF Teams issue instructions to Stores	01/03/2017	Departmental Strategic Finance Teams
	2	Departments prepare for stock count	02/03/17 to 30/03/17	Departments
	3	Stock count	31/03/2017	Departments
Work in Progress	4	Stock certificates to be completed and sent to Principal Accountant, both Development and Infrastructure Services and Community Services	03/04/17 to 13/04/17	Departments
	5	Principal Accountants to review certificates and process final journal	18/04/17 to 21/04/17	Principal Accountants - Departmental
	6	Department prepares a valued list of Works in Progress	03/04/17 to 02/05/17	Departments
	7	Pass to Principal Accountant for Review and Journal Processing	03/05/17 to 05/05/17	Principal Accountants - Departmental
	8	Consolidation Adjustments (if any)	08/05/2017	Corporate Support - Moira Miller
	9	Finalise Lead Schedule and Working Papers	08/05/2017	Corporate Support - Moira Miller

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11. Control and Suspense Accounts - Control Accounts	1	Report issued to Control Account Holder	03/04/2017	Consolidated Team - Astrid Ronald	
	2	Clear balance or complete Carry Forward of Control Account Balance form	04/04/17 to 03/05/17	Departments	
	3	Transfer of control account balances to Balance Sheet	04/05/17 to 05/05/17	Consolidated Team - Astrid Ronald	
	Suspense Accounts	4	Report issued to Suspense Account Holder	03/04/2017	Consolidated Team - Astrid Ronald
		5	Balance should be cleared (excluding payroll suspense which should be cleared by 14 April for Pay07 entries and 25 April for Pay10)	04/04/17 to 28/04/17	Departments
11. Journals and Feeders	1	Opening of April and Adjust Periods	31/03/2017	Consolidated Team - Astrid Ronald	
	2	Departments prepare and input journals	03/04/17 to 05/05/17	Departments	
	3	Dept's cut off date for journals	05/05/2017	Departments	
	4	Processing of Central Finance journals	03/04/17 to 05/05/17	Consolidated Team	
	5	Final feeders from roads costing to general	03/04/17 to 05/05/17	Departmental Strategic Finance - Joyce C	
	6	Preparation and input of any final journals identified	08/05/17 to 12/05/17	Consolidated Team	
	7	Central support / departmental admin recharging	15/05/17 to 16/05/17	Corporate - Anne Macdougall	
	8	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	03/04/17 to 16/05/17	Departmental Strategic Finance - Damier	
	9	Closure of 2016/2017 ledger	16/05/2017	Corporate Support - Moira Miller	