

UNAUDITED ANNUAL ACCOUNTS 2021-22

1 EXECUTIVE SUMMARY

- 1.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2022 and the preparation of the Council's Unaudited Annual Accounts for 2021-22.
- 1.2 The appendices to the report outline the timetables for the closure of the Council's 2021-22 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 2022.

UNAUDITED ANNUAL ACCOUNTS 2021-22

2. INTRODUCTION

2.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2022 and the preparation of the Council's Unaudited Annual Accounts for 2021-22.

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 2021-22.

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 2022.

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 14 April 2022.
- Revenue expenditure, creditors, debtors, accruals and prepayments completed by 21 April 2022.
- Review and adjustments to ledger and central department cost allocations completed by 12 May 2022.
- Council Tax and NDR entries completed by 13 May 2022.
- Agreement of inter-group balances with Live Argyll and associated journals processed by 29 April 2022.
- Preparation of Unaudited Annual Accounts including report by Section 95

Officer by 3 June 2022.

- Unaudited Annual Accounts considered by a meeting of the Audit and Scrutiny Committee on 14 June 2022.
- Unaudited Annual Accounts considered by a meeting of the Full Council on 23 June 2022.
- Submission of Unaudited Annual Accounts to Accounts Commission by the statutory deadline of 30 June 2022.

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 2022 and with supporting documentation of a standard to enable completion of the audit by 30 September 2022.

4.5 Whilst there are no major changes in accounting practice for 2021-22, amendments to IFRS 16 Leases were planned to take effect from 01 April 2022, although this is currently under review by CIPFA and may be delayed until 01 April 2023. To ensure compliance with the new standard, preparatory work is underway to make sure the Council is ready should the implementation take effect on 01 April 2022 as previously planned.

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.

5 IMPLICATIONS

5.1	Policy	None at present.
5.2	Financial	None at present.
5.3	Legal	None at present.
5.4	HR	None at present.
5.5	Fairer Scotland Duty	None at present.
5.5.1	Equalities	None at present.
5.5.2	Socio-Economic Duty	None at present.
5.5.3	Islands Duty	None at present.
5.6	Climate Change	None at present.
5.7	Risk	None at present.
5.8	Customer Service	None at present.

Kirsty Flanagan
Section 95 Officer
16 February 2022

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

For further information please contact Anne Blue, Interim Head of Financial Services, on 01586-555269.

APPENDICES

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

Draft Financial Year

2021-2022

**YEAR-END INSTRUCTIONS – GENERAL LEDGER CLOSEDOWN
2021/2022 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 **17 May 2022**. **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 **Monday 25 April 2022**.
- 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. 29 April, or 08 April if they contain VAT.
- 2.3 As internal recharges are not processed for Live Argyll, the debtors deadline of 22 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. Invoices relating to the 2021/2022 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 18 March for processing through the payables ledger by 24 March. In doing so, no invoices relating to 2022/2023 should be sent to creditors prior Tuesday 5th April 2022 except in circumstances where an Urgent payment is required.

3 REVENUE PAYMENTS AND ACCRUALS

3.1 Creditor Invoices (Manual Batches)

Invoices relating to the 2021/2022 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 18 March for processing through the payables ledger by 24 March. All old year invoices must be batched separately and be clearly marked as **"2021/2022"**.

All invoices still being sent to Creditors by post from Monday 14th March should have a cover sheet clearly showing which financial year the invoices should be processed to and need to be in Campbeltown at Creditors by Friday 18th March. 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 2021/2022 or 2022/2023.

Invoices for 2022/23 should not be sent to Creditors until after Tuesday 5th April 2022 except in circumstances where an Urgent payment is required.

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 18 March.

3.2 Accruals

All old year invoices received by departments which have failed to make the 5pm Friday 18 March deadline or, the PECOS deadlines detailed at section 3.4, will require to be accrued. In addition, any goods or services received prior to 1 April but not yet invoiced for 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 Thursday 14th 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 2022.
- Delivery note dated on or before 31 March 2022.
- Other documentation which provides evidence that the goods or services were provided on or before 31 March 2022.

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 21 April. If Departments receive invoices of a material value after their accrual deadline of 14 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 2021/2022 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 Wednesday 16th March. Creditors will ensure all PECOS invoices are keyed to PECOS by 5pm on Friday 18th March.

All PECOS users must ensure unpaid invoices (mismatches or receipt required) are cleared by 5pm on Monday 21st March 2022 to allow Creditors to prepare for the final pay run of the year.

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 Thursday 31st March 2022.

No access to PECOS will be available on Friday 1st April 2022

A PECOS Accrual report will be run by the Procurement Team on Friday 1st April. This will be issued to the Finance Support Team where the data will be augmented to include the department responsible. This will then be returned to the PECOS Team for issue out to departments on Wednesday 6th April 2022.

- 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 14 April 2022 at the latest.
- These accruals should be entered onto the main departmental accruals template, which should be completed and returned to the Departmental Finance team.

Any unpaid invoices (mismatches or receipt requirements) cleared after 5pm on Monday 21 March 2022 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 Tuesday 22nd March 2022 (except on Friday 1 April 2022) but all invoices processed after this date will be held, unpaid, until the first pay run of the new financial year restarts in early April (planned as the 6th April) and all payments will be made from the new financial year.

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.

Note:

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.

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 2021/22, by 22 March. If you have local input of debtor accounts, all accounts for financial year 2021/22 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 2022/2023 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 period 31 March to 1 April will all be processed into the 2021/2022 financial ledger. All income received from Friday 1 April onwards, will be processed into the 2022/2023 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 2021/2022 is taken to the Area Office by 4pm on Thursday 31 March.

For offices/facilities that use the bank, again, all money relating to financial year 2021/2022 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 5th April.

Separate E-Income journals should be completed for income received from 1 April onwards – this will be processed in financial year 2022/2023. 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 Monday 28 February. **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 22 April.**

5 CAPITAL

5.1 Capital Expenditure and Capital Journals

All capital invoices relating to 2021/22 should be sent to the Campbeltown Creditors section or E-mailed to ***creditors@argyll-bute.gov.uk*** as soon as they are received, **but no later than 5pm on Friday 18 March.**

All old year capital invoices received by departments but which have failed to make the 18 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 5 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 2021/22.

The template should be E-mailed to ***gilly.allenby@argyll-bute.gov.uk*** by 5pm on Friday 1 March 2022.

