



Year End Instructions & General Ledger Closedown Timetable

**Financial Year
2017/2018**

YEAR-END INSTRUCTIONS – GENERAL LEDGER CLOSEDOWN 2017/2018 FINANCIAL YEAR

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1 GENERAL

- 1.1 Appendix 1 gives the detailed year end timetable for the closedown of the general ledger. Achievement of the deadlines highlighted in red and pink are critical to achieving a ledger closedown of **15 May 2018**. **It is vital that any slippage from these deadlines is identified as soon as possible and brought to the attention of the Principal Accountant – Corporate Support so that remedial action may be taken.**
- 1.2 Appendix 3 gives the closedown timetable for the Health and Social Care Partnership which will enable figures to be agreed with the Argyll and Bute Integrated Joint Board (IJB) in respect of the Social Work Service. The deadline for reporting an agreed figure back to Health for inclusion in their year-end figures is **Friday 20 April 2018**.
- 1.3 Year-end instructions specific to Development and Infrastructure Services will be issued from their Departmental Strategic Finance Team.

2 LIVE ARGYLL

- 2.1 In general, unless otherwise stated below, the timescales set out within these instructions for the Council also apply to Live Argyll.
- 2.2 Specifically note that any transfers of actual income/expenditure or budget between the Trust and the Council must be processed in line with the deadlines set out for the Council journals, i.e. 4 May, or 12 April if they contain VAT.
- 2.3 As internal recharges are not processed for Live Argyll, the debtors deadline of 23 March needs to be adhered to for transactions of this nature otherwise they will require to be accrued.
- 2.4 There will be no need for orange/green year end batch headers for Live Argyll as Diane McMillan will collate all invoices and email them to creditors therefore eliminating the need for this. In doing so, no invoices relating to 2018/19 will be sent to creditors prior to w/c 16 April 2018 therefore everything received prior to this date will be automatically allocated to 2017/18.

3 REVENUE PAYMENTS AND ACCRUALS

3.1 Creditor Invoices

Invoices relating to the 2017/2018 financial year should be sent to the Campbeltown Creditors section by 5pm on Tuesday 10 April for processing through the payables ledger by 12 April. All old year invoices must be batched separately and have an orange "2017/2018" cover sheet attached on top. Supplies of the cover sheet will be sent out to departments early in March. Any 2017/2018 invoice batches received after 10 April will be returned to the relevant department to be included within their accruals template.

All new year invoices should be batched separately and have a green "2018/2019" cover sheet attached on top. Only urgent/essential payments for the new financial year will be processed prior to Friday 13 April. These payments should be clearly marked as "Urgent". The orange and green cover sheets should be used for all batches between the periods **19 March to 12 April**.

Departments should note that payments processed by the Creditors Section between 1 April and 12 April will be processed to the March period in the general ledger.

Please note that the deadlines for capital invoices are different to the above (See Section 4 below).

To enable figures to be agreed with the Argyll and Bute Integrated Joint Board (IJB) in respect of the Social Work Service, Health and Social Care Partnership invoices should be sent to the Campbeltown Creditors Section by 5pm on 29 March. Yellow coloured batch headers will be issued for these invoices.

3.2 Accruals

All old year invoices received by departments but which have failed to make the 10 April deadline will require to be accrued. In addition, any service or goods received prior to 1 April but not yet invoiced must also be accrued. These items must be input into the accruals template which will be emailed to the Departmental Strategic Finance Teams at the beginning of March.

Accrual templates and supporting documentation from Departmental Strategic Finance teams must be returned to the Strategic Finance Consolidated Team, Kilmory by 5pm on Tuesday 24 April at the latest. This allows extra time for the Departmental Strategic Finance Teams to collate and check the departmental accruals. It would be appreciated if accruals templates be returned to the Consolidated Team (Kilmory) at the earliest opportunity. In order to comply with Audit requirements, all accruals greater than **£5,000** must have supporting documentation. Back-up is not required to be provided to the Consolidated Team for accruals lower than £5,000 although auditors may require to understand the basis of the accrual and may test randomly. Acceptable supporting documentation should come in the form of:

- Copy invoice which clearly provides proof of delivery of goods or services on or before 31 March 2018.
- Delivery note dated on or before 31 March 2018.
- Other documentation which provides evidence that the goods or services were provided on or before 31 March 2018.

Orders are not acceptable documentation as they do not show when the goods or services were provided. If you are in any doubt as to what documentation should be provided, please contact your departmental Strategic Finance Team.

The Consolidated team will have the accrual templates uploaded by 27 April. If Departments receive invoices of a material value after their accrual deadline of 24 April, please advise your Strategic Finance Departmental contact, who will make a determination in conjunction with Corporate Support as to whether an additional accrual should be processed.

3.3 Invoices relating to 2017/2018 awaiting Credit Notes

If the credit note has not been received in time for the last payment run, and provided the supplier is used regularly, the invoice should be passed for payment and the credit note should be accrued using the invoice accruals template, but shown in the credit column of the accruals template. If the supplier is not used regularly, the invoice should be held awaiting the credit and both the invoice and credit note will require to be accrued.

