

UNAUDITED ANNUAL ACCOUNTS 2020-21

1. EXECUTIVE SUMMARY

- 1.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2021 and the preparation of the Council's Unaudited Annual Accounts for 2020-21.
- 1.2 The appendices to the report outline the timetables for the closure of the Council's 2020-21 General Ledger, the Social Work Closedown and the Annual Accounts Preparation Plan.
- 1.3 The Committee is asked to note that plans are in place to prepare the Council's Annual Accounts, consistent with the Accounting Code of Practice and submit them to Council prior to 30 June 2021.

UNAUDITED ANNUAL ACCOUNTS 2020-21

2. INTRODUCTION

- 2.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2021 and the preparation of the Council's Unaudited Annual Accounts for 2020-21.
- 2.2 Processes have been established to ensure that the Annual Accounts are prepared in accordance with International Financial Reporting Standards (IFRS) on an on-going basis. There are no major changes in accounting practice for 2020-21.

3. RECOMMENDATIONS

- 3.1 To note that plans are in place to prepare the Council's Annual Accounts, consistent with the Accounting Code of Practice and submit them to Council prior to 30 June 2021.

4. DETAIL

- 4.1 "An Audit Committees – Practical Guidance for Local Authorities" has been issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). This suggests that Audit Committees should have an overview of the plans made for preparation of the Council's Annual Accounts.
- 4.2 A set of instructions for the end of the financial year have been drafted. These cover year-end close down of the Council's financial systems and the preparation of a set of accounts in line with professional and legislative requirements. These are included within appendices 1 and 2.
- 4.3 The project plan included with the instructions is detailed and includes the following milestones:
- Capital expenditure and treasury management revenue accounts completed by 16 April 2021.
 - Revenue expenditure, creditors, debtors, accruals and prepayments completed by 27 April 2021.
 - Review and adjustments to ledger and central department cost allocations completed by 14 May 2021.
 - Council Tax and NDR entries completed by 13 May 2021.
 - Agreement of inter-group balances with Live Argyll and associated journals processed by 13 May 2021.

- Preparation of Unaudited Annual Accounts including report by Section 95 Officer by 3 June 2021.
- Unaudited Annual Accounts considered by a meeting of the Audit and Scrutiny Committee on 15 June 2021.
- Unaudited Annual Accounts considered by a meeting of the Full Council on 24 June 2021.
- Submission of Unaudited Annual Accounts to Accounts Commission by the statutory deadline of 30 June 2021.

4.4 Previously external Audit has been satisfied with the quality of working papers and general arrangements for preparation of the Annual Accounts. The plan should result in Financial Statements prepared by the required deadline of 30 June 2021 and with supporting documentation of a standard to enable completion of the audit by 30 September 2021.

4.5 Whilst there are no major changes in accounting practice for 2020-21, amendments to IFRS 16 Leases will take effect from 01 April 2021, preparatory work is underway to ensure compliance with the new standard.

5. CONCLUSION

5.1 The timescales are in line with the previous year which should ensure that the Annual Accounts are completed on time and that the working papers meet Audit Scotland's requirements.

6. IMPLICATIONS

6.1	Policy –	None at present
6.2	Financial -	None at present
6.3	Legal -	None at present
6.4	HR -	None at present
6.5	Fairer Duty Scotland -	None at present
6.5.1	Equalities -	None at present
6.5.2	Socio-Economic Duty -	None at present
6.5.3	Islands Duty -	None at present
6.6	Risk -	None at present
6.7	Customer Service -	None at present

Kirsty Flanagan
Section 95 Officer

Councillor Gary Mulvaney, Council Depute Leader and Policy Lead for Financial Services and Major Projects

For further information please contact Anne Macdougall, Finance Manager, on 01586-555269.

Appendix 1 - Year End Instructions including General Ledger Closedown and Accounts Preparation Plan

Appendix 2 – Schedule for Payroll, Overtime and Travel accruals

Appendix 3 – Health and Social Care Partnership Closedown Timetable



Year End Instructions & General Ledger Closedown Timetable

Financial Year

2020-2021

**YEAR-END INSTRUCTIONS – GENERAL LEDGER CLOSEDOWN
2020/2021 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 green are critical to achieving a ledger closedown of **14 May 2021**. **It is vital that any slippage from these deadlines is identified as soon as possible and brought to the attention of Sharon Macalister 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 23 April 2021**.
- 1.3 Year-end instructions specific to Development and Infrastructure Services will be issued from their Departmental Financial Services 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. 30 April, or 09 April if they contain VAT.
- 2.3 As internal recharges are not processed for Live Argyll, the debtors deadline of 24 March needs to be adhered to for transactions of this nature otherwise they will require to be accrued.
- 2.4 Diane McMillan will collate all invoices and email to creditors eliminating the need for headers. In doing so, no invoices relating to 2021/2022 will be sent to creditors prior to w/c 12 April 2021, therefore everything received prior to this date will be automatically allocated to 2020/2021.

3 REVENUE PAYMENTS AND ACCRUALS

3.1 Creditor Invoices (Manual Batches)

Invoices relating to the 2020/2021 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Tuesday 6 April for processing through the payables ledger by 09 April. All old year invoices must be batched separately and be clearly marked as **"2020/2021"**.

All invoices sent to Creditors between Monday 15th March and Tuesday 6th April 2021 should have a cover sheet clearly showing which financial year the invoices should be processed to. These cover sheets will be issued by Creditors and **must** be used. In addition, as almost all invoices are now being submitted electronically it would be helpful if both the top of the batch header and the subject field of the email could clearly show either the financial year 2020/2021 or 2021/2022.

Invoices for 2021/22 should not be sent to Creditors until after Tuesday 6th April 2021, except in circumstances where an Urgent payment is required. Batches of Invoices that are received up to 5pm on Tuesday 6th April 2021 without a cover sheet or other visible identification will be processed to 2020/21 and thereafter to 2021/22.

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 E-mailed to the creditors@argyll-bute.gov.uk by 5pm on 25 March.

3.2 Accruals

All old year invoices received by departments which have failed to make the 5pm Tuesday 6 April deadline or, the PECOS deadlines detailed at section 3.4, will require to be accrued. In addition, any goods or service received prior to 1 April but not yet invoiced must also be accrued. These items must be input into the accrual templates which will be emailed to the Departmental Financial Services Teams at the beginning of March for distribution.

The Departmental Financial Services Teams will check, review and collate their respective departmental accruals before returning templates to the Finance Support Team for processing. Each Departmental Financial Services Team will agree with their respective department a timeline for the return of all accrual templates and supporting documentation.

Departmental Financial Services Teams must return all accrual templates and, make available, supporting documentation to the Finance Support Team, Kilmory by **5pm on Friday 23 April at the latest**.

In order to comply with Audit requirements, all accruals greater than **£5,000** must have supporting documentation. 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 2021.
- Delivery note dated on or before 31 March 2021.
- Other documentation which provides evidence that the goods or services were provided on or before 31 March 2021.

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 Financial Services Team.

The Finance Support team will have the accrual templates uploaded by close of play on 27 April. If Departments receive invoices of a material value after their accrual deadline of 23 April, please advise your Financial Services Departmental contact, who will make a determination in conjunction with Financial Services Management as to whether an additional accrual should be processed.

3.3 Invoices relating to 2020/2021 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

All PECOS Invoices are to be submitted to Creditors (pecosinvoices@argyll-bute.gov.uk) by 5pm on Thursday 25th March. Creditors will ensure all PECOS invoices are keyed to PECOS by 5pm on Friday 26th March.

All PECOS users must ensure unpaid invoices (mismatches or receipt required) are cleared by 5pm on Monday 29th March 2021 to allow Creditors to pay all invoices on Wednesday 31st March 2021.

All PECOS users must also ensure all **goods/services/works received/completed** within the old financial year are **receipted** on the system by 5pm on Tuesday 30th March 2021.

No access to PECOS will be available on Wednesday 31st March 2021. Any **goods/services/works received/completed** on Wednesday 31st March will need to be added to accrual report manually.

A PECOS report will be run by the Procurement Team on Thursday 1st April. This will be issued to the Finance Support Team 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 Tuesday 6th April 2021.

- All entries on the PECOS report should be checked by services and accrued where 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 and should be submitted to your respective Departmental Financial Services Team by 23 April 2021.
- These accruals should be entered onto the main departmental accruals template, which should be completed and returned to the Departmental Finance team.