6 JOURNALS

- 6.1 Departments will be allowed to process their own journals up to 29 April. Only material adjustments will be processed by the Finance Support Team 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 Wednesday 23 March. 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 Adjust and April will all be open.

Journals containing VAT which relate to 2021/2022 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 24th March 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 deadlines set out in Section 5.1 above i.e. 5pm on Friday 18 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 18 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 2021/2022 is Friday 18 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 Tuesday 22 March. These will be processed and coded into March on Wednesday 23 March.

Any remaining accounts still outstanding will be cleared from the system on 23 March 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 Tuesday 22 March and will be uploaded into the ledger on Wednesday 23 March.

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 22 March and will be uploaded into the ledger on Wednesday 23 March.

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 18 March.

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 08 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 14 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 3 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 24 March to the relevant Finance Contact, 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. 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. If a carry forward is required, justification and a reconciliation must be attached to the carry forward form. Care should be taken to ensure that any balances to be carried forward are correct and represent a genuine debtor or creditor.

The "Carry Forward of Control Account Balance" form should be sent to the Finance Support Team (Kilmory) by Thursday 28 April.

All clearance and adjusting journals will be processed by the Finance Support Team by Friday 29 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 24 March 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 22 April.

Entries from the monthly Pay07 payroll run which hit the payroll suspense should be cleared by 11 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 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	Payroll	Proportion Accrued	
			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 21 February 2022 & authorised by 28 February 2022.
- PAY 07 Mth 1 - must be submitted by 24 March 2022 & authorised by 31 March 2022.
- PAY 10 Mth 1 - must be submitted by 14 April 2022 & authorised by 21 April 2022.

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 2022 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 2021/2022 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 2021/2022 that have to be disabled for the year 2022/2023 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 2022 – 31 May 2022.

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
1. Capital Expenditure Processing	1	CFCR template returned to Financial Services	Morag Cupples	Departments	01/03/2022
	2	Processing of CFCR journals by Finance Support Team	Morag Cupples	Finance Support Team	03/03/2022
	3	Deadline for capital payments to Creditors Section	Morag Cupples	Departments	18/03/2022
	4	Processing of final external capital payments	Morag Cupples	Creditors Section	18/03/22 - 22/03/22
	5	Roads Capital Measures	Morag Cupples	Departments	22/03/2022
	6	Final payment run processed capital	Morag Cupples	Creditors Section	23/03/2022
	7	Year-end journals of transfers to/from revenue accounts	Morag Cupples	Morag Cupples	22/03/2022
	8	Property Fee Charges Processed and Infrastructure Design Billing Run	Morag Cupples	Gill Allenby	04/04/2022
	9	Ledger checked daily for capital expenditure	Morag Cupples	Gill Allenby	04/04/22 - 29/04/22
	10	Deadline for capital accruals template/CFCR template/journals to Financial Services (Whitegates)	Morag Cupples	Departments	04/04/2022
	11	Processing of final external capital payments/accruals	Morag Cupples	Astrid Ronald	06/04/2022
	12	Capital expenditure processing complete	Morag Cupples	Gill Allenby	06/04/2022
2. Fixed Assets Non-Current Assets Available for Sale	13	Capital expenditure final download from ledger	Morag Cupples	Gill Allenby	07/04/2022
	14	Allocate Capital Grant	Morag Cupples	Gill Allenby	07/04/2022
	15	Allocation of balance sheet codes to mass allocation journal	Morag Cupples	Gill Allenby	08/04/22 to 29/04/22
	16	Mass allocation processed	Morag Cupples	Astrid Ronald	29/04/2022
	17	Capital expenditure complete	Morag Cupples	Gill Allenby	29/04/2022
Depreciation/Property Plant and Equipment Processing	18	Revaluation of Properties by Estates - including supporting evidence of assets classified for sale	Morag Cupples	Estates	19/04/2022
	19	Update asset register for new assets/additions/disposals/transfers	Morag Cupples	Gill Allenby	03/05/22 to 06/05/22

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	20	Run depreciation/impairment charges and process journal	Morag Cupples	Gill Allenby	06/05/2022
	21	Update Asset Register for Revaluations	Morag Cupples	Gill Allenby	09/05/22 - 10/05/22
	22	Process balance sheet depreciation/revaluation journals	Morag Cupples	Gill Allenby	11/05/22 - 12/05/22
	23	Reconcile asset register to ledger	Morag Cupples	Gill Allenby	13/05/22 - 16/05/22
	24	Capital Accounting Entries Complete	Morag Cupples	Gill Allenby	16/05/2022
3. Loan Charges	25	Complete interest on revenue balances	Moira Miller	Sandra Coles	24/03/2022
	26	Complete PSTM Reconciliations	Moira Miller	Sandra Coles	05/04/22 to 12/04/22
	27	Accrual of Borrowing Interest and Expenses	Moira Miller	Sandra Coles	07/04/22 to 12/04/22
	28	Accrual of Investment Interest and Expenses	Moira Miller	Sandra Coles	07/04/22 to 12/04/22
	29	Financial Services expense allocation	Moira Miller	Sandra Coles	12/04/2022
	30	Provision of capital repayment figures for house loans	Moira Miller	Duncan MacBrayne	28/03/22 to 11/04/22
	31	Calculate weighted capital expenditure in year	Anne Blue	Moira Miller	12/04/2022
	32	Input annuity rate loan charges model and calculate loan charges	Anne Blue	Moira Miller	13/05/2022
	33	Process loans charges/SMGFB (Statement of Movement in General fund) journals	Moira Miller	Sandra Coles	14/04/2022
	34	Loans fund revenue account (ensure nil)	Moira Miller	Sandra Coles	18/05/2022
	35	Management review of loans fund calculations after all journals processed through ledger	Kirsty Flanagan	Anne Blue	16/05/22 - 18/05/22
	36	Loans Charges Complete	Anne Blue	Moira Miller	18/05/2022
4. IFRS Pensions Accounting - Year End Accounting Entries	37	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	Anne Blue	Anne Blue	03/05/2022
	38	Check reasonability of data in report	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	39	Calculate pensions entries in ledger	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	40	Process pensions entries in ledger	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	41	Check no bottom line impact on general fund	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	42	IFRS Pension Entries Complete	Anne Blue	Moira Miller	29/04/2022
<i>5 .Creditor Payments</i>	43	Deadline for Health and Social Care Partnership Invoices to Creditors	David Forshaw / Malcolm Bannatyne	Departments	18/03/2022
	44	Departments processing old year invoices	Departments	Departments	18/03/2022
	45	Deadline for passing invoices to Finance (Campbeltown)	Malcolm Bannatyne	Departments	18/03/2022
	46	Processing of final revenue payments 2020-21	Malcolm Bannatyne	Creditors Section	24/03/2022
	47	Final payment run processed	Malcolm Bannatyne	Creditors Section	24/03/2022
		Payables re-opens for processing to April	Malcolm Bannatyne	Creditors Section	05/04/2022
	48	Production and processing of final feeders to road costing	Malcolm Bannatyne	Creditors Section	13/04/2022
	49	Closure of March 2021 Period (5pm)	Mary McCallum	Astrid Ronald	24/03/2022
	50	Reconciliation of Core Payables Liability	Mary McCallum	Duncan MacBrayne	24/03/2022
	51	VAT return completed	Moira Miller	Sandra Coles	15/04/22 - 20/04/22
	52	Creditor Payments and VAT completed	Mary McCallum	Astrid Ronald	20/04/2022
<i>6. Health and Social Care Integration</i>	53	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	David Forshaw	David Forshaw	25/04/2022
<i>7. Revenue Accruals/Prepaid Expenditure</i>	54	Accrued/Prepaid expenditure templates issued to departments	Mary McCallum	Astrid Ronald	14/02/2022
	55	Departments complete accrued / prepaid expenditure templates - this to be collated and checked by Departmental Financial Services Teams	Principal Accountants	Departments / Departmental Support Teams	21/03/2022 - 14/04/2022
	56	Deadline for return of accrued / prepaid expenditure templates to Finance Support Team	Principal Accountants	Departmental Support Teams	14/04/2022
	57	Finance Support team process accrued/prepaid expenditure	Mary McCallum	Astrid Ronald	19/04/22 - 21/04/22
	58	Deadline for Upload of Accrual Templates to General Ledger.	Mary McCallum	Astrid Ronald	21/04/2022
<i>PECOS Accruals</i>	59	All PECOS invoices to be with Creditors for keying by 5pm.	Departments	Departments	16/03/2022
	60	Final keying of PECOS invoices by Creditors.	Malcolm Bannatyne	Creditors Section	18/03/2022