3.4 PECOS e-Procurement System

The Pecos system has four key stages – order, receipt of order, invoice and payment. No invoices will be processed on the 29 March to allow creditors to do a “pay all” and commence reconciliation of payables. All users should ensure **all mismatches are cleared by 28 March** and that **all orders** received within the old financial year are **receipted** on the system by **4.00pm on 29 March**. A Pecos report will be run by the Procurement Team on 1 April. This will be issued to the Consolidated Team on 3 April where the data will be manipulated to include the department responsible. This will then be returned to the PECOS Team for issue out to departments on 3 April. From this report all orders that have a status of Fully Receipted and No Invoice will be automatically copied onto a separate Pecos Accrual Template for each department by Strategic Finance – no action is required by the service. The remaining entries should be checked by services and accrued if necessary. Services will need to ensure that there is sufficient justification in a comments column that will be included on the Pecos report. If the order is for over **£5,000** then back-up in addition to the Pecos system report will be required. These accruals will be entered onto the main departmental accruals template which will be sent to the Consolidated team by 5pm on Tuesday 24 April.

PECOS interfaces will continue to be run from 3 April 2017, after the Pecos year-end report has been run. IT will run a script to exclude Pecos from the Total feeder until the

last payables run of the old year has been completed.

Given the on-going problems with PECOS the accrual report should be viewed as the starting point for the PECOS accrual process, each department will need to review this listing in some detail to ensure the correct items are accrued. It is hoped that departments will take the opportunity to review pre year-end PECOS reports and rectify as many of the housekeeping issues as possible. Doing this will help reduce the amount of time spent after the 31 March on PECOS accruals.

Extra care should be taken with mismatches over the Year End period. A mismatched invoice may cause the invoice not to be paid in the old year therefore an accrual will be required. When an invoice is received in Pecos the system changes the status (to Fully Invoiced) but if this invoice is mismatched it will not be processed to Accounts Payable. If the order status is fully invoiced it will not appear on the Pecos accrual report therefore all mismatches should be checked and added to the manual accrual template if required.

4 SUNDRY DEBTORS AND INCOME

4.1 Sundry Debtors

The Debtors Section of Customer and Support Services, Campbeltown, must receive debtors account input forms, relating to 2017/2018, by 23 March. If you have local input of debtor accounts, all accounts for financial year 2017/2018 must be input by 29 March. All such accounts must have a service date of 31 March or prior. Any accounts for the old year that are entered on or after 1 April should have the correct service date entered, even if prior to 31 March. These accounts will have to be included within the income accruals template.

New year sundry debtors should be clearly marked 2018/2019 and these will be entered into the sundry debtor system in the new financial year.

4.2 Cash Receipting System

The cash receipting reports for the 29 March to 3 April will all be processed into 2017/2018 financial ledger. All income received from Wednesday 4 April onwards, will be processed in the 2018/2019 financial ledger.

Staff should check the income processed from cash receipting into Oracle during the first few days of April, to decide if any income accruals are required.

4.3 Banking of Income

All offices/facilities that collect money and receipt it via the Area Offices should ensure that all money relating to financial year 2017/2018 is taken to the Area Office by 4pm on Thursday 29 March.

For offices/facilities that use the bank, again, all money relating to financial year 2017/2018 should be banked before close of business on 29 March.

It is possible that further monies may be received on that day, after the final banking. If this is the case, these amounts will require to be included on the income accruals template and contact should be made with the appropriate Strategic Finance Departmental Contact.

4.4 E-Income Journals and Manual Income Journals

Staff who complete E-Income Journals (for cash received other than cash processed through the cash receipting system) should do so on 29 March. Completed E-income journals should be e-mailed on 29 March to the Cash Section (Customer and Support Services). All other manual income journals should be posted on 29 March to arrive at the Cash Section (Customer and Support Services) no later than Wednesday 4 April.

Separate E-income journals should be completed for income received from 1 April onwards – this will be processed in financial year 2018/2019. E-income journals and manual income journals should state clearly which financial year the income on that journal relates to.

4.5 Imprests

The Creditors Section (Customer and Support Services) will issue imprest certificates/returns to imprest holders by Tuesday 1 March. **Certificates for all establishments, including schools, should be returned to the Creditors Section (Customer and Support Services), Campbeltown as soon as possible after 31 March but no later than Friday 20 April.**

5 CAPITAL

5.1 Capital Expenditure and Capital Journals

All capital invoices relating to 2017/2018 should be sent to the Campbeltown Creditors section as soon as possible, **but no later than 5pm on Tuesday 3 April.**

All old year capital invoices received by departments but which have failed to make the 3 April deadline will require to be accrued. In addition, capital expenditure incurred prior to 1 April but not yet invoiced / certificated must also be accrued.

These items must be input into the capital accruals template which will be emailed to the departmental capital programme contacts at the beginning of March. The template should be sent to the Strategic Finance Corporate Support Team (Whitegates, Lochgilphead) by 5pm on Friday 6 April. All capital accruals must have supporting documentation which proves that the expenditure was incurred prior to 1 April.

Please note that the deadlines for capital expenditure are earlier than revenue expenditure to allow sufficient time for the Corporate Support Team to update the fixed asset register.

5.2 Capital Financed from Current Revenue (CFCR)

Where expenditure has been incurred on capital items/assets but funded through the revenue budget, this needs to be identified and a journal to transfer the expenditure to capital put through. A template will be e-mailed to the departmental capital programme contacts, asking for information on any CFCR expenditure incurred during 2017-18.