Departments should take the opportunity to review and action all PECOS reports; Unpaid and Open Orders Reports, they received weekly/monthly in the lead up to year-end and rectify as many of the housekeeping issues as possible. Doing this will greatly reduce the number of orders you need to review on your accrual report.

Review all open orders on the provided report and:

- Close any orders where you are satisfied that the order is complete with no outstanding items or invoices due.
- Receipt any orders completed.
- Clear any mismatches to allow the payment of the invoice or request a credit note if the invoice is incorrect.
- Chase up any missing orders.
- Chase up any outstanding invoices.
- Cancel any orders no longer required.

Any unpaid invoices (mismatches or receipt requirements) cleared after 5pm on Tuesday 30 March 2021 will be automatically paid from the new financial year. If you require this to be paid from the old financial year, you require to mark it up on the accrual report accordingly.

PECOS will continue to operate as normal from Thursday 1st April 2021 and all invoices processed will be paid out of the new financial year; 2021/2022.

4 SUNDRY DEBTORS AND INCOME

4.1 Sundry Debtors

The Debtors Section of Financial Services Team, Campbeltown, must receive debtors account input forms, relating to 2020/21, by 24 March. If you have local input of debtor accounts, all accounts for financial year 2020/21 must be input by 30 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 2021/2022 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 31 March to 1 April will all be processed into 2020/2021 financial ledger. All income received from Thursday 1 April onwards, will be processed in the 2021/2022 financial ledger.

Any income processed through cash receipting for the cash in transit period will be accrued by the cash receipting team.

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 2020/2021 is taken to the Area Office by 4pm on Wednesday 31 March.

For offices/facilities that use the bank, again, all money relating to financial year 2020/2021 should be banked before close of business on 31 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 Financial Services 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 31 March. Completed E-Income journals should be e-mailed on 31 March to the Cash Section (Financial Services). All other manual income journals should be posted on 31 March to arrive at the Cash Section (Financial Services) no later than Tuesday 6 April.

Separate E-Income journals should be completed for income received from 1 April onwards – this will be processed in financial year 2021/2022. 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 (Financial Services) will issue imprest certificates/returns to imprest holders by Friday 5 March. **Certificates for all establishments, including schools, should be returned to the Creditors Section (Financial Services), Campbeltown as soon as possible after 31 March but no later than Friday 16 April.**

5 CAPITAL

5.1 Capital Expenditure and Capital Journals

All capital invoices relating to 2020/21 should be sent to the Campbeltown Creditors section or E-mailed to creditors@argyll-bute.gov.uk as soon as possible, **but no later than 5pm on Friday 26 March.**

All old year capital invoices received by departments but which have failed to make the 26 March 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 E-mailed to gilly.allenby@argyll-bute.gov.uk by 5pm on Tuesday 6 April. All capital accruals must have supporting documentation which proves that the expenditure was incurred prior to 1 April.

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 2020/21.

The template should be E-mailed to gilly.allenby@argyll-bute.gov.uk by 5pm on Thursday 1 April.

6 JOURNALS

- 6.1 Departments will be allowed to process their own journals up to 30 April. Only material adjustments will be processed by the Finance Support Teams after this date with agreement of Financial Services Management.

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 Friday 09 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 2020/2021 should **not be processed at all by any staff after 09 April** without consulting Sandra Coles (Financial Services). Sandra will be preparing the VAT return for March once the payables ledger is closed on 09 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 26 March.

7 INTERNAL RECHARGES

7.1 Old Year Internal Recharges

Over £1,000

Internal recharges will be processed by the Finance Support Team.

On 1 March, the Finance Support 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 Finance Support Team by 19 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 2020/2021 is Friday 26 March. These should be sent to receiving departments for coding immediately.

Receiving departments should send all internal recharges to the Finance Support Team, Kilmory as early as possible, but no later than 1pm on Thursday 1 April. These will be processed and coded into March on Tuesday 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:

Executive Director – Douglas Hendry - Education	E2000010000.29901
Financial Services	C1283010000.29901
Executive Director – Douglas Hendry – non Education	80000000000.29901
Executive Director – Kirsty Flanagan	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 Finance Support Team by 12 noon on 1 April and will be uploaded into the ledger on Tuesday 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 Finance Support Team by 12 noon on 1 April and will be uploaded into the ledger on Tuesday 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 9 April.

8 STORES/WORK IN PROGRESS

8.1 General

Departments should inform their Principal Accountants 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 Fuel), and 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 Financial Services Team. The Social Work Departmental Finance Team will issue instructions for the Social Work stores.

Stock certificates must be completed by Roads and Infrastructure Services and Social Work Services and sent to their Departmental Principal Accountant by Friday 09 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 retain all reviewed certificates and the above stock working papers for inclusion in the year-end working paper files for the external auditors by Thursday 15 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 4 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 retained (preferably in electronic format) to back up the work in progress figure processed through the ledger.

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 1 April to the relevant Finance Contact, giving the current balance on each control account along with a "Carry Forward of Control Account Balance" form. The Finance Contact will complete the appropriate forms once all journal entries have been processed and ensure they are signed off by the responsible person. Care should be taken to ensure that any balances to be carried forward are correct and represent a genuine debtor or creditor.

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 Friday 30 April. The "Carry Forward of Control Account Balance" form should be sent to the Finance Support Team (Kilmory) by Tuesday 27 April.

The Revenue and Benefits Finance Manager has until Thursday 13 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 1 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 23 April.

Entries from the monthly Pay07 payroll run which hit the payroll suspense should be cleared by 13 April and cleared by 20 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 Financial Services/Payroll, 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 Financial Services Finance Support 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 12 - must be submitted by 19 February 2021 & authorised by 26 February 2021.
- PAY 07 Mth 1 - must be submitted by 19 March 2021 & authorised by 26 March 2021.
- PAY 10 Mth 1 - must be submitted by 1 April 2021 & authorised by 09 April 2021.

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 2021 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 2020/2021 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 2020/2021 that have to be disabled for the year 2021/2021 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 be E-mailed to astrid.ronald@argyll-bute.gov.uk and will be held until the changes are made. The period that this affects is 31 March 2021 – 31 May 2021.

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
1. Capital Expenditure Processing	1	Final preparation of year end capital payments	Morag Cupples	Departments	15/03/21 to 26/03/21
	2	Deadline for capital payments to Creditors Section	Morag Cupples	Departments	26/03/2021
	3	Processing of final external capital payments	Morag Cupples	Creditors Section	26/03/21 to 31/03/21
	4	Final payment run processed capital	Morag Cupples	Creditors Section	31/03/2021
	5	Year end journals of transfers to/from revenue accounts	Morag Cupples	Morag Cupples	15/03/21 to 31/03/21
	6	Property Fee Charges Processed	Moirra Miller	Morag Cupples	15/03/21 to 31/03/21
	7	Ledger checked daily for capital expenditure	Morag Cupples	Gilly Allenby	01/04/21 to 30/04/21
	8	Departments complete capital accruals template/CFCR template/journals and send to Finance Support Team.	Morag Cupples	Departments	01/04/21 to 06/04/21
	9	Deadline for capital accruals template/CFCR template/journals to Financial Services (Whitegates)	Morag Cupples	Departments	06/04/2021
	10	Processing of final external capital payments/accruals/CFCR (Uploading by Finance Support Team)	Morag Cupples	Astrid Ronald	08/04/2021
		11	Capital expenditure processing complete	Morag Cupples	Gilly Allenby
2. Fixed Assets	12	Obtain supporting evidence for assets classified for sale	Morag Cupples	Gilly Allenby	19/04/2021
<i>Non-Current Assets Available for Sale</i>	13	Re-classify assets newly meeting/no longer meeting Assets Held for Sale criteria	Morag Cupples	Gilly Allenby	19/04/2021
<i>Fixed Asset Processing</i>	14	Capital expenditure final download from ledger	Morag Cupples	Gilly Allenby	09/04/2021
	15	Allocate Capital Grant	Morag Cupples	Gilly Allenby	09/04/2021
	16	Allocation of balance sheet codes to mass allocation journal	Morag Cupples	Gilly Allenby	14/04/21 to 29/04/21
	17	Mass allocation processed	Morag Cupples	Astrid Ronald	29/04/2021
	18	Capital expenditure complete	Morag Cupples	Gilly Allenby	29/04/2021
<i>Depreciation/Property Plant and Equipment Processing</i>	19	Revaluation of Properties by Estates	Morag Cupples	Estates	20/04/2021
	20	Update asset register for additions/disposals/transfers	Morag Cupples	Morag Cupples	29/04/21 to 07/05/21
	21	Run depreciation/impairment charges	Morag Cupples	Gilly Allenby	07/05/2021
	22	Update Asset Register for Revaluations	Morag Cupples	Gilly Allenby	07/05/21 to 10/05/21
	23	Process balance sheet depreciation/revaluation journals	Morag Cupples	Gilly Allenby	10/05/21 to 12/05/21
	24	Reconcile asset register to ledger	Morag Cupples	Gilly Allenby	13/05/21 to 14/05/21