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	61	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.	Mary McCallum	Departments / Emma Graham	21/03/2022
	62	Final PECOS interface with payables ledger for 2021-22. <i>(Run matching process at 5.30pm on 21st)</i>	Mary McCallum	Creditors Section	22/03/2022
	63	Final PECOS Pay-All of 2021-22	Malcolm Bannatyne	Creditors Section	24/03/2022
	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	31/03/2022
	65	PECOS Accrual Report run.	Mary McCallum	Emma Graham	01/04/2022
	66	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	01/04/22 to 06/04/22
	67	Circulation of year end reports to each Department.	Mary McCallum	Emma Graham	06/04/2022
	68	PECOS interfaces to Payables to continue processing into New Year.	Mary McCallum	Procurement/Creditors	05/04/2022
	69	Departments to include unpaid receipted orders on main accrual template.	Principal Accountants	Departments / Departmental Support Teams	06/04/22 to 14/04/22
<i>Holiday Pay Accrual - Teachers</i>	70	Collection of teacher data	Mary McCallum	Mary McCallum	28/03/22 to 07/04/22
	71	Calculation of teachers holiday pay accrual	Mary McCallum	Mary McCallum	01/04/22 to 08/04/22
	72	Process journal and SMR reversing entry	Mary McCallum	Mary McCallum	08/04/2022
<i>Holiday Pay Accrual - Other Staff</i>	73	Completion of holiday pay accrual template based on previous years sample and methodology	Mary McCallum	Mary McCallum	01/04/22 to 08/04/22
	74	Process journal and SMR reversing entry	Mary McCallum	Mary McCallum	08/04/2022
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	75	Deadline for Travel/Expense Claims to Creditors - Pay 07 Month 1	Malcolm Bannatyne	Departments	24/03/2022
	76	Deadline for Timesheets to Payroll - Pay 07 Month 1	Lorraine Brodie	Departments	05/04/2022
	77	Processing Pay 07 Month 1	Lorraine Brodie	Payroll Section	07/04/2022
	78	Clearance of Pay 07 Month 1 suspense items	Lorraine Brodie	Payroll Section	14/04/2022