The template should be returned to the Strategic Finance Corporate Support Team (Whitegates, Lochgilphead) by 5pm on Friday 6 April.

6 JOURNALS

6.1 Departments will be allowed to process their own journals up to 4 May. Only material adjustments will be processed by the Strategic Finance Teams after this date and with the agreement of the Principal Accountant – Corporate Support.

To reflect a normal period end at the end of March, departments will be able to process normal period end journals through the March period in the ledger until 12 April. After that, all journals processed by departments must be processed through the "adjust" period and not through "March". Care should be taken over which period is selected as March, Adjust and April will all be open.

Journals containing VAT which relate to 2017-18 should **not be processed at all by any staff after 12 April** without consulting with Sandra Coles (Corporate Support Strategic Finance Team). Sandra will be preparing the VAT return for March once the payables ledger is closed on 12 April and if there are any VAT adjustments made to the old year after this date they will be missed through the VAT return.

Any journals containing capital codes should follow the earlier deadlines set out in Section 5.1 above i.e. 5pm on Friday 6 April.

7 INTERNAL RECHARGES

7.1 Old Year Internal Recharges

Over £1,000

Internal recharges will be processed by the Strategic Finance Consolidated Team.

On 1 March, the Consolidated Team will contact the receiving department of any Internal Recharges that are still outstanding on the system dated 31 January or earlier. These should be returned to the Consolidated Team by 21 March for processing.

Creators of invoices in each section can view all invoices raised against their service that are still outstanding by using the "View Recharges Allocated to my Service" choice on the Main menu.

The final date for producing internal recharges for 2017/2018 is Thursday 29 March. These should be sent to receiving departments for coding immediately.

Receiving departments should send all internal recharges to the Strategic Finance - Consolidated Team, Kilmory as early as possible, but no later than 1pm on Friday 6 April. These will be processed and coded into March on Friday 6 April.

Any remaining accounts still outstanding will be cleared from the system on 6 April to the cost codes detailed below. A list of charges that have been cleared will be provided to the receiving department.

The following customer department accounts will be debited/credited as appropriate:

Community Services	E2000010000.29901
Strategic Finance	C1283010000.29901
Customer Services	80000000000.29901
Development and Infrastructure Services	70000000000.29901
Health & Social Care Partnership	50000030000.29901

Under £1,000

The journal prepared by each department for any Internal recharges less than £1,000 for the March period should be sent to the Strategic Finance - Consolidated Team by 12 noon on 5 April and will be uploaded into the ledger on Friday 6 April.

7.2 Mail and Print Room Recharges

The monthly mail and print room charges for the March period should be sent to the Consolidated Team by 12 noon on 5 April and will be uploaded into the ledger on Friday 6 April.

7.3 Clearance of Internal Recharges Clearance Account No 29901

Departmental journals should be raised to clear the 29901 accounts. However, it is expected that departments will make all attempts to clear outstanding invoices before any transfer to the 29901 accounts can take place. It is the responsibility of each department to ensure recharges coded to 29901 are cleared prior to Friday 13 April.

8 STORES/WORK IN PROGRESS

8.1 General

Departments/Principal Accountants should inform the Corporate Support Team as soon as possible if they consider that they will have any difficulty in complying with the following stock and work in progress working paper requirements.

Internal audit will be present at selected stock counts and will be performing sample checks. External audit may also be present.

8.2 Stock Count

All Development and Infrastructure Services (Salt and Street Lighting) and Community Services (Social Work) stores must perform a full physical stock count on or around 31 March. Instructions will be issued to all Development and Infrastructure Services locations with stores by 1 March by the Development and Infrastructure Services Strategic Finance Team. The Community Services Departmental Finance Team will issue instructions for the Social Work stores.

Stock certificates must be completed by Development and Infrastructure Services and Community Services and sent to their Departmental Principal Accountant by Thursday 12 April. These certificates should be accompanied by detailed working papers including;

- Original stock count working papers.
- Final priced stock sheets (quantity x price) totalled to give stock value for each store.
- Details of obsolete stock and any stock provisions / write-downs.

The Principal Accountants should pass all reviewed certificates and the above stock working papers to the Corporate Support Team for inclusion in the year-end working paper files for the external auditors by Wednesday 18 April. Where possible electronic working papers should be provided.

8.3 Work in Progress – Roads and Lighting Operational Holding Account

Development and Infrastructure Services are required to prepare a valued list of work in progress for the Roads and Lighting Operational Holding Account by 2 May and this should be passed over to the Principal Accountant – Development and Infrastructure Services for review.

Detailed listings at works order level of work in progress for the Roads and Lighting Operational Holding Account should be sent (preferably in electronic format) to the Corporate Support Team to back up the work in progress figure processed through the ledger. This should be received by close of business on the 4 May.

9 CONTROL AND SUSPENSE ACCOUNTS

9.1 Control Accounts

A responsible person has been identified for each control account in the general ledger. Reports will be issued on 3 April giving the current balance on each control account along with a "Carry Forward of Control Account Balance" form. The balance in the control account either requires to be cleared to zero or carried forward to the next financial year. If a carry forward is required, justification and a reconciliation must be attached to the carry forward form. All clearance and adjusting journals must be completed and input into the ledger by Wednesday 3 May. The "Carry Forward of Control Account Balance" form should be sent to the Strategic Finance Consolidated Team (Kilmory) by Monday 30 April. The Customer Services Strategic Finance Team has until Tuesday 15 May to clear the "raw cash" control account balances in conjunction with processing of year-end council tax and NDR journals.

9.2 Suspense Accounts

A responsible person has been identified for each suspense account in the general ledger. Reports will be issued on 3 April giving the balance on each suspense account. This balance requires to be cleared. Under no circumstances should transferring to another suspense account clear the balance. All clearance journals for suspense accounts other than payroll suspense must be completed and input into the ledger by Friday 27 April.

Entries from the monthly Pay07 payroll run which hit the payroll suspense should be cleared by 6 April and cleared by 25 April for the Pay10 teachers' payroll run. This will enable the payroll accruals to be prepared and processed through the ledger.

10 PAYROLL

10.1 General

Deadlines for the receipt of timesheets, expenses and other payroll input from departments will follow normal payroll deadlines. Separate guidance will be issued from Customer and Support Services, Campbeltown prior to the year-end.

Any additional questions on payroll and travel claims should be directed as follows:

Payroll – 01586 555211

Travel Claims– Malcolm Bannatyne – 01586 555256

10.2 Payruns

Details of the method of calculating payroll accruals are noted below and accruals will be processed by the Strategic Finance Consolidated Team. Appendix 2 gives full details of the year end payroll dates and accruals required.

Payrun	Week/Month No	Proportion Accrued		
		Payroll	Overtime	Travel & Subsistence
Pay 07 Monthly	01	16/31sts	100%	100%
Pay 10 Teachers	01	100% part time hrs *	N/A	100%

* Part time teachers' hours and enhancements relating to March will be 100% accrued.

10.3 Travel Claims

Staff travel claims are mainly submitted via the "MyView" on-line system. The year-end deadlines for "MyView" travel and expense claims are as follows:

- PAY 07 Mth 1 - must be submitted by 23 March 2018 & authorised by 29 March 2018.
- PAY 07 Mth 12 - must be submitted by 20 February 2018 & authorised by 28 February 2018.
- PAY 10 Mth 1 - must be submitted by 12 April & authorised by 17 April 2018.

The above cut-off dates for travel and expense claims over the year-end period will be clearly displayed on the "MyView" system when staff log in.

All other travel expense claims should be sent to the Creditors Section no later than the above authorised date for the appropriate payroll.

Care should be taken to note the dates for receipt of travel and expense claims at the creditors section in order to ensure that as much travel and expenses as possible for the period up to 31 March 2018 is incorporated within the pay run that will be accrued. It is essential, for accrual purposes, that all business mileage incurred up to and including 31 March is incorporated into one claim and any business mileage incurred on or after 1 April is entered onto a separate claim.

If a travel claim is not going to meet the creditor section's deadline, then the department will require to accrue the travel claim manually. In this instance, it is still preferable to have two separate travel claims for before and after the 31 March, for ease of accrual preparation.

It is imperative that leased car users enter their final milometer reading onto their 2017/2018 claim. Details of Essential and Leased car users business mileage must be communicated to the Inland Revenue and is used to calculate their tax, so it is very important that the figures given are accurate and relate to the correct financial year.

11 AMENDMENTS TO HIERARCHIES / COST CENTRES DURING YEAR END PERIOD

- 11.1** Any cost centre/account codes that have been used in the period year 2017/2018 that have to be disabled for the year 2018/2019 will not be processed until after the Support Service model has been run through the ledger and the analytical review has been completed.

The control sheets should still be sent to the Strategic Finance Consolidated Team (Whitegates) and will be held here until the changes are made. The period that this affects is 31 March 2018 – 31 May 2018.

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
1. Capital Expenditure	1	Final preparation of year end capital payments	19/03/18 to 03/04/18	Departments	
	2	Dep'ts Cut off date for capital payments to Creditors Section	03/04/2018	Departments	
	3	Processing of final external capital payments	04/04/18 to 06/04/18	Creditors Section	
	4	Final payment run processed capital	06/04/2018	Creditors Section	
	5	Year end journals of transfers to/from revenue accounts	19/03/18 to 03/04/18	Corporate Support - Accountant	
	6	Property Fee Charges Processed	19/03/18 to 03/04/18	Corporate Support - Accountant	
	7	Roads interfaces checked daily for capital expenditure	19/03/18 to 06/04/18	Corporate Support - Accountant	
	8	Dept's complete capital accruals template/CFCR template/journals/ and send to Strategic Finance - Corporate Support (Whitegates)	04/04/18 to 06/04/17	Departments	
	9	Dept's cut off date for capital accruals template/CFCR template/journals to Strategic Finance - Corporate Support (Whitegates)	06/04/2018	Departments	
	10	Processing of final external capital payments/accruals/CFCR (Uploading by Consolidated Team)	09/04/2018	Corporate Support - Accountant	
	11	Capital expenditure processing complete	09/04/2018	Corporate Support - Accountant	
2. Capital Expenditure - Fixed Asset Processing	1	Capital expenditure final download from ledger	10/04/2018	Corporate Support - Accountant	
	2	Allocation of balance sheet codes to mass allocation journal	11/04/18 to 13/04/18	Corporate Support - Accountant	
	3	Mass allocation processed	13/04/2018	Corporate Support - Accountant	
	4	Capital expenditure complete	13/04/2018	Corporate Support - Accountant	
<i>Depreciation/Property Plant and Equipment Processing</i>	5	Revaluation of Properties by Estates	23/04/2018	Estates	
	6	Update asset register for additions/disposals/transfers	18/04/18 to 23/04/18	Corporate Support - Accountant	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
	7	Update Asset Register for Revaluations	24/04/18 to 27/04/18	Corporate Support - Accountant	
	8	Process balance sheet depreciation/revaluation journals	27/04/2018	Corporate Support - Accountant	
	9	Reconcile asset register to ledger	30/04/2018 to 02/05/18	Corporate Support - Accountant	
	10	Run depreciation/impairment charges	02/05/2018	Corporate Support - Accountant	
	11	Capital Accounting Entries Complete	02/05/2018	Corporate Support - Accountant	
<i>Non-Current Assets Available for Sale</i>	12	Obtain supporting evidence for assets classified for sale	12/03/18 to 16/03/18	Corporate Support - Accountant	
	13	De-classify assets no longer meeting AH for S criteria	19/03/2018	Corporate Support - Accountant	
	14	Re-classify any items newly meeting AH for S Criteria	19/03/2018	Corporate Support - Accountant	
	15	Up-date asset register with reclassifications	19/03/2018	Corporate Support - Accountant	
3. Loan Charges	1	Complete interest on revenue balances	05/03/2018	Corporate Support - Sandra Coles	
	2	Complete PSTM Reconciliations	09/04/18 to 10/04/18	Corporate Support - Sandra Coles	
	3	Accrual of Borrowing Interest and Expenses	11/04/18 to 12/04/18	Corporate Support - Sandra Coles	
	4	Accrual of Investment Interest and Expenses	11/04/18 to 12/04/18	Corporate Support - Sandra Coles	
	5	Strategic Finance expense allocation	12/04/2018	Corporate Support - Sandra Coles	
	6	Agree loans fund advances b/f	01/03/2018	Corporate Support - Sandra Coles	
	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	13/04/18 to 16/04/18	Corporate Support - Peter Cupples	
	9	Calculate average interest and expense rate	13/04/18 to 16/04/18	Corporate Support - Peter Cupples	
	10	Input annuity rate loan charges model and calculate loan charges	17/04/2018	Corporate Support - Peter Cupples	
	11	Process loans charges/SMGFB journal	18/04/2018	Corporate Support - Sandra Coles	
	12	Loans fund revenue account (ensure nil)	18/04/2018	Corporate Support - Sandra Coles	
	13	Loans Charges Complete	18/04/2018	Corporate Support - Peter Cupples	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
4. IFRS Pensions Accounting - Year End Accounting Entries	1	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	01/05/2018	Corporate Support - Moira Miller	
	2	Check reasonability of data in report	01/05/2018	Corporate Support - Moira Miller	
	3	Calculate pensions entries in ledger	01/05/2018	Corporate Support - Moira Miller	
	4	Process pensions entries in ledger	01/05/2018	Corporate Support - Moira Miller	
	5	Check no bottom line impact on general fund	01/05/2018	Corporate Support - Moira Miller	
5. Creditor Payments	6	IFRS Pension Entries Complete	01/05/2018	Corporate Support - Moira Miller	
	1	Deadline for Health and Social Care Partnership Invoices to Creditors	29/03/2018	David Forshaw	
	2	Departments processing old year invoices	03/04/18 to 10/04/18	Departments	
	3	Departments cut off date for passing invoices to Finance (Campbeltown)	10/04/2018	Departments	
	4	Processing of final revenue payments 2017/18	11/04/18 to 12/04/18	Creditors Section	
	5	Final payment run processed	12/04/2018	Creditors Section	
	6	Production and processing of final feeders to road costing	12/04/2018	Creditors Section	
	7	Closure of March 2018 Period (5pm)	12/04/2018	Consolidated Team - Astrid Ronald	
	8	Reconciliation of Core Payables Liability	13/04/2018	Consolidated Team - Astrid Ronald	
	9	VAT return completed	13/04/18 to 27/04/18	Corporate Support - Sandra Coles	
6. Health and Social Care Integration	10	Creditor Payments and VAT completed	27/04/2018		
	1	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	20/04/2018	David Forshaw	
7. Revenue Accruals/Prepaid Expenditure	1	Accrued/Prepaid expenditure templates issued to departments	01/03/2018	Consolidated Team - Astrid Ronald	
	2	Departments complete accrued/prepaid expenditure template - this to be collated and checked by Departmental Strategic Finance Teams	11/04/18 to 20/04/18	Departments / Departmental Strategic Finance Teams	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
<i>PECOS Accruals</i>	3	Deadline for return of accrued/prepaid expenditure template	24/04/2018	Departmental Finance Teams	
	4	Consolidated team process accrued/prepaid expenditure	25/04/18 to 27/04/18	Consolidated Team	
	5	Deadline for Upload of Accrual Templates to General Ledger.	27/04/2018	Consolidated Team	
	6	Mismatches to be cleared from PECOS system. Procurement to check that all mismatches are cleared by close of business.	28/03/2018	Departments/Mary McKerral	
	7	Final Year end invoices processed through PECOS.	28/03/2018	Departments	
	8	Orders received prior to 31 March, receipted on PECOS System (up to 4.00pm)	29/03/2018	Departments	
	9	Final PECOS interface with payables ledger for 17-18	29/03/2018	Creditors Section	
	10	PECOS Accrual Report run.	01/04/2018	Procurement - Mary McKerral	
	11	PECOS Accrual Report issued to Consolidated Team to manipulate to include department and return to PECOS team to issue to Departments.	03/04/2018	Procurement - Mary McKerral / Consolidated Team - Astrid Ronald	
	12	PECOS interfaces to Payables to continue processing into New Year. IT will exclude from Total Feeder until final payables run for old year.	03/04/18 to 12/04/18	Procurement/Creditors	
	13	Departments to include unpaid receipted orders on main accrual template	04/04/18 to 22/04/18	Departments / Departmental Strategic Finance Teams	
	<i>Holiday Pay Accrual - Teachers</i>	14	Collection of teacher data	09/04/2018	Corporate Support - Accountant
15		Calculation of teachers holiday pay accrual	10/04/2018	Corporate Support - Accountant	
16		Process journal and SMR reversing entry	10/04/2018	Corporate Support - Accountant	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
<i>Holiday Pay Accrual - Other Staff</i>	17	Completion of holiday pay accrual template based on previous years sample and methodology	11/04/2018	Corporate Support - Accountant	
	18	Process journal and SMR reversing entry	11/04/2018	Corporate Support - Accountant	
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	19	Deadline for Travel/Expense Claims - Pay 07 Month 1	23/03/2018	Departments	
	20	Deadline for Timesheets to Payroll - Pay 07 Month 1	03/04/2018	Departments	
	21	Processing Pay 07 Month 1	03/04/18 to 05/04/18	Payroll Section	
	22	Clearance of Pay 07 Month 1 suspense items	06/04/2018	Payroll Section	
	23	Accrual Pay 07 Month 1	17/04/18 to 19/04/18	Consolidated Team - Ailsa Laing/Duncan MacBrayne	
<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	24	Deadline for Travel/Expense Claims - Pay 10 Teachers Month 1	12/04/2018	Departments	
	25	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	17/04/2018	Departments	
	26	Processing Pay 10 Teachers Month 1	17/04/18 to 20/04/18	Payroll Section	
	27	Clearance of Pay 10 Month 1 suspense items	23/04/18 to 25/04/18	Payroll Section	
	28	Accrual Pay 10 Teachers Month 1	26/04/18 to 30/04/18	Consolidated Team - Ailsa Laing/Duncan MacBrayne	
<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	29	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	10/05/2018	Departments	
	30	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	14/05/2018	Departments	
	31	Processing Pay 10 Teachers Month 2	14/05/18 to 16/05/18	Payroll Section	
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	1	Department cut off date to send debtor accounts to Debtors Section	23/03/2018	Departments	
	2	Input of old year debtor accounts (Central and Local)	23/03/18 to 29/03/18	Debtors Section -Jennifer Gorman	
	3	Year end reports produced	29/03/2018	Debtors Section -Jennifer Gorman	
	4	Sundry Debtor account reconciliations	03/04/18 to 18/04/18	Debtors Section -Jennifer Gorman	
	5	Calculation of Bad Debt Provision	12/04/18 to 18/04/18	Debtors Section -Jennifer Gorman	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
<i>Housing Benefit Overpayments</i>	6	Process journal adjusting ledger for change in BDP	18/04/2018	Debtors Section -Jennifer Gorman	
	7	Sundry Debtor accounts complete	18/04/2018	Debtors Section -Jennifer Gorman	
	8	Calculation of Housing Benefit Overpayment Debtor	03/04/18 to 05/04/15	Housing Benefits Section - Maggie Campbell	
	9	Calculate associated bad debt provision	06/04/18 to 09/04/18	Housing Benefits Section - Maggie Campbell	
	10	Process journals for housing benefit overpayments	10/04/2018	Housing Benefits Section - Maggie Campbell	
	11	Housing Benefit Overpayments Complete	10/04/2018	Housing Benefits Section - Maggie Campbell	
<i>Banking</i>	12	All monies/cheques should be banked	29/03/2018	Departments	
	13	Monies/cheques received after final banking relating to 17/18 to be added to accruals template	03/04/18 to 04/04/18	Departments	
<i>E-Income Journals</i>	14	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	29/03/2018	Departments	
<i>Bank Reconciliations</i>	15	Cash Section to process year-end E-income	03/04/18 to 04/04/18	Departments	
	16	Request bank certificates for all accounts	01/03/2018	Corporate Support - Sandra Coles	
	17	Bank reconciliation on expenditure account	05/04/18 to 27/04/18	Creditors Section	
	18	Bank reconciliation on Council Tax and NDR	05/04/18 to 27/04/18	Revenues - Alison Millar	
	19	Bank reconciliation on Income Account	05/04/18 to 27/04/18	Revenues - Alison McGeachy	
<i>Imprests</i>	20	Bank reconciliation on Housing Benefit Account	05/04/18 to 27/04/18	Benefits - Sharon Leitch	
	21	Bank reconciliation on Land Contamination Bank Account	05/04/18 to 27/04/18	Corporate Support - Sandra Coles	
	22	Imprest certificates/returns issued to imprest holders	01/03/2018	Creditors Section	
	23	Establishments complete certificates/returns	03/04/18 to 20/04/18	Departments	
	24	Deadline for return of Certificates to Cash Section	20/04/2018	Departments	
	25	Reconciliation of all Imprest balances (including schools)	23/04/18 to 26/04/18	Creditors Section	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
<i>Other Income Accruals / Deferred Income</i>	26	Process final imprest adjustments in ledger	26/04/2018	Creditors Section	
	27	Income Accrual / Deferred Income Templates issued to departments	01/03/2018	Consolidated Team - Astrid Ronald	
	28	Departments complete other income accrual/ deferred income templates	03/04/18 to 20/04/18	Departments	
	29	Dept's cut-off date for return of income accruals / deferred income template to Strategic Finance Teams	20/04/2018	Departments	
	30	Consolidated team process income accruals / deferred income	23/04/18 to 27/04/18	Consolidated Team	
9. Internal Recharges	1	Final date for producing 2017/2018 Internal recharges	29/03/2018	Departments	
	2	Deadline for coded recharges to be sent to Corporate Support	06/04/2018	Departments	
	3	Internal Recharges uploaded into the ledger	06/04/2018	Consolidated Team - Elaine Maxwell	
	4	Outstanding Accounts cleared from Internal Recharge system	06/04/2018	Consolidated Team - Elaine Maxwell	
	5	Departments to clear 29901 accounts	09/04/18 to 13/04/18	Departments	
10. Stores and Work in Progress - Stores	1	Departmental SF Teams issue instructions to Stores	01/03/2018	Departmental Support - Team	
	2	Departments prepare for stock count	02/03/18 to 28/03/18	Departments	
	3	Stock count	29/03/2018	Departments	
	4	Stock certificates to be completed and sent to Principal Accountant, both Development and Infrastructure Services and Community Services	03/04/18 to 12/04/18	Departments	
	5	Principal Accountants to review certificates and process final journal	13/04/18 to 18/04/18	Departmental Support - Team	
<i>Work in Progress</i>	6	Department prepares a valued list of Works in Progress	03/04/18 to 02/05/18	Departments	
	7	Pass to Principal Accountant for Review and Journal Processing	03/05/18 to 04/05/18	Departmental Support - Team	
	8	Consolidation Adjustments (if any)	07/05/2018	Corporate Support - Moira Miller	

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2017-18 Dates	Lead Responsibility	Actual 2017-18 Completed Dates
	9	Finalise Lead Schedule and Working Papers	07/05/2018	Corporate Support - Moira Miller	
11. Control and Suspense Accounts - Control Accounts	1	Report issued to Control Account Holder	03/04/2018	Consolidated Team - Astrid Ronald	
	2	Clear balance or complete Carry Forward of Control Account Balance form	04/04/18 to 30/04/18	Control Account Budget Holders	
	3	Transfer of control account balances to Balance Sheet	01/05/18 to 04/05/18	Consolidated Team - Astrid Ronald	
Suspense Accounts	4	Report issued to Suspense Account Holder	03/04/2018	Consolidated Team - Astrid Ronald	
	5	Balance should be cleared (excluding payroll suspense which should be cleared by 06 April for Pay07 entries and 25 April for Pay10)	04/04/18 to 27/04/18	Departments	
11. Journals and Feeders	1	Opening of April and Adjust Periods	29/03/2018	Consolidated Team - Astrid Ronald	
	2	Departments prepare and input journals	03/04/18 to 04/05/18	Departments	
	3	Dept's cut off date for journals	04/05/2018	Departments	
	4	Processing of Central Finance journals	04/05/2018	Consolidated Team	
	5	Final feeders from roads costing to general	04/04/18 to 04/05/18	Departmental Support - Joyce Cowan	
	6	Preparation and input of any final journals identified	08/05/18 to 11/05/18	Consolidated Team/Corporate Support Support	
	7	Central support / departmental admin recharging	14/05/18 to 15/05/18	Corporate Support- Accountant	
	8	Input of Live Argyll Journals and agreement of final Balance Sheet Position	27/03/18 to 15/05/18	Departmental Support - Anne MacDougall	
	9	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	27/03/18 to 15/05/18	Departmental Support - Elizabeth Moller	
	10	Closure of 2017/2018 ledger	15/05/2018	Corporate Support - Moira Miller	

YEAR END 2017/2018

Appendix 2 - Schedule for Payroll, Overtime and Travel accruals

PAYRUN	MTH NO	PROCESSING DATE	PAY DATE	PERIOD ENDING	PAYROLL COSTS % ACCRUED/PREPAID	OVERTIME COSTS % ACCRUED	TIMESHEETS TO PAYROLL BY:	**TRAVEL CLAIMS TO CREDITORS BY:	TRAVEL & SUBSISTENCE % ACCRUED	Additional Notes
Pay 07 Monthly	01	5th April	14th April	15th April	16/31sts accrued	100% accrued	3rd April	23rd March	100% accrued	Old Year Claims Only
Pay 10 Teachers	01	20th April	26th April	30th April	100% part time hours for this period - See note *	N/A	17th April	12th April	100% accrued	Old Year Claims Only
Pay 10 Teachers	02	16th May	24th May	31st May	See note *	N/A	14th May	10th May	N/A	N/A

Notes

* Pay 10 Teachers Month 01: Part time Teachers hours and enhancements relating to March will be 100% accrued.

** This relates to manual travel claims, not those through "my view" for which separate deadlines have been set by payroll.

* Pay 10 - Month 02 accrual will be done by the Strategic Finance - Community Services Departmental Team. Due to timing of Month 01 period end date, it's unlikely there will be many March hours requiring accrual.

Note: Easter Public Holidays are on the 30th March and 2nd April 2018

Appendix 3 - Health and Social Care Partnership Closedown Timetable

Work Area	Task No.	Task Description	2017/18 Dates	Lead Responsibility	Monitored / Actioned By	Comments
1. Capital Expenditure	1	Same as corporate schedule				
2. Capital Expenditure - Fixed Asset Processing	1	Equipment store stock take to be completed	29/03/2018	Equipment Store Manager	Mary	Mary to liaise with equipment store manager
	2	Cut off date for submission of stock certificate and detailed working papers to IS Finance Team	06/04/2018	Equipment Store Manager	Mary	Mary to liaise with equipment store manager
	3	Cut off date for checking, signing and submission of stock certificates to Corporate Accounting	11/04/2018	Principal Accountant - Integration Services	Mary and David	check and agree stock certificate
	4	Calculate net movement in the value of equipment owned by the SW Equipment Store and provide to Principal Accountant - Integration Services	18/04/2018	Corporate	Moira Miller	
3. Creditors Payments	1	Cut off date for submission of 2017/18 supplier invoices to creditors	29/03/2018	Department	David	E-mail to areas to remind them about deadline
	2	Cut off date for processing of 2017/18 SW supplier invoices through payables	06/04/2018	Creditors Section	Creditors	Malcolm to let David know when all blue batches are processed
	3	Final payment run processed involving SW invoices	09/04/2018	Creditors Section	Creditors	Malcom to let David know when payrun is posted to general ledger
4. Revenue Accruals	1	Accrued/Prepaid expenditure templates issued to department	01/03/2018	Consolidated Team	Astrid	
	2	IS Finance Team issue accrual/prepayment calculation templates to department	01/03/2018	IS Finance Team	David	Issue with instructions and key dates
	3	Department completes accrued/prepaid expenditure template	03/04/2018 to 12/04/2018	Department	Finance Contacts	Provide support to admin and budget holders as necessary, monitor progress
	4	Accrued/prepaid expenditure template submitted to IS Finance Team for checking and consolidation	17/04/2018	Department	Sharon and Mary	Make sure that all of their service's templates have been returned
	5	Cut off date for checking and consolidation of accrued/prepaid expenditure templates for SW	19/04/2018	IS Finance Team	David and Sharon	Review templates and backup
5. PECOS	1	Issue SW PECOS reports to finance contacts for review and follow-up on queries with budget holders.	09/03/2018	IS Finance Team	David	Issue with other year end documents and guidance
	2	Mismatches to be cleared from PECOS system	28/03/2018	Department	Alistair, Karen and Alison	Monitor progress of requisitioners
6. Debtors	3	Unpaid PECOS orders report to be issued to IS Finance Team for inclusion on accruals template	03/04/2018	Consolidated Team	Astrid	
	4	PECOS accruals to be added to central template	04/04/2018	IS Finance Team	Alistair	
	1	Cut off date for processing debtors invoices in 2017/18	28/03/2018	Department	David	Include in year end instructions and issue reminder e-mail. Alistair and Alison to prepare year end recharges to NHS
	2	Cut off date for preparing residential and non-residential care debtors accruals	18/04/2018	IS Finance Team	Moira and Alison	
7. Payroll	3	Calculate adjustment to bad debt provision	17/04/2018	Corporate Team	Corporate	Backup to be provided to David for review and action in 2017/18 to reduce o/s debt
	1	Payroll journal processed in to the general ledger	17/04/2018	Payroll / Consolidated Team	Astrid	Astrid to let David know when completed
	2	Payroll accrual prepared	19/04/2018	IS Finance Team	Mary	Simple prorata approach to be used and adjustments to be prepared
8. CareFirst	1	Cut off for processing of charges to be charged to 2017/18	28/03/2018	Department	David	Instruction in year end guidance and e-mail reminder
	2	Final payables interface generated from CareFirst	29/03/2018	IS Finance Team	Karen	
	3	Snapshot of outstanding transactions taken from CareFirst	29/03/2018	IS Finance Team	Karen	Run year end reports for homecare, residential care, direct payment and adoption
	4	Recommence processing of invoices via CareFirst - all to be charged to April 2018/19 with year end adjustments processed via accrued/prepaid expenditure templates	03/04/2018	Department / Creditors	David	Instruction in year end guidance and e-mail reminder
9. Long Term Debt - Charging Orders	1	Prepare charging order journal entries and agree with Corporate Team	12/04/2018	IS Finance Team	Sharon	To be checked and agreed with David and Moira Miller
10. Consolidation	1	Take snapshot of general ledger following payrun including last of the SW supplier invoices being processed into 2017/18	12/04/2018	IS Finance Team	David	
	2	Create consolidation template to produce outturn	11/04/2018	IS Finance Team	David	Mary and Sharon to review workings
	3	Report outturn position	20/04/2018	IS Finance Team	David	Pass figure to Caroline Whyte to Agree with Kirsty Flanagan.

END OF PROCESS