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
	25	Capital Accounting Entries Complete	Morag Cupples	Gilly Allenby	14/05/2021
3. Loan Charges	26	Complete interest on revenue balances	Moira Miller	Sandra Coles	26/03/2021
	27	Complete PSTM Reconciliations	Moira Miller	Sandra Coles	06/04/21 to 13/04/21
	28	Accrual of Borrowing Interest and Expenses	Moira Miller	Sandra Coles	08/04/21 to 13/04/21
	29	Accrual of Investment Interest and Expenses	Moira Miller	Sandra Coles	08/04/21 to 13/04/21
	30	Financial Services expense allocation	Moira Miller	Sandra Coles	13/04/2021
	31	Agree loans fund advances b/f	Moira Miller	Sandra Coles	01/03/2021
	32	Provision of capital repayment figures for house loans	Moira Miller	Duncan MacBrayne	29/03/21 to 12/04/21
	33	Calculate weighted capital expenditure in year	Moira Miller	Moira Miller	13/04/21 to 15/04/21
	34	Input annuity rate loan charges model and calculate loan charges	Moira Miller	Moira Miller	16/04/2021
	35	Process loans charges/SMGFB (Statement of Movement in General fund) journals	Moira Miller	Sandra Coles	16/04/2021
	36	Loans fund revenue account (ensure nil)	Moira Miller	Sandra Coles	16/04/2021
	37	Management review of loans fund calculations after all journals processed through ledger	Kirsty Flanagan	Anne Macdougall	17/05/2021 - 19/05/2021
	38	Loans Charges Complete	Moira Miller	Moira Miller	19/05/2021
4. IFRS Pensions Accounting - Year End Accounting Entries	39	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	Moira Miller	Moira Miller	29/04/2021
	40	Check reasonability of data in report	Moira Miller	Moira Miller	29/04/2021
	41	Calculate pensions entries in ledger	Moira Miller	Moira Miller	29/04/2021
	42	Process pensions entries in ledger	Moira Miller	Moira Miller	30/04/2021
	43	Check no bottom line impact on general fund	Moira Miller	Moira Miller	30/04/2021
	44	IFRS Pension Entries Complete	Moira Miller	Moira Miller	30/04/2021
5. Creditor Payments	45	Deadline for Health and Social Care Partnership Invoices to Creditors	David Forshaw / Malcolm Bannatyne	Departments	25/03/2021
	46	Departments processing old year invoices	Departments	Departments	06/04/2021
	47	Deadline for passing invoices to Finance (Campbeltown)	Malcolm Bannatyne	Departments	06/04/2021
	48	Processing of final revenue payments 2020-21	Malcolm Bannatyne	Creditors Section	09/04/2021
	49	Final payment run processed	Malcolm Bannatyne	Creditors Section	09/04/2021
	50	Production and processing of final feeders to road costing	Malcolm Bannatyne	Creditors Section	14/04/2021
	51	Closure of March 2021 Period (5pm)	Mary McCallum	Astrid Ronald	14/04/2021
	52	Reconciliation of Core Payables Liability	Mary McCallum	Duncan MacBrayne	14/04/2021
	53	VAT return completed	Moira Miller	Sandra Coles	16/04/21 to 21/04/21
	54	Creditor Payments and VAT completed	Mary McCallum	Astrid Ronald	21/04/2021
6. Health and Social Care Integration	55	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	David Forshaw	David Forshaw	23/04/2021

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
7. Revenue Accruals/Prepaid Expenditure	56	Accrued/Prepaid expenditure templates issued to departments	Mary McCallum	Astrid Ronald	01/03/2021
	57	Departments complete accrued/prepaid expenditure templates - this to be collated and checked by Departmental Financial Services Teams	Principal Accountants	Departments / Departmental Support Teams	01/04/21 to 24/04/21
	58	Deadline for return of accrued/prepaid expenditure templates to Finance Support Team	Principal Accountants	Departmental Support Teams	23/04/2021
	59	Finance Support team process accrued/prepaid expenditure	Mary McCallum	Astrid Ronald	23/04/21 to 27/04/21
	60	Deadline for Upload of Accrual Templates to General Ledger.	Mary McCallum	Astrid Ronald	27/04/2021
PECOS Accruals	61	All PECOS invoices to be with Creditors for keying by 5pm.	Departments	Departments	25/03/2021
	62	Final keying of PECOS invoices by Creditors.	Malcolm Bannatyne	Creditors Section	26/03/2021
	63	All unpaid invoices (mismatches and receipts) required to be cleared from PECOS system by 5pm. Procurement will continue to issue weekly reports of all unpaid invoices to Heads of Service for circulation to their staff. Each PECOS requisitioner is responsible for clearing their own unpaid invoices. <i>(Interface runs at 18:30 each night, the Monday interface will be the last before the pay all on Tuesday)</i>	Mary McCallum	Departments / Emma Graham	29/03/2021
	64	All PECOS users to ensure all goods/services/works received/completed within the old financial year are receipted on the system by 5pm.	Departments	Departments	29/03/2021
	65	Final PECOS interface with payables ledger for 2020-21. <i>(Interface runs at 18:30)</i>	Mary McCallum	Creditors Section	29/03/2021
	66	Final PECOS Pay-All of 2020-21.	Malcolm Bannatyne	Creditors Section	31/03/2021
	67	Orders received on Wednesday 31st March, will be required to be manually entered on to accrual spreadsheets. No access to PECOS will be available on Wednesday 31 March.	Departments	Departments	31/03/2021
	68	PECOS Accrual Report run.	Mary McCallum	Emma Graham	01/04/2021
	69	PECOS Accrual Report issued to Finance Support Team to manipulate to include department and return to PECOS team to issue to Departments.	Mary McCallum	Emma Graham / Astrid Ronald	01/04/21 to 06/04/21

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
	70	Circulation of year end reports to each Department.	Mary McCallum	Emma Graham	06/04/2021
	71	PECOS interfaces to Payables to continue processing into New Year.	Mary McCallum	Procurement/Creditors	01/04/2021
	72	Departments to include unpaid receipted orders on main accrual template. (Orders received on Wednesday 31st March 2021 won't appear on the PECOS accruals report)	Principal Accountants	Departments / Departmental Support Teams	06/04/21 to 21/04/21
<i>Holiday Pay Accrual - Teachers</i>	73	Collection of teacher data	Mary McCallum	Mary McCallum	29/03/21 to 08/04/21
	74	Calculation of teachers holiday pay accrual	Mary McCallum	Mary McCallum	01/04/21 to 08/04/21
	75	Process journal and SMR reversing entry	Mary McCallum	Mary McCallum	09/04/2021
<i>Holiday Pay Accrual - Other Staff</i>	76	Completion of holiday pay accrual template based on previous years sample and methodology	Mary McCallum	Mary McCallum	01/04/21 to 08/04/21
	77	Process journal and SMR reversing entry	Mary McCallum	Mary McCallum	09/04/2021
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	78	Deadline for Travel/Expense Claims to Creditors - Pay 07 Month 1	Lorraine Brodie	Departments	19/03/2021
	79	Deadline for Timesheets to Payroll - Pay 07 Month 1	Lorraine Brodie	Departments	01/04/2021
	80	Processing Pay 07 Month 1	Lorraine Brodie	Payroll Section	07/04/2021
	81	Clearance of Pay 07 Month 1 suspense items	Lorraine Brodie	Payroll Section	13/04/2021
	82	Accrual Pay 07 Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	14/04/21 to 16/04/21
<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	83	Deadline for Travel/Expense Claims to Creditors - Pay 10 Teachers Month 1	Lorraine Brodie	Departments	14/04/2021
	84	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	Lorraine Brodie	Departments	20/04/2021
	85	Processing Pay 10 Teachers Month 1	Lorraine Brodie	Payroll Section	22/04/2021
	86	Clearance of Pay 10 Month 1 suspense items	Lorraine Brodie	Payroll Section	26/04/2021
	87	Accrual Pay 10 Teachers Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	27/04/21 to 30/04/21
<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	88	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	Lorraine Brodie	Departments	07/05/2021
	89	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	Lorraine Brodie	Departments	18/05/2021
	90	Processing Pay 10 Teachers Month 2	Lorraine Brodie	Payroll Section	20/05/2021
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	91	Deadline for sending debtor accounts to Debtors Section	Fergus Walker	Departments	23/03/2021

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
	92	Input of old year debtor accounts (Central and Local)	Fergus Walker	Jennifer Gorman	24/03/21 to 30/03/21
	93	Year end reports produced	Fergus Walker	Jennifer Gorman	31/03/2021
	94	Sundry Debtor account reconciliations	Fergus Walker	Jennifer Gorman	01/04/21 to 09/04/21
	95	Calculation of Bad Debt Provision	Fergus Walker	Jennifer Gorman	12/04/21 to 15/04/21
	96	Process journal adjusting ledger for change in BDP	Fergus Walker	Jennifer Gorman	16/04/2021
	97	Sundry Debtor accounts complete	Fergus Walker	Jennifer Gorman	16/04/2021
<i>Housing Benefit Overpayments</i>	98	Calculation of Housing Benefit Overpayment Debtor	Fergus Walker	Fergus Walker	29/03/21 to 06/04/21
	99	Calculate associated bad debt provision	Fergus Walker	Fergus Walker	06/04/21 to 09/04/21
	100	Process journals for housing benefit overpayments	Fergus Walker	Fergus Walker	12/04/2021
	101	Housing Benefit Overpayments Complete	Fergus Walker	Fergus Walker	12/04/2021
<i>Banking</i>	102	All monies/cheques should be banked	Departments	Departments	31/03/2021
	103	Monies/cheques received after final banking relating to 2020-21 to be added to accruals template	Principal Accountants	Departments	01/04/21 to 06/04/21
<i>E-Income Journals</i>	104	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	Margo Turner/Nancy Hope	Departments	31/03/2021
	105	Cash Section to process year-end E-income journals	Margo Turner/Nancy Hope	Cash Section	01/04/21 to 06/04/21
	106	Bank reconciliation on expenditure account	Malcolm Bannatyne	Creditors Section	07/04/21 to 23/04/21
	107	Bank reconciliation on Council Tax and NDR account	Fergus Walker	Alison McGeachy	07/04/21 to 23/04/21
	108	Bank reconciliation on Income Account	Fergus Walker	Alison McGeachy	07/04/21 to 23/04/21
	109	Bank reconciliation on Housing Benefit Account	Fergus Walker	Sharon Leitch	07/04/21 to 23/04/21
	110	Bank reconciliation on Land Contamination Bank Account	Moira Miller	Sandra Coles	07/04/21 to 23/04/21
<i>Imprests</i>	111	Imprest certificates/returns issued to imprest holders	Malcolm Bannatyne	Graham Munro	01/03/2021
	112	Establishments complete certificates/returns	Departments	Departments	01/04/21 to 15/04/21
	113	Deadline for return of Certificates to Creditors Section	Departments	Departments	16/04/2021
	114	Reconciliation of all Imprest balances (including schools)	Malcolm Bannatyne	Graham Munro	19/04/21 to 22/04/21
	115	Process final imprest adjustments in ledger	Malcolm Bannatyne	Graham Munro	23/04/2021
	116	Income Accrual/Deferred Income Templates issued to departments	Mary McCallum	Astrid Ronald	01/03/2021

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
<i>Other Income Accruals / Deferred Income</i>	117	Departments complete other income accrual/deferred income templates	Principal Accountants	Departments	01/04/21 to 22/04/21
	118	Deadline for return of accrued/deferred income templates to Finance Support Team.	Principal Accountants	Departmental Support Teams	23/04/2021
	119	Consolidated team process income accruals/deferred income	Mary McCallum	Astrid Ronald	23/04/21 to 27/04/21
9. Internal Recharges	120	Final date for producing 2020-21 Internal recharges	Departments	Departments	31/03/2021
	121	Deadline for coded recharges to be sent to Finance Support Team	Departments	Departments	06/04/2021
	122	Internal Recharges uploaded into the ledger	Mary McCallum	Elaine Maxwell	06/04/2021
	123	Outstanding Accounts cleared from Internal Recharge system	Mary McCallum	Elaine Maxwell	06/04/2021
10. Stores and Work in Progress - Stores	124	Departments to clear 29901 accounts	Departments	Departments	07/04/21 to 09/04/21
	125	Accounting and Budgeting Teams issue instructions to Stores	Morag Cupples / David Forshaw	Departments	01/03/2021
	126	Departments prepare for stock count	Morag Cupples / David Forshaw	Departments	02/03/21 to 30/03/21
	127	Stock count	Morag Cupples / David Forshaw	Departments	31/03/2021
	128	Stock certificates to be completed and sent to Principal Accountants, Development and Infrastructure Services and Social Work	Morag Cupples / David Forshaw	Departments	01/04/21 to 09/04/21
	129	Principal Accountants to review certificates and process final journal	Morag Cupples / David Forshaw	Departments	12/04/21 to 16/04/21
<i>Work in Progress</i>	130	Department prepares a valued list of Works in Progress	Morag Cupples	Departments	01/04/21 to 04/05/21
	131	Pass to Principal Accountant for Review and Journal Processing	Morag Cupples	Morag Cupples	04/05/21 to 05/05/21
	132	Consolidation Adjustments (if any)	Morag Cupples	Morag Cupples	07/05/2021
	133	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	07/05/2021
11. Control and Suspense Accounts - Control Accounts	134	Report issued to Control Account Holder	Mary McCallum	Astrid Ronald	01/04/2021
	135	Clear balance or complete Carry Forward of Control Account Balance form	Mary McCallum	Control Account Budget Holders	06/04/21 to 04/05/21
	136	Transfer of control account balances to Balance Sheet	Mary McCallum	Astrid Ronald	05/05/21 to 07/05/21
<i>Suspense Accounts</i>	137	Report issued to Suspense Account Holder	Mary McCallum	Astrid Ronald	01/04/2021

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21
<i>12. Journals and Feeders</i>	138	Balance should be cleared (excluding payroll suspense which should be cleared by 06 April for Pay07 entries and 25 April for Pay10)	Mary McCallum	Departments	06/04/21 to 23/04/21
	139	Opening of April and Adjust Periods	Mary McCallum	Astrid Ronald	31/03/2021
	140	Departments prepare and input journals	Principal Accountants	Departments	01/04/21 to 30/04/21
	141	Dept's cut off date for journals	Mary McCallum	Departments	30/04/2021
	142	Processing of Central Finance journals	Mary McCallum	Astrid Ronald	30/04/2021
	143	Final feeders from roads costing to general ledger	Morag Cupples	Joyce Cowan	01/04/21 to 04/05/21
	144	Preparation and input of any final journals identified	Principal Accountants	Departmental Support Teams	04/05/21 to 07/05/21
	145	Central support/departmental admin recharging	Mary McCallum	Mary McCallum	10/05/21 to 13/05/21
	146	Input of Live Argyll Journals and agreement of final Balance Sheet Position	Moirra Miller	Beth Walkosz	31/03/21 to 13/05/21
	147	Input of Council Tax & NDR Journals/Clearance of Raw Cash Accounts	Fergus Walker	Fergus Walker	31/03/21 to 13/05/21
	148	Closure of 2020-21 ledger	Mary McCallum	Astrid Ronald	14/05/2021

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
1. Year end monitoring and analytical review	1	Completion and return of earmarking requests	Principal Accountants	Finance Contacts	16/04/21 to 07/05/21	
	2	Preparation of year-end monitoring reports and analytical review	Mary McCallum	Mary McCallum	10/05/21 to 13/05/21	
	3	Perform year-end monitoring and analytical review procedures	Principal Accountants	Finance Contacts	14/05/21 to 21/05/21	
	4	Deadline for return of completed monitoring and analytical review templates	Principal Accountants	Principal Accountants	21/05/2021	
	5	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report, Reserves Report	Mary McCallum	Mary McCallum	24/05/21 to 26/05/21	
		6	Deadline for Reports to SMT	Mary McCallum	Mary McCallum	26/05/2021
2. Comprehensive Income and Expenditure Statement	7	Run Retained Earnings Proof	Sharon Macalister	Sharon Macalister	17/05/21 to 19/05/21	
	8	Run Comprehensive Income & Expenditure download (cost centres, cost centres and account codes)	Sharon Macalister	Sharon Macalister	17/05/21 to 19/05/21	
	9	Final Outturn CI&E based on management structure	Sharon Macalister	Sharon Macalister	17/05/21 to 19/05/21	
	10	Complete Comprehensive Income & Expenditure Statement	Sharon Macalister	Sharon Macalister	20/05/2021	
		11	Comprehensive Income & Expenditure Statement completed	Sharon Macalister	Sharon Macalister	20/05/2021
3. Expenditure and Funding Analysis	12	Calculate adjustments between funding and accounting basis on management structure	Sharon Macalister	Sharon Macalister	27/05/2021	
	13	Complete Note 31 - Note to the Expenditure and Funding Analysis	Sharon Macalister	Sharon Macalister	27/05/2021	
		14	Complete main Expenditure and Funding Analysis Statement	Sharon Macalister	Sharon Macalister	27/05/2021
4. Comprehensive Income and Expenditure Statement Notes	15	Complete General Fund Earmarking Note (Note 5)	Mary McCallum	Mary McCallum	17/05/2021	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	16	Complete Segmental Reporting Note for Accounts (Note 6) - Analysis of Expenditure and Income by Nature (Note 6.1) and Revenue from contracts with service recipients (Note 6.2)	Sharon Macalister	Sharon Macalister	27/05/2021	
	17	Complete Other Operating Income and Expenditure Note (Note 7)	Sharon Macalister	Sharon Macalister	28/05/2021	
	18	Complete Agency Income Note (Note 8)	Moira Miller	Moira Miller	25/05/2021	
	19	Community Care and Health (Scotland) Act 2002 (Note 9)	David Forshaw	Abbie MacIver/David Forshaw	17/05/21 to 21/05/21	
	20	Complete Waste Management PPP note (Note 11)	Morag Cupples	Morag Cupples	19/05/21 to 21/05/21	
	21	Complete Fees Payable to External Auditors note (Note 10)	Mary McCallum	Astrid Ronald	30/04/2021	
	22	Complete Grant Income note (Note 12)	Mary McCallum	Gilly Allenby/Mary McCallum	19/05/21 to 21/05/21	
<i>Related Parties (Note 13)</i>	23	Arrange for related party letters to be sent to members and senior officers	Moira Miller	Liza McNaughton	01/03/2021	
	24	Scottish Government (Note 13.1) - check narrative.	Moira Miller	Moira Miller	14/05/2021	
	25	Complete Members related party transactions exceeding £10k table (Note 13.2)	Moira Miller	Moira Miller	19/05/21 to 21/05/21	
	26	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	Moira Miller	Moira Miller	19/05/21 to 21/05/21	
	27	Comprehensive Income & Expenditure Statement Notes completed	Sharon Macalister	Sharon Macalister	28/05/2021	
<i>5. Balance Sheet - PPE (Note 14)</i>	28	Complete Movement in Property Plant and Equipment note (Note 14.1)	Morag Cupples	Gilly Allenby	17/05/21 to 19/05/21	
	29	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	Morag Cupples	Gilly Allenby	17/05/21 to 19/05/21	
	30	Depreciation (Note 14.3)	Morag Cupples	Gilly Allenby	17/05/21 to 19/05/21	
	31	Summary of Capital Expenditure and Financing (Note 14.4)	Morag Cupples	Gilly Allenby	17/05/21 to 26/05/21	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	32	Commitments under Capital Contracts (14.5)	Morag Cupples	Gilly Allenby	25/05/21 to 26/05/21	
<i>Heritage Assets (Note 15)</i>	33	Provide Reconciliation of Carrying Values	Morag Cupples	Gilly Allenby	27/05/2021	
	34	Complete Heritage Asset Disclosures (Note 15)	Morag Cupples	Gilly Allenby	27/05/2021	
<i>Intangible Fixed Assets Note (Note 16)</i>	35	Complete Movement in Intangible Fixed Assets note (Note 16)	Morag Cupples	Gilly Allenby	27/05/2021	
<i>Investment Property (Note 17)</i>	36	Investment Property (Note 17) - check narrative.	Morag Cupples	Gilly Allenby	27/05/2021	
	37	Complete Movement in Investment Property note (Note 17.1)	Morag Cupples	Gilly Allenby	27/05/2021	
	38	Calculate Investment Property Income and Expenditure and complete note (Note 17.2), ensure reconciles to analysis of investment income on face of CI&E	Morag Cupples	Gilly Allenby	27/05/2021	
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	39	Complete Assets Held under Schools NPDO /Hub Schools contract note (Note 18 / 18.1)	Morag Cupples	Gilly Allenby	17/05/2021	
	40	Complete Schools NPDO /Hub Schools Finance Lease Liability note (Note 18.2)	Moira Miller	Moira Miller	30/04/2021	
	41	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	Moira Miller	Moira Miller	30/04/2021	
	42	Complete Payments due to Operator under Hub Schools (Note 18.4)	Moira Miller	Moira Miller	30/04/2021	
<i>Operating Leases (Note 19)</i>	43	Request information from departments re operating leases	Moira Miller	Sandra Coles	19/03/2021	
	44	Departments complete operating lease template	Moira Miller	Departments	22/03/21 to 23/04/21	
	45	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	Moira Miller	Sandra Coles	26/04/21 to 28/04/21	
	46	Complete Assets Held Under Operating Leases note (Note 19.2)	Moira Miller	Sandra Coles	26/04/21 to 28/04/21	
<i>Finance Leases (Note 20)</i>	47	Request information from departments re finance leases	Moira Miller	Moira Miller	19/03/2021	
	48	Complete Finance Leases - Amounts Paid to Lessors note (Note 20.1)	Moira Miller	Moira Miller	26/04/21 to 28/04/21	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	49	Complete Assets Held Under Finance Leases note (Note 20.2)	Moira Miller	Sandra Coles	26/04/21 to 28/04/21	
	50	Complete Finance Lease Liability note (Note 20.3)	Moira Miller	Sandra Coles	26/04/21 to 28/04/21	
<i>Long Term Debtors/Investments (Note 21)</i>	51	House Loans (Working Papers Completed)	Mary McCallum	Duncan MacBrayne	13/04/2021	
	52	Waste PPP Land Contamination Fund	Moira Miller	Sandra Coles	20/04/2021	
	53	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	David Forshaw	David Forshaw/Lorna Semple	15/04/2021	
	54	SHF - Loans to Registered Social Landlords	Moira Miller	Moira Miller	16/04/2021	
	55	Calculation and working papers for Other Long Term Debtors (if any)	Moira Miller	Moira Miller	16/04/2021?	
	56	Finalise Lead Schedule and Working Papers	Moira Miller	Moira Miller	16/04/2021?	
	57	Completion of LT Debtor Note (21)	Morag Cupples	Morag Cupples	16/04/2021	
<i>Short Term Debtors (Note 22)</i>	58	Local Tax Collection Debtors - Production of working papers	Fergus Walker	Fergus Walker	17/05/21 to 21/05/21	
	59	Sundry Debtor Accounts - Production of Working Papers	Fergus Walker	Jennifer Gorman	19/04/21 to 23/04/21	
	60	Housing Benefit Overpayments - Production of Working Papers	Fergus Walker	Fergus Walker	08/04/21 to 16/04/21	
	61	VAT Debtor - Production of Working Papers	Moira Miller	Sandra Coles	30/04/2021	
	62	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	Moira Miller	Moira Miller	17/05/2021	
	63	Other Debtors - Provision of working papers from various departments	Moira Miller	Departments	17/05/21 to 20/05/21	
	64	Finalise Lead Schedule and Working Papers	Moira Miller	Moira Miller	21/05/2021	
	65	Debtors Note (22)	Moira Miller	Moira Miller	21/05/2021	
<i>Assets Held for Sale (Note 23)</i>	66	Complete Assets Held for Sale Note (23)	Morag Cupples	Gilly Allenby	28/05/2021	
	67	Finalise Lead Schedule and Working Papers	Morag Cupples	Gilly Allenby	28/05/2021	
<i>Cash and Cash Equivalents (Note 24)</i>	68	Cash Held by the Authority (Imprests) - provide working papers	Moira Miller	Graham Munro	23/04/21 to 30/04/21	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
<i>CC&E - Short Term Deposits</i>	69	Cash in Transit - Working Papers	Moira Miller	Alison McGeachy	12/05/21 to 14/05/21	
	70	Goldman Sachs/Standard Chartered - working papers	Moira Miller	Sandra Coles	21/04/2021	
	71	BoS Corporate Deposit - working papers	Moira Miller	Sandra Coles	21/04/2021	
	72	CB Instant Access Account - working papers	Moira Miller	Sandra Coles	21/04/2021	
	73	Money Market Funds	Moira Miller	Sandra Coles	21/04/2021	
<i>CC&E - Bank Overdraft Working Papers</i>	74	Income Bank Account - working papers	Moira Miller	Alison McGeachy	30/04/2021	
	75	Expenditure Bank Account - working papers	Moira Miller	Creditors	30/04/2021	
	76	Housing Benefits Bank Account - working papers	Moira Miller	Sharon Leitch	30/04/2021	
	77	Council Tax / NDR Bank Account - working papers	Moira Miller	Alison McGeachy	30/04/2021	
	78	Finalise Lead Schedule and Working Papers	Moira Miller	Sandra Coles	14/05/2021	
	79	Complete Cash and Cash Equivalents Note (24)	Moira Miller	Sandra Coles	14/05/2021	
<i>Creditors (Note 25)</i>	80	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	Mary McCallum	Ailsa Laing / Duncan MacBrayne	30/04/2021	
<i>Superannuation</i>	81	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2020	Mary McCallum	Astrid Ronald	05/05/2021	
	82	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2020	Mary McCallum	Astrid Ronald	05/05/2021	
<i>Short Term Accumulating Absences</i>	83	Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	14/04/2021	
	84	Non Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	14/04/2021	
	85	Creditors System Liability (Core Payables) - Working papers/discoverer report	Mary McCallum	Duncan MacBrayne	14/04/2021	
	86	Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	Mary McCallum	Linda Bain	30/04/2021	
	87	Other Creditors - various Departmental Support (coordination of working papers)	Mary McCallum	Mary McCallum	04/05/21 to 06/05/21	
	88	Finalise Lead Schedule and working Papers	Mary McCallum	Mary McCallum	07/05/2021	
	89	Complete Creditors Note (25)	Mary McCallum	Mary McCallum	07/05/2021	

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date	
<i>Borrowings (Financial Instruments) - Note 26</i>	90	Completion of Borrowings/Financial Instruments Working Papers	Moira Miller	Moira Miller	19/04/21 to 22/04/21		
	91	Financial Instruments - Types - Note 26.1	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	92	Financial Instruments - Fair Value - Note 26.2	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	93	Financial Instruments - Gains and Losses - Note 26.3	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	94	Financial Instruments - Risks - Note 26.4 to 26.9	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	95	Financial Instruments - Note 26.10 to 26.11	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	96	Borrowings/Financial Instruments - Complete Accounts	Moira Miller	Moira Miller	21/04/21 to 22/04/21		
	<i>Other Liabilities (Note 27)</i>	97	Finance Lease Liability	Moira Miller	Moira Miller	26/04/2021	
		98	Schools NPDO/Hub Schools Finance Lease Liability	Moira Miller	Moira Miller	29/04/2021	
		99	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	Moira Miller	Sandra Coles	20/04/2021	
100		Finalise Lead Schedule and Working Papers	Moira Miller	Moira Miller	30/04/2021		
101		Complete Other Liabilities Note (27)	Moira Miller	Moira Miller	30/04/2021		
102		Equal Pay Claims - Calculate provision and provide working papers	Moira Miller	Moira Miller	04/05/21 to 07/05/21		
103		Registered Social Landlords - Calculate provision and provide working papers	Fergus Walker	Fergus Walker	04/05/21 to 07/05/21		
104		Reorganisation Redundancy Costs - Calculate provision and provide working papers	Mary McCallum	Mary McCallum	04/05/21 to 07/05/21		
105		Landfill Sites - Restoration and Aftercare Costs - Calculate provision and provide working papers	Moira Miller	Moira Miller	04/05/21 to 07/05/21		
106		Utilities Provision - Calculate provision and provide working papers	Moira Miller	Moira Miller	04/05/21 to 07/05/21		
107	Other Provisions - Coordinate calculation of 'other' provisions and obtain working papers	Sharon Macalister	Sharon Macalister	04/05/21 to 07/05/21			

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
<i>Capital Grants Received in Advance (Note 29)</i>	108	Split Provisions between short and long term	Sharon Macalister	Sharon Macalister	21/05/2021	
	109	Provisions Note (28) - check narrative	Sharon Macalister	Sharon Macalister	21/05/2021	
	110	Finalise Lead Schedule and Working Papers	Sharon Macalister	Sharon Macalister	21/05/2021	
	111	Ministry of Defence LIBOR Funding	Morag Cupples	Morag Cupples	13/04/2021	
	112	Grant in Aid - Gaelic School Capital Fund	Morag Cupples	Morag Cupples	13/04/2021	
	113	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	13/04/2021	
	114	Complete Capital Grants Received in Advance Note (29)	Morag Cupples	Morag Cupples	13/04/2021	
<i>Pension Assets and Liabilities (Note 30)</i>	115	Calculation of Accrued Pension Contribution (30.1)	Moira Miller	Moira Miller	04/05/2021	
	116	Transactions Relating to Retirement Benefits (30.2)	Moira Miller	Moira Miller	04/05/2021	
	117	Assets and Liabilities in Relation to Post Employment Benefits (30.3)	Moira Miller	Moira Miller	04/05/2021	
	118	Pension Assets and Liabilities Recognised in the Balance Sheet (30.4)	Moira Miller	Moira Miller	04/05/2021	
	119	Analysis of Pension Fund Assets (30.5)	Moira Miller	Moira Miller	04/05/2021	
	120	Basis for Estimating Assets and Liabilities (30.6)	Moira Miller	Moira Miller	04/05/2021	
	121	Asset and Liability Matching Strategy (30.7)	Moira Miller	Moira Miller	04/05/2021	
	122	Impact on Authority's Cash Flow (30.8)	Moira Miller	Moira Miller	04/05/2021	
	123	Teachers' Pensions - Amount Paid Over (30.9)	Moira Miller	Moira Miller	04/05/2021	
	124	Teachers' Pensions - Check Contribution Rate (30.9)	Moira Miller	Moira Miller	04/05/2021	
	125	Teachers' Pensions - Added Years awarded by Council Calculation (30.9)	Moira Miller	Moira Miller	04/05/2021	
	126	Balance Sheet Notes Complete	Sharon Macalister	Sharon Macalister	28/05/2021	
6. Other Notes to the Financial Statements	127	Note 1 - Review and amend accounting policies	Sharon Macalister	Sharon Macalister	01/03/2021	
	128	Note 2 - Accounting Standards Issued but Not Yet Adopted	Sharon Macalister	Sharon Macalister	01/03/2021	
	129	Note 3 - Critical Judgements in Applying Accounting Policies	Sharon Macalister	Sharon Macalister	03/05/2021	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	130	Note 4 - Assumptions / Estimation Uncertainty	Sharon Macalister	Sharon Macalister	17/05/2021	
	131	Note 34 - Contingent Liabilities (consider alongside provisions)	Sharon Macalister	Sharon Macalister	30/04/21 to 07/05/21	
	132	Note 35 - Termination Benefits (consider alongside Exit Packages)	Mary McCallum	Mary McCallum	30/04/21 to 07/05/21	
	133	Note 36 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	Mary McCallum	Astrid Ronald	04/05/21 to 07/05/21	
	134	Note 37 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	Mary McCallum	Astrid Ronald	04/05/21 to 07/05/21	
	135	Note 38 - Tax Incremental Financing (TIF) Projects - Links to NDR Income Account	Moira Miller/Fergus Walker	Moira Miller	26/05/2021	
7. Statement of Movement in Reserves - General Fund Balance	136	Analysis of General Fund Balance Movement	Moira Miller	Moira Miller	19/05/2021	
	137	Analysis of amounts included in CI&E but excluded from General Fund	Moira Miller	Moira Miller	19/05/2021	
	138	Analysis of amounts included in General Fund but excluded from CI&E	Moira Miller	Moira Miller	19/05/2021	
	139	Transfer to from General Fund Balance	Moira Miller	Moira Miller	19/05/2021	
	140	Breakdown of amounts additional to surplus/deficit on CI&E	Moira Miller	Moira Miller	19/05/2021	
<i>Other Usable Reserves (Note 33)</i>	141	Usable Capital Receipts Reserve	Moira Miller	Moira Miller	04/05/2021	
	142	Capital Fund	Moira Miller	Moira Miller	04/05/2021	
	143	Complete Capital Funds Note (33.1)	Moira Miller	Moira Miller	04/05/2021	
	144	Completion of Education R&R Fund Entries and Working Papers	Sharon Macalister	Sandra McLindon	28/04/21 to 29/04/21	
	145	Process Ledger entries through MiR Statement	Sharon Macalister	Sandra McLindon	04/05/2021	
	146	Complete Repairs and Renewals Note (33.2)	Sharon Macalister	Sandra McLindon	04/05/2021	
<i>Unusable Reserves (Note 32)</i>	147	Revaluation Reserve - Check Narrative	Moira Miller	Moira Miller	04/05/2021	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	148	Capital Adjustment Account - Check Narrative	Moira Miller	Moira Miller	04/05/2021	
	149	Financial Instruments Adjustment Account - Check Narrative	Moira Miller	Moira Miller	14/04/2021	
	150	Pensions Reserve - Check Narrative	Moira Miller	Moira Miller	14/04/2021	
	151	Accumulated Absences Account - Check Narrative	Moira Miller	Moira Miller	13/04/2021	
	152	Statement of Movement in Reserves Complete	Moira Miller	Moira Miller	19/05/2021	
8. Cash Flow Statement - Analysis of Balance Sheet Movements	153	Revaluation Reserve	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	154	Capital Adjustment Account	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	155	Capital Activities Cash/Non Cash Transactions	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	156	Other Revenue Items not involving the movement of funds	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	157	Accrual Adjustments	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	158	Complete Operating Activities (Note 39)	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	159	Complete Operating Activities Section of Statement	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
<i>Other Cash Flow Activities</i>	160	Investing Activities (Note 40)	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	161	Financing Activities (Note 41)	Moira Miller	Moira Miller	28/05/21 to 04/06/21	
	162	Cash Flow Statement Complete	Moira Miller	Moira Miller	04/06/2021	
9. Council Tax Income Account	163	Prepare CTI Main Accounting Statement	Fergus Walker	Fergus Walker	17/05/21 to 20/05/21	
	164	Prepare and complete Calculation of Council Tax Base note	Fergus Walker	Fergus Walker	21/05/2021	
	165	Council Tax Income Account Complete	Fergus Walker	Fergus Walker	21/05/2021	
10. NDR Income Account	166	NDRI Main Accounting Statement	Fergus Walker	Fergus Walker	24/05/21 to 26/05/21	
	167	Analysis of Rateable Values	Fergus Walker	Fergus Walker	27/05/2021	
	168	NDR Charge	Fergus Walker	Fergus Walker	27/05/2021	
	169	NDR Income Account Complete	Fergus Walker	Fergus Walker	27/05/2021	
11. Remuneration Report	170	Councillors - Review policy and arrangements for changes	Sharon Macalister	Sharon Macalister	08/03/2021	

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	171	Completion of Pension Template for Senior Officers/Senior Members and submit to Pensions Office.	Mary McCallum	Mary McCallum	15/04/2021	
	172	Councillors Remuneration	Mary McCallum	Mary McCallum	12/05/2021	
	173	Senior Councillors' Remuneration	Mary McCallum	Mary McCallum	13/05/2021	
	174	Obtain Pension Information for Senior Members	Mary McCallum	Mary McCallum	14/05/2021	
	175	Senior Councillors Pension Benefits	Mary McCallum	Mary McCallum	17/05/2021	
	176	Review policy and arrangements - senior employees	Sharon Macalister	Sharon Macalister	08/03/2021	
	177	Employees remuneration (Bands over £50,000)	Mary McCallum	Mary McCallum	12/05/2021	
	178	Senior Employees' Remuneration	Mary McCallum	Mary McCallum	13/05/2021	
	179	Obtain Pension Information for Senior Employees	Mary McCallum	Mary McCallum	14/05/2021	
	180	Senior Employees' Pension Benefits	Mary McCallum	Mary McCallum	17/05/2021	
	181	Employee Exit Packages (consider alongside provisions)	Mary McCallum	Mary McCallum	30/04/21 to 07/05/21	
	182	Remuneration Report Complete	Sharon Macalister	Sharon Macalister	18/05/2021	
12.Group Accounts	183	Determination of Group Structure	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	01/03/2021	
	184	Single Entity Accounts	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	185	Common Good Accounts	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	186	Associates Accounts	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	187	Health and Social Care Integration Accounts	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	188	Live Argyll - Leisure Trust Accounts (Group Consolidation)	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	

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Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	189	Consolidation	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	190	Completion of Group Accounts and Notes	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	24/05/21 to 31/05/21	
	191	Group Cashflow	Moira Miller	Moira Miller	24/05/21 to 31/05/21	
	192	Group Accounts and Notes Complete	Sharon Macalister/Anne MacDougall	Sharon Macalister/Anne MacDougall	31/05/2021	
13. Corporate Governance Statement	193	Completion of Corporate Governance Statement	Kirsty Flanagan/Laurence Slavin	Kirsty Flanagan/Laurence Slavin	By 01/06/2021	
14. Management Commentary	194	Completion of Management Commentary	Kirsty Flanagan/Head of Financial Services	Kirsty Flanagan/Head of Financial Services	By 01/06/2021	
	195	2020-21 ANNUAL ACCOUNTS COMPLETE	Sharon Macalister	Sharon Macalister	01/06/2021	
15. Summary Accounts and Financial Snapshot	196	Complete Summary Accounts and Financial Snapshot	Sharon Macalister	Sharon Macalister	29/05/20 to 01/06/20	check with Kirsty
16. Treasury Management Annual Report	197	Complete Treasury Management Annual Report	Moira Miller	Moira Miller	17/05/21 to 01/06/21	
17. Year-end Capital Plan Monitoring Report	198	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	Morag Cupples	Gilly Allenby	17/05/21 to 01/06/21	
18. Strategic Housing Fund Annual Report	199	Complete Strategic Housing Fund Annual Report	Morag Cupples	Douglas Whyte	17/05/21 to 01/06/21	
19. Earmarked Reserves Report	200	Complete Earmarked Reserves Report	Mary McCallum	Mary McCallum	17/05/21 to 01/06/21	
20. Revenue Budget Monitoring Report	201	Complete Revenue Budget Monitoring Report	Mary McCallum	Mary McCallum	17/05/21 to 01/06/21	
21. S106 Charity Accounts Prepared	202	Prepare S106 Charity Accounts	Mary McCallum	Astrid Ronald	17/05/21 to 01/06/21	
22. Final Procedures	203	Strategic Management Team Meeting (SMT) - Draft to be tabled on the day	Kirsty Flanagan	Kirsty Flanagan	31/05/2021	
	204	Section 95 Officer final review of Annual Accounts, and accompanying year end reports (See above 15-20)	Kirsty Flanagan	Kirsty Flanagan	01/06/21 to 04/06/21	

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	205	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Legal and Regulatory Support	Kirsty Flanagan	Kirsty Flanagan	01/06/2021	
	206	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	Kirsty Flanagan	Kirsty Flanagan	w/c - 31/05/2021	
	207	Audit and Scrutiny Committee	Kirsty Flanagan	Kirsty Flanagan	15/06/2021	
	208	Full Council Meeting	Kirsty Flanagan	Kirsty Flanagan	24/06/2021	
	209	Signature by Section 95 Officer	Kirsty Flanagan	Kirsty Flanagan	25/06/2021	
	210	Unaudited Accounts produced and submitted to appointed auditor	Sharon Macalister	Sharon Macalister	25/06/2021	
	211	Unaudited Accounts published on Local Authority website.	Mary McCallum	Linda Bain	25/06/2021	
23. Notice of Public Right to Inspect and Object to Accounts	212	Preparation of Public Notice for placing in local papers (provided by Moira Miller)	Mary McCallum	Linda Bain	02/06/2021	
	213	Public Notice placed in local papers (Section 195 of the 1973 Act)	Mary McCallum	Linda Bain	10/06/21 to 11/06/21	
	214	Public Notice placed on Local Authority website	Mary McCallum	Linda Bain	14/06/21 to 16/06/21	
	215	Public Notice placed in offices of the Local Authority	Mary McCallum	Linda Bain	14/06/21 to 16/06/21	
	216	Distribution of Unaudited Annual Accounts to Area Offices	Mary McCallum	Linda Bain	25/06/2021	
	217	Period of Inspection of Unaudited Annual Accounts	General Public	General Public	28/06/21 to 16/07/21	
	218	Period for registering an objection	General Public	General Public	28/06/21 to 16/07/21	
24. Whole of Government Accounts Return	219	Net Cost of Service Analysis	Moira Miller	Moira Miller	28/06/21 to 16/07/21	
	220	Net Operating Expenditure (Group Accounts)	Moira Miller	Moira Miller	28/06/21 to 16/07/21	
	221	Counter Party Data	Moira Miller	Moira Miller	28/06/21 to 16/07/21	
	222	Infrastructure Assets	Morag Cupples	Departments - Roads and Amenity	28/06/21 to 16/07/21	
	223	Additional Disclosures	Moira Miller	Moira Miller	28/06/21 to 16/07/21	

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2020-21	Undertaking Task 2020-21	Completion Date 2020-21	Actual 2020-21 Completion Date
	224	Unaudited WGA Return complete and returned to Scottish Government	Moira Miller	Moira Miller	28/07/2021	
	225	Submission of Unaudited WGA Return to External Audit	Moira Miller	Moira Miller	28/07/2021	
	226	Sign off of WGA Return and electronic submission to Scottish Government	External Audit/Moira Miller	Moira Miller	30/09/2021	
25. Final Accounts Audit	227	Final Accounts Audit Field Work	External Audit	External Audit	28/06/21 to 20/08/21	TBC
	228	Final Clearance Meeting with Head of Strategic finance	John Cornett (Audit Scotland) and Head of Financial Services	John Cornett (Audit Scotland) and Head of Strategic Finance	26/08/2021	TBC
	229	Amendments processed and Production of Final Accounts complete with Audit Certificate for signing	Sharon Macalister	Sharon Macalister	27/08/21 to 10/09/21	TBC
	230	Production and agreement of ISA 260 report from External Audit	External Audit	External Audit	27/08/21 to 10/09/21	
	231	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	Audit Committee	Audit Committee	21/09/2021	
	232	Signing of Final Audited Accounts - Leader, Chief Executive, Head of Strategic Finance	Leader, Chief Executive, Head of Strategic Finance	Leader, Chief Executive, Head of Strategic Finance	21/09/2021	
	233	Signing of Final Audited Accounts - Audit Certificate	John Cornett - Audit Scotland	John Cornett - Audit Scotland	21/09/2021	
	234	Signed Audited Annual Accounts published on Website and distributed to local area offices and libraries.	Mary McCallum	Linda Bain	27/10/21 to 29/10/21	

YEAR END 2020/2021

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	07/04/2021	14/04/2021	15/04/2021	16/31sts accrued	100% accrued	01/04/2021	26/03/2021	100% accrued	Old Year Claims Only
Pay 10 Teachers	01	22/04/2021	29/04/2021	30/04/2021	100% part time hours for this period - See note *	N/A	20/04/2021	19/04/2021	100% accrued	Old Year Claims Only
Pay 10 Teachers	02	20/05/2021	27/05/2021	31/05/2021	See note *	N/A	18/05/2021	18/05/2021	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 Financial Services Accounting and Budgeting - Education Departmental Team. Due to timing of Month 01 period end date, it's unlikely there will be many March hours requiring accrual.

Appendix 3 - Health and Social Care Partnership Timetable

Work Area	Task Nbr	Task Description	2020/21 Dates	Lead Responsibility	Monitored / Actioned By	Comments
1. Stores & Work in Progress	1	Equipment store stock take to be completed	31/03/2021	Equipment Store Manager	Abbie	Abbie to liaise with equipment store manager
	2	Cut off date for submission of stock certificate and detailed working papers to IS Finance Team	12/04/2021	Equipment Store Manager	Abbie	Abbie to liaise with equipment store manager
	3	Cut off date for checking, signing and submission of stock certificates to Corporate Accounting	16/04/2021	Principal Accountant - Social Work	Abbie 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 - Social Work	16/04/2021	Principal Accountant - Social Work	Abbie and David	Calculate the movement in the stock value and supply to Moira Miller
2. Creditors Payments	1	Cut off date for submission of 2020/21 supplier invoices to creditors (posting or email)	25/03/2021	Department	David	E-mail to areas to remind them about deadline
	2	Cut off date for processing of 2020/21 SW supplier invoices through payables	31/03/2021	Creditors Section	Creditors	Malcolm to let David know when all SW batches are processed
	3	Final cheque run processed involving SW invoices	31/03/2021	Creditors Section	Creditors	Malcom to let David know when payrun is posted to general ledger
3. Revenue Accruals	1	Accrued/Prepaid expenditure templates issued to department	01/03/2021	Consolidated Team	Astrid	
	2	IS Finance Team issue accrual/prepayment calculation templates to department	08/03/2021	IS Finance Team	David	
	3	Department completes accrued/prepaid expenditure template	01/04/2021 to 16/04/2021	Department	Finance Contacts	Provide support to admin and budget holders as necessary, monitor progress. <u>Evidence only required for charges of £5k or more.</u>
	4	Accrued/prepaid expenditure template submitted to IS Finance Team for checking and consolidation	16/04/2021 - 5pm	Department	Alistair, Alison and Karen	Make sure that all of the area service's templates have been returned
	5	Cut off date for checking and consolidation of accrued/prepaid expenditure templates for SW	21/04/2021 - 3pm	IS Finance Team	David, Lorna and Abbie	Review templates and backup
4. PECOS	1	Issue SW PECOS reports to finance contacts for review and follow-up on queries with budget holders.	15/03/2021	IS Finance Team	David	Request report from PECOS Administrator. Issue with other year end documents and guidance
	2	Mismatches to be cleared from PECOS system	25/03/2021	Department	Alistair, Karen and Alison	Monitor progress of requisitioners
	3	Unpaid PECOS orders report to be issued to IS Finance Team for inclusion on accruals template	06/04/2021	Consolidated Team	Astrid	

Appendix 3 - Health and Social Care Partnership Timetable

Work Area	Task Nbr	Task Description	2020/21 Dates	Lead Responsibility	Monitored / Actioned By	Comments
	4	PECOS accruals to be added to central template	21/04/2021 - 3pm	IS Finance Team	Alistair	
5. Debtors	1	Cut off date for processing debtors invoices in 2020/21	26/03/2021	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	20/04/2021	IS Finance Team	Moira and Alison	
	3	Calculate adjustment to bad debt provision	15/04/2021	Debtors Team	Corporate	Should be completed by F Walker / J Gorman - check to ensure that correct split between Council and IJB is in place for debt before and after 01/04/2016.
6. Payroll	1	Payroll 07 accrual prepared	16/04/2021	Consolidated Team	David	Astrid to let David know when completed
7. CareFirst	1	Cut off for processing of charges to be charged to 2020/21	30/03/2021	Department	David	Instruction in year end guidance and e-mail reminder
	2	Final payables interface generated from CareFirst	31/03/2021	IS Finance Team	Karen	
	3	Snapshot of outstanding transactions taken from CareFirst	01/04/2021	IS Finance Team	Karen	Run year end reports for homecare, residential care, direct payments, fostering and adoption
	4	Recommence processing of invoices via CareFirst - all to be charged to April 2021/22 with year end adjustments processed via accrued/prepaid expenditure templates	06/04/2021	Department / Creditors	David	Instruction in year end guidance and e-mail reminder
8. Long Term Debt - Charging Orders	1	Prepare charging order journal entries and agree with Corporate Team	15/04/2021	IS Finance Team	Lorna	To be checked and agreed with David and Moira Miller
9. TOTAL System Charges	1	Check that TRANMAN interface has been run for SW vehicles.	16/04/2021	Fleet Team	Cara Johnstone / Joyce Cowan	To be confirmed with Cara when run has been processed
10. Consolidation	1	Take snapshot of general ledger following payrun including last of the SW supplier invoices being processed into 2020/21	01/04/2021	IS Finance Team	David	
	2	Create consolidation template to produce outturn	01/04/2021	IS Finance Team	David	
	3	Report outturn position to Judy and Kirsty	23/04/2021	IS Finance Team	David	Pass figure to Judy Orr, IJB CFO