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	79	Accrual Pay 07 Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	14/04/22 to 19/04/22
<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	80	Deadline for Travel/Expense Claims to Creditors - Pay 10 Teachers Month 1	Malcolm Bannatyne	Departments	14/04/2022
	81	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	Lorraine Brodie	Departments	20/04/2022
	82	Processing Pay 10 Teachers Month 1	Lorraine Brodie	Payroll Section	21/04/2022
	83	Clearance of Pay 10 Month 1 suspense items	Lorraine Brodie	Payroll Section	27/04/2022
	84	Accrual Pay 10 Teachers Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	28/04/22 to 29/04/22
<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	85	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	Lorraine Brodie	Departments	06/05/2022
	86	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	Lorraine Brodie	Departments	18/05/2022
	87	Processing Pay 10 Teachers Month 2	Lorraine Brodie	Payroll Section	19/05/2022
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	88	Deadline for sending debtor accounts to Debtors Section	Fergus Walker	Departments	22/03/2022
	89	Input of old year debtor accounts (Central and Local)	Fergus Walker	Jennifer Gorman	23/03/22 to 29/03/22
	90	Year end reports produced	Fergus Walker	Jennifer Gorman	05/04/2022
	91	Sundry Debtor account reconciliations	Fergus Walker	Jennifer Gorman	05/04/2022 - 12/04/2022
	92	Calculation of Sundry Debtors Bad Debt Provision	Fergus Walker	David Forshaw	11/04/22 to 14/04/22
	93	Process journal adjusting ledger for change in Sundry Debtors BDP	Fergus Walker	David Forshaw	14/04/2022
	94	Sundry Debtor accounts complete	Fergus Walker	David Forshaw	14/04/2022
<i>Housing Benefit Overpayments</i>	95	Calculation of Housing Benefit Overpayment Debtor	Fergus Walker	Fergus Walker	06/05/2022
	96	Calculate associated bad debt provision	Fergus Walker	Fergus Walker	06/05/2022
	97	Process journals for housing benefit overpayments	Fergus Walker	Fergus Walker	06/05/2022
	98	Housing Benefit Overpayments Complete	Fergus Walker	Fergus Walker	06/05/2022
<i>Banking</i>	99	All monies/cheques should be banked	Departments	Departments	31/03/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22	
<i>E-Income Journals</i>	100	Monies/cheques received after final banking relating to 2021-22 to be added to accruals template	Principal Accountants	Departments	01/04/22 to 05/04/22	
	101	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	Margo Turner/Nancy Hope	Departments	31/03/2022	
	102	Cash Section to process year-end E-income journals	Margo Turner/Nancy Hope	Cash Section	01/04/22 to 05/04/22	
	103	Bank reconciliation on expenditure account	Malcolm Bannatyne	Creditors Section	06/04/22 to 22/04/22	
	104	Bank reconciliation on Council Tax and NDR account	Fergus Walker	Alison McGeachy	06/04/22 to 22/04/22	
	105	Bank reconciliation on Income Account	Fergus Walker	Alison McGeachy	06/04/22 to 22/04/22	
	106	Bank reconciliation on Housing Benefit Account	Fergus Walker	Sharon Leitch	06/04/22 to 22/04/22	
<i>Imprests</i>	107	Bank reconciliation on Land Contamination Bank Account	Moira Miller	Sandra Coles	06/04/22 to 22/04/22	
	108	Imprest certificates/returns issued to imprest holders	Malcolm Bannatyne	Graham Munro	28/02/2022	
	109	Establishments complete certificates/returns	Departments	Departments	31/03/22 to 14/04/22	
	110	Deadline for return of Certificates to Creditors Section	Departments	Departments	14/04/2022	
	111	Reconciliation of all Imprest balances (including schools)	Malcolm Bannatyne	Graham Munro	19/04/22 to 21/04/22	
	112	Process final imprest adjustments in ledger	Malcolm Bannatyne	Graham Munro	22/04/2022	
	113	Income Accrual / Deferred Income Templates issued to departments	Mary McCallum	Astrid Ronald	14/02/2022	
	114	Submit Manual journal entries for any Internal Recharges that need to be processed for 21-22 FY. Upload by Finance Support Team	Mary McCallum	Astrid Ronald	05/04/2022	
	<i>Other Income Accruals / Deferred Income</i>	115	Uploaded by finance Support Team	Mary McCallum	Astrid Ronald	06/04/2022
		116	Departments complete other income accrual/ deferred income templates	Principal Accountants	Departments	21/03/2022 - 14/04/2022
117		Deadline for return of accrued / deferred income templates to Finance Support Team.	Principal Accountants	Departmental Support Teams	22/04/2022	
118		Finance Support team process income accruals / deferred income	Mary McCallum	Astrid Ronald	22/04/22 to 26/04/22	
9. Internal Recharges	119	Final date for producing 2021-22 Internal recharges	Departments	Departments	18/03/2022	
	120	Deadline for coded recharges to be sent to Finance Support Team	Departments	Departments	23/03/2022	
	121	Internal Recharges uploaded into the ledger	Mary McCallum	Margaret Ellis	23/03/2022	

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	122	Outstanding Accounts cleared from Internal Recharge system	Mary McCallum	Margaret Ellis	23/03/2022
10. Stores and Work in Progress - Stores	123	Departments to clear 29901 accounts	Departments	Departments	06/04/22 to 08/04/22
	124	Accounting and Budgeting Teams issue instructions to Stores	Morag Cupples / David Forshaw	Departments	28/02/2022
	125	Departments prepare for stock count	Morag Cupples / David Forshaw	Departments	01/03/22 to 30/03/22
	126	Stock count	Morag Cupples / David Forshaw	Departments	31/03/2022
	127	Stock certificates to be completed and sent to Principal Accountants, Development and Infrastructure Services and Social Work	David Forshaw	Departments	01/04/22 to 08/04/22
	128	Stock certificates to be completed and sent to Principal Accountants, Development and Infrastructure Services and Social Work	Morag Cupples	Departments	01/04/22 to 08/04/22
	129	Principal Accountants to review certificates and process final journal	David Forshaw	Departments	11/04/22 to 14/04/22
	130	Principal Accountants to review certificates and process final journal	Morag Cupples	Departments	11/04/22 to 14/04/22
Work in Progress	131	Department prepares a valued list of Works in Progress	Morag Cupples	Departments	01/04/22 to 03/05/22
	132	Pass to Principal Accountant for Review and Journal Processing	Morag Cupples	Morag Cupples	03/05/22 to 04/05/22
	133	Consolidation Adjustments (if any)	Morag Cupples	Morag Cupples	06/05/2022
	134	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	06/05/2022
11. Control and Suspense Accounts - Control Accounts	135	Report issued to Control Account Holder	Mary McCallum	Duncan MacBrayne	24/03/2022
	136	Clear balance or complete Carry Forward of Control Account Balance form	Mary McCallum	Control Account Budget Holders	24/03/22 - 29/04/22
	137	Transfer of control account balances to Balance Sheet	Mary McCallum	Duncan MacBrayne	02/05/22 - 04/05/22
Suspense Accounts	138	Report issued to Suspense Account Holder	Mary McCallum	Duncan MacBrayne	24/03/2022
	139	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	05/04/22 to 22/04/22

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
12. Journals and Feeders	140	Opening of April and Adjust Periods	Mary McCallum	Astrid Ronald	04/04/2022
	141	Departments prepare and input journals	Principal Accountants	Departments	04/04/22 - 29/04/22
	142	Dept's cut off date for journals	Mary McCallum	Departments	29/04/2022
	143	Processing of Central Finance journals	Mary McCallum	Astrid Ronald	29/04/2022
	144	Final feeders from roads costing to general ledger	Morag Cupples	Joyce Cowan	01/04/22 to 03/05/22
	145	Preparation and input of any final journals identified	Principal Accountants	Departmental Support Teams	04/04/22 - 29/04/22
	146	Central support / departmental admin recharging	Mary McCallum	Mary McCallum	09/05/22 to 12/05/22
	147	Input of Live Argyll Journals and agreement of final Balance Sheet Position	Sharon Macalister	Beth Walkosz	04/04/22 - 29/04/22
	148	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	Fergus Walker	Fergus Walker	04/04/22 - 13/05/22
	149	Closure of 2021-22 ledger	Mary McCallum	Astrid Ronald	17/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
1. Year end monitoring and analytical review	1	Completion and return of earmarking requests	Principal Accountants	Finance Contacts	15/04/22 to 06/05/22
	2	Preparation of year-end monitoring reports and analytical review	Mary McCallum	Mary McCallum	09/05/22 to 12/05/22
	3	Perform year-end monitoring and analytical review procedures	Principal Accountants	Finance Contacts	13/05/22 to 20/05/22
	4	Deadline for return of completed monitoring and analytical review templates	Principal Accountants	Principal Accountants	20/05/2022
	5	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report, Reserves Report	Mary McCallum	Mary McCallum	23/05/22 to 25/05/22
	6	Deadline for Reports to SMT	Mary McCallum	Mary McCallum	25/05/2022
2. Comprehensive Income and Expenditure Statement	7	Run Retained Earnings Proof	Sharon Macalister	Sharon Macalister	16/05/22 to 18/05/22
	8	Run Comprehensive Income & Expenditure download (cost centres, cost centres and account codes)	Sharon Macalister	Sharon Macalister	16/05/22 to 18/05/22
	9	Final Outturn CI&E based on management structure	Sharon Macalister	Sharon Macalister	16/05/22 to 18/05/22
	10	Complete Comprehensive Income & Expenditure Statement	Sharon Macalister	Sharon Macalister	19/05/2022
	11	Comprehensive Income & Expenditure Statement completed	Sharon Macalister	Sharon Macalister	19/05/2022
3. Expenditure and Funding Analysis	12	Calculate adjustments between funding and accounting basis on management structure	Sharon Macalister	Sharon Macalister	26/05/2022
	13	Complete Note 31 - Note to the Expenditure and Funding Analysis	Sharon Macalister	Sharon Macalister	26/05/2022
	14	Complete main Expenditure and Funding Analysis Statement	Sharon Macalister	Sharon Macalister	26/05/2022
4. Comprehensive Income and Expenditure Statement Notes	15	Complete General Fund Earmarking Note (Note 5)	Mary McCallum	Mary McCallum	16/05/2022
	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	26/05/2022
	17	Complete Other Operating Income and Expenditure Note (Note 7)	Sharon Macalister	Sharon Macalister	27/05/2022
	18	Complete Agency Income Note (Note 8)	Moira Miller	Moira Miller	24/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	19	Community Care and Health (Scotland) Act 2002 (Note 9)	David Forshaw	Abbie MacIver/David Forshaw	16/05/22 to 20/05/22
	20	Complete Waste Management PPP note (Note 11)	Morag Cupples	Morag Cupples	18/05/22 to 20/05/22
	21	Complete Fees Payable to External Auditors note (Note 10)	Mary McCallum	Linda Bain	29/04/2022
	22	Complete Grant Income note (Note 12)	Mary McCallum	Gilly Allenby/Mary McCallum	18/05/22 to 20/05/22
<i>Related Parties (Note 13)</i>	23	Arrange for related party letters to be sent to members and senior officers	Sandra Coles	Fiona Ferguson	28/02/2022
	24	Scottish Government (Note 13.1) - check narrative.	Moira Miller	Moira Miller	13/05/2022
	25	Complete Members related party transactions exceeding £10k table (Note 13.2)	Moira Miller	Moira Miller	18/05/22 to 20/05/22
	26	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	Moira Miller	Moira Miller	18/05/22 to 20/05/22
	27	Internal Audit to do high level review of disclosures	Chief Internal Auditor	Audit team	01/06/22 to 15/06/22
	28	Comprehensive Income & Expenditure Statement Notes completed	Sharon Macalister	Sharon Macalister	27/05/2022
<i>5. Balance Sheet - PPE (Note 14)</i>	29	Complete Movement in Property Plant and Equipment note (Note 14.1)	Morag Cupples	Gilly Allenby	18/05/22 to 20/05/22
	30	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	Morag Cupples	Gilly Allenby	18/05/22 to 20/05/22
	31	Depreciation (Note 14.3)	Morag Cupples	Gilly Allenby	18/05/22 to 20/05/22
	32	Summary of Capital Expenditure and Financing (Note 14.4)	Morag Cupples	Gilly Allenby	18/05/22 to 25/05/22
	33	Commitments under Capital Contracts (14.5)	Morag Cupples	Gilly Allenby	24/05/22 to 25/05/22
<i>Heritage Assets (Note 15)</i>	34	Provide Reconciliation of Carrying Values	Morag Cupples	Gilly Allenby	26/05/2022
	35	Complete Heritage Asset Disclosures (Note 15)	Morag Cupples	Gilly Allenby	26/05/2022
<i>Intangible Fixed Assets Note (Note 16)</i>	36	Complete Movement in Intangible Fixed Assets note (Note 16)	Morag Cupples	Gilly Allenby	26/05/2022
<i>Investment Property (Note 17)</i>	37	Investment Property (Note 17) - check narrative.	Morag Cupples	Gilly Allenby	26/05/2022
	38	Complete Movement in Investment Property note (Note 17.1)	Morag Cupples	Gilly Allenby	26/05/2022
	39	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	26/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	40	Complete Assets Held under Schools NPDO /Hub Schools contract note (Note 18 / 18.1)	Morag Cupples	Gilly Allenby	16/05/2022
	41	Complete Schools NPDO /Hub Schools Finance Lease Liability note (Note 18.2)	Moira Miller	Moira Miller	29/04/2022
	42	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	Moira Miller	Moira Miller	29/04/2022
	43	Complete Payments due to Operator under Hub Schools (Note 18.4)	Moira Miller	Moira Miller	29/04/2022
<i>Operating Leases (Note 19)</i>	44	Request information from departments re operating leases	David Forshaw	Sandra Coles	18/03/2022
	45	Departments complete operating lease template	David Forshaw	Departments	21/03/22 to 22/04/22
	46	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	David Forshaw	Sandra Coles	25/04/22 to 27/04/22
	47	Complete Assets Held Under Operating Leases note (Note 19.2)	David Forshaw	Sandra Coles	25/04/22 to 27/04/22
<i>Finance Leases (Note 20)</i>	48	Request information from departments re finance leases	Moira Miller	Sandra Coles	18/03/2022
	49	Complete Finance Leases - Amounts Paid to Lessors note (Note 20.1)	Moira Miller	Sandra Coles	25/04/2022
	50	Complete Assets Held Under Finance Leases note (Note 20.2)	Moira Miller	Sandra Coles	26/04/2022
	51	Complete Finance Lease Liability note (Note 20.3)	Moira Miller	Sandra Coles	26/04/2022
<i>Long Term Debtors/Investments (Note 21)</i>	52	House Loans (Working Papers Completed)	Mary McCallum	Duncan MacBrayne	12/04/2022
	53	Waste PPP Land Contamination Fund	Moira Miller	Sandra Coles	19/04/2022
	54	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	David Forshaw	David Forshaw/Lorna Semple	14/04/2022
	55	SHF - Loans to Registered Social Landlords	Moira Miller	Sandra Coles	14/04/2022
	56	ALIEA - Alienergy long term debt	Morag Cupples	Morag Cupples	14/04/2022
	57	Calculation and working papers for Other Long Term Debtors (if any)	Moira Miller	Moira Miller	19/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	58	Finalise Lead Schedule and Working Papers	Moira Miller	Moira Miller	19/05/2022
<i>Short Term Debtors (Note 22)</i>	59	Completion of LT Debtor Note (21)	Moira Miller	Moira Miller	14/05/2022
	60	Local Tax Collection Debtors - Production of working papers	Fergus Walker	Fergus Walker	16/05/22 to 20/05/22
	61	Sundry Debtor Accounts - Production of Working Papers	Fergus Walker	Jennifer Gorman	19/04/22 to 22/04/22
	62	Housing Benefit Overpayments - Production of Working Papers	Fergus Walker	Fergus Walker	07/04/22 to 14/04/22
	63	VAT Debtor - Production of Working Papers	Moira Miller	Sandra Coles	29/04/2022
<i>Assets Held for Sale (Note 23)</i>	64	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	Fergus Walker	Mary McCallum	16/05/2022
	65	Other Debtors - Provision of working papers from various departments	Moira Miller	Departments	16/05/22 to 19/05/22
	66	Finalise Lead Schedule and Working Papers	Moira Miller	Elizabeth Moller	20/05/2022
	67	Debtors Note (22)	Moira Miller	Elizabeth Moller	20/05/2022
	68	Complete Assets Held for Sale Note (23)	Morag Cupples	Gilly Allenby	27/05/2022
<i>Cash and Cash Equivalents (Note 24)</i>	69	Finalise Lead Schedule and Working Papers	Morag Cupples	Gilly Allenby	27/05/2022
	70	Cash Held by the Authority (Imprests) - provide working papers	Sandra Coles	Graham Munro	22/04/22 to 29/04/22
<i>CC&E - Short Term Deposits</i>	71	Cash in Transit - Working Papers	Moira Miller	Alison McGeachy	11/05/22 to 13/05/22
	72	Goldman Sachs/Standard Chartered - working papers	Moira Miller	Sandra Coles	27/04/2022
<i>CC&E - Bank Overdraft Working Papers</i>	73	BoS Corporate Deposit - working papers	Moira Miller	Sandra Coles	20/04/2022
	74	CB Instant Access Account - working papers	Moira Miller	Sandra Coles	20/04/2022
	75	Money Market Funds	Moira Miller	Sandra Coles	20/04/2022
	76	Income Bank Account - working papers	Moira Miller	Alison McGeachy	29/04/2022
	77	Expenditure Bank Account - working papers	Moira Miller	Creditors	29/04/2022
	78	Housing Benefits Bank Account - working papers	Moira Miller	Sharon Leitch	29/04/2022
	79	Council Tax / NDR Bank Account - working papers	Moira Miller	Alison McGeachy	29/04/2022

Appendix 1 – Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
<i>Creditors (Note 25)</i>	80	Finalise Lead Schedule and Working Papers	Moira Miller	Sandra Coles	13/05/2022
	81	Complete Cash and Cash Equivalents Note (24)	Moira Miller	Sandra Coles	13/05/2022
	82	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	Mary McCallum	Ailsa Laing / Duncan MacBrayne	29/04/2022
<i>Superannuation</i>	83	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2020	Mary McCallum	Astrid Ronald	04/05/2022
	84	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2020	Mary McCallum	Astrid Ronald	04/05/2022
<i>Short Term Accumulating Absences</i>	85	Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	13/04/2022
	86	Non Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	13/04/2022
	87	Creditors System Liability (Core Payables) - Working papers/discoverer report	Mary McCallum	Duncan MacBrayne	13/04/2022
	88	Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	Mary McCallum	Elaine Maxwell	29/04/2022
	89	Other Creditors - various Departmental Support (coordination of working papers)	Mary McCallum	Mary McCallum	03/05/22 to 05/05/22
<i>Borrowings (Financial Instruments) - Note 26</i>	90	Finalise Lead Schedule and working Papers	Mary McCallum	Mary McCallum	06/05/2022
	91	Complete Creditors Note (25)	Mary McCallum	Mary McCallum	06/05/2022
	92	Completion of Borrowings/Financial Instruments Working Papers	Moira Miller	Moira Miller	19/04/22 to 21/04/22
	93	Financial Instruments - Types - Note 26.1	Moira Miller	Moira Miller	20/04/22 to 21/04/22
	94	Financial Instruments - Fair Value - Note 26.2	Moira Miller	Moira Miller	20/04/22 to 21/04/22
	95	Financial Instruments - Gains and Losses - Note 26.3	Moira Miller	Moira Miller	20/04/22 to 21/04/22

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	96	Financial Instruments - Risks - Note 26.4 to 26.9	Moira Miller	Moira Miller	20/04/22 to 21/04/22
	97	Financial Instruments - Note 26.10 to 26.11	Moira Miller	Moira Miller	20/04/22 to 21/04/22
	98	Borrowings/Financial Instruments - Complete Accounts	Moira Miller	Moira Miller	20/04/22 to 21/04/22
<i>Other Liabilities (Note 27)</i>	99	Finance Lease Liability	Sandra/Anne Blue	Moira Miller	26/05/2022
	100	Schools NPDO/Hub Schools Finance Lease Liability	Margaret Moncur	Margaret Moncur	28/04/2022
	101	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	Moira Miller	Sandra Coles	19/04/2022
	102	Finalise Lead Schedule and Working Papers	Anne Blue	Anne Blue	29/04/2022
	103	Complete Other Liabilities Note (27)	Anne Blue	Anne Blue	29/04/2022
	104	Equal Pay Claims - Calculate provision and provide working papers	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/22 to 06/05/22
	105	Registered Social Landlords - Calculate provision and provide working papers	Fergus Walker	Fergus Walker	03/05/22 to 06/05/22
	106	Reorganisation Redundancy Costs - Calculate provision and provide working papers	Mary McCallum	Mary McCallum	03/05/22 to 06/05/22
	107	Landfill Sites - Restoration and Aftercare Costs - Calculate provision and provide working papers	Moira Miller	Moira Miller	03/05/22 to 06/05/22
	108	Utilities Provision - Calculate provision and provide working papers	Sharon Macalister	Liza McNaughton	03/05/22 to 06/05/22
	109	Other Provisions - Coordinate calculation of 'other' provisions and obtain working papers	Sharon Macalister	Sharon Macalister	03/05/22 to 06/05/22
	110	Split Provisions between short and long term	Sharon Macalister	Sharon Macalister	20/05/2022
	111	Provisions Note (28) - check narrative	Sharon Macalister	Sharon Macalister	20/05/2022
	112	Finalise Lead Schedule and Working Papers	Sharon Macalister	Sharon Macalister	20/05/2022
<i>Capital Grants Received in Advance (Note 29)</i>	113	Ministry of Defence LIBOR Funding	Morag Cupples	Morag Cupples	12/04/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	114	Grant in Aid - Gaelic School Capital Fund	Morag Cupples	Morag Cupples	12/04/2022
	115	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	12/04/2022
	116	Complete Capital Grants Received in Advance Note (29)	Morag Cupples	Morag Cupples	12/04/2022
<i>Pension Assets and Liabilities (Note 30)</i>	117	Calculation of Accrued Pension Contribution (30.1)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	118	Transactions Relating to Retirement Benefits (30.2)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	119	Assets and Liabilities in Relation to Post Employment Benefits (30.3)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	120	Pension Assets and Liabilities Recognised in the Balance Sheet (30.4)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	121	Analysis of Pension Fund Assets (30.5)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	122	Basis for Estimating Assets and Liabilities (30.6)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	123	Asset and Liability Matching Strategy (30.7)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	124	Impact on Authority's Cash Flow (30.8)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	125	Teachers' Pensions - Amount Paid Over (30.9)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	126	Teachers' Pensions - Check Contribution Rate (30.9)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	127	Teachers' Pensions - Added Years awarded by Council Calculation (30.9)	Lorna Semple/Abbie MacIver	Lorna Semple/Abbie MacIver	03/05/2022
	128	Balance Sheet Notes Complete	Sharon Macalister	Sharon Macalister	27/05/2022
<i>6. Other Notes to the Financial Statements</i>	129	Note 1 - Review and amend accounting policies	Sharon Macalister	Sharon Macalister	28/02/2022
	130	Note 2 - Accounting Standards Issued but Not Yet Adopted	Sharon Macalister	Sharon Macalister	28/02/2022
	131	Note 3 - Critical Judgements in Applying Accounting Policies	Sharon Macalister	Sharon Macalister	02/05/2022
	132	Note 4 - Assumptions / Estimation Uncertainty	Sharon Macalister	Sharon Macalister	16/05/2022
	133	Note 34 - Contingent Liabilities (consider alongside provisions)	Sharon Macalister	Sharon Macalister	29/04/22 to 06/05/22
	134	Note 35 - Termination Benefits (consider alongside Exit Packages)	Mary McCallum	Mary McCallum	29/04/22 to 06/05/22
	135	Note 36 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	Mary McCallum	Astrid Ronald	03/05/22 to 06/05/22

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	136	Note 37 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	Mary McCallum	Astrid Ronald	03/05/22 to 06/05/22
	137	Note 38 - Tax Incremental Financing (TIF) Projects - Links to NDR Income Account	Moira Miller/Fergus Walker	Moira Miller	25/05/2022
7. Statement of Movement in Reserves - General Fund Balance	138	Analysis of General Fund Balance Movement	Moira Miller	Moira Miller	18/05/2022
	139	Analysis of amounts included in CI&E but excluded from General Fund	Moira Miller	Moira Miller	18/05/2022
	140	Analysis of amounts included in General Fund but excluded from CI&E	Moira Miller	Moira Miller	18/05/2022
	141	Transfer to from General Fund Balance	Moira Miller	Moira Miller	18/05/2022
	142	Breakdown of amounts additional to surplus/deficit on CI&E	Moira Miller	Moira Miller	18/05/2022
<i>Other Usable Reserves (Note 33)</i>	143	Usable Capital Receipts Reserve	Moira Miller	Sandra Coles	03/05/2022
	144	Capital Fund	Moira Miller	Sandra Coles	03/05/2022
	145	Complete Capital Funds Note (33.1)	Moira Miller	Sandra Coles	03/05/2022
	146	Completion of Education R&R Fund Entries and Working Papers	Sharon Macalister	Sandra McLindon	27/04/22 to 28/04/22
	147	Process Ledger entries through MiR Statement	Sharon Macalister	Sandra McLindon	03/05/2022
	148	Complete Repairs and Renewals Note (33.2)	Sharon Macalister	Sandra McLindon	03/05/2022
<i>Unusable Reserves (Note 32)</i>	149	Revaluation Reserve - Check Narrative	Moira Miller	Moira Miller	03/05/2022
	150	Capital Adjustment Account - Check Narrative	Moira Miller	Moira Miller	03/05/2022
	151	Financial Instruments Adjustment Account - Check Narrative	Moira Miller	Moira Miller	13/04/2022
	152	Pensions Reserve - Check Narrative	Sharon Macalister	Sharon Macalister	13/04/2022
	153	Accumulated Absences Account - Check Narrative	Sharon Macalister	Sharon Macalister	12/04/2022
	154	Statement of Movement in Reserves Complete	Moira Miller	Moira Miller	18/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
8. Cash Flow Statement - Analysis of Balance Sheet Movements	155	Revaluation Reserve	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	156	Capital Adjustment Account	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	157	Capital Activities Cash/Non Cash Transactions	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	158	Other Revenue Items not involving the movement of funds	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	159	Accrual Adjustments	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	160	Complete Operating Activities (Note 39)	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	161	Complete Operating Activities Section of Statement	Moira Miller	Moira Miller	27/05/22 to 03/06/22
<i>Other Cash Flow Activities</i>	162	Investing Activities (Note 40)	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	163	Financing Activities (Note 41)	Moira Miller	Moira Miller	27/05/22 to 03/06/22
	164	Cash Flow Statement Complete	Moira Miller	Moira Miller	03/06/2022
9. Council Tax Income Account	165	Prepare CTI Main Accounting Statement	Fergus Walker	Fergus Walker	16/05/22 to 19/05/22
	166	Prepare and complete Calculation of Council Tax Base note	Fergus Walker	Fergus Walker	20/05/2022
	167	Council Tax Income Account Complete	Fergus Walker	Fergus Walker	20/05/2022
10. NDR Income Account	168	NDRI Main Accounting Statement	Fergus Walker	Fergus Walker	20/05/2022
	169	Analysis of Rateable Values	Fergus Walker	Fergus Walker	20/05/2022
	170	NDR Charge	Fergus Walker	Fergus Walker	20/05/2022
	171	NDR Income Account Complete	Fergus Walker	Fergus Walker	20/05/2022
11. Remuneration Report	172	Councillors - Review Narrative on policy and arrangements for changes	Sharon Macalister	Sharon Macalister/Mary McCallum	07/03/2022
	173	Completion of Pension Template for Senior Officers/Senior Members and submit to Pensions Office.	Mary McCallum	Mary McCallum	14/05/2022
	174	Councillors Remuneration	Mary McCallum	Mary McCallum	11/05/2022
	175	Senior Councillors' Remuneration	Mary McCallum	Mary McCallum	12/05/2022
	176	Obtain Pension Information for Senior Members	Mary McCallum	Mary McCallum	13/05/2022
	177	Senior Councillors Pension Benefits	Mary McCallum	Mary McCallum	16/05/2022
	178	Review policy and arrangements - senior employees Narrative	Sharon Macalister	Sharon Macalister/Mary McCallum	07/03/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	179	Employees remuneration (Bands over £50,000)	Mary McCallum	Ailsa Laing	11/05/2022
	180	Senior Employees' Remuneration	Mary McCallum	Mary McCallum	12/05/2022
	181	Obtain Pension Information for Senior Employees	Mary McCallum	Mary McCallum	13/05/2022
	182	Senior Employees' Pension Benefits	Mary McCallum	Mary McCallum	16/05/2022
	183	Employee Exit Packages (consider alongside provisions)	Mary McCallum	Mary McCallum	29/04/22 to 06/05/22
	184	Remuneration Report Complete	Sharon Macalister	Sharon Macalister	17/05/2022
12. Group Accounts	185	Determination of Group Structure	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	28/02/2022
	186	Single Entity Accounts	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	187	Common Good Accounts	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	188	Associates Accounts	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	189	Health and Social Care Integration Accounts	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	190	Live Argyll - Leisure Trust Accounts (Group Consolidation)	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	191	Consolidation	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	192	Completion of Group Accounts and Notes	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	23/05/22 to 30/05/22
	193	Group Cashflow	Moira Miller	Moira Miller	23/05/22 to 30/05/22
	194	Group Accounts and Notes Complete	Sharon Macalister/Anne Blue	Sharon Macalister/Anne Blue	30/05/2022
13. Corporate Governance Statement	195	Completion of Corporate Governance Statement	Laurence Slavin	Laurence Slavin	By 31/05/2022
14. Management Commentary	196	Completion of Management Commentary	Kirsty Flanagan/Head of Financial Services	Kirsty Flanagan/Head of Financial Services	By 31/05/2022
	197	2020-21 ANNUAL ACCOUNTS COMPLETE	Sharon Macalister	Sharon Macalister	31/05/2022
15. Summary Accounts and Financial Snapshot	198	Complete Summary Accounts and Financial Snapshot	Sharon Macalister	Sharon Macalister	27/05/22 to 31/05/22
16. Treasury Management Annual Report	199	Complete Treasury Management Annual Report	Moira Miller	Sandra Coles	16/05/22 to 31/05/22
17. Year-end Capital Plan Monitoring Report	200	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	Morag Cupples	Gilly Allenby	16/05/22 to 31/05/22
18. Strategic Housing Fund Annual Report	201	Complete Strategic Housing Fund Annual Report	Morag Cupples	Douglas Whyte	16/05/22 to 31/05/22
19. Earmarked Reserves Report	202	Complete Earmarked Reserves Report	Mary McCallum	Mary McCallum	16/05/22 to 31/05/22
20. Revenue Budget Monitoring Report	203	Complete Revenue Budget Monitoring Report	Mary McCallum	Mary McCallum	16/05/22 to 31/05/22
21. S106 Charity Accounts Prepared	204	Prepare S106 Charity Accounts	Mary McCallum	Astrid Ronald	16/05/22 to 31/05/22
22. Final Procedures	205	Strategic Management Team Meeting (SMT) - Draft to be tabled on the day	Kirsty Flanagan	Kirsty Flanagan	30/05/2022

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	206	Section 95 Officer final review of Annual Accounts, and accompanying year end reports (See above 15-20)	Kirsty Flanagan	Kirsty Flanagan	31/05/22 to 03/06/22
	207	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Legal and Regulatory Support	Kirsty Flanagan	Kirsty Flanagan	31/05/2022
	208	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	Kirsty Flanagan	Kirsty Flanagan	w/c - 30/05/2022
	209	Audit and Scrutiny Committee	Kirsty Flanagan	Kirsty Flanagan	14/06/2022
	210	Full Council Meeting	Kirsty Flanagan	Kirsty Flanagan	23/06/2022
	211	Signature by Section 95 Officer	Kirsty Flanagan	Kirsty Flanagan	24/06/2022
	212	Unaudited Accounts produced and submitted to appointed auditor	Sharon Macalister	Sharon Macalister	24/06/2022
	213	Unaudited Accounts published on Local Authority website.	Mary McCallum	Margaret Ellis	24/06/2022
23. Notice of Public Right to Inspect and Object to Accounts		Disclosure Checklist to be Completed	Sharon Macalister	Liza McNaughton	18/07/2022
	214	Preparation of Public Notice for placing in local papers (provided by Sharon Macalister)	Mary McCallum	Margaret Ellis	01/06/2022
		Preparation of Public Notice for placing in local papers (IJB - James Gow)	Mary McCallum	Margaret Ellis	01/06/2022
	215	Public Notice placed in local papers (Section 195 of the 1973 Act)	Mary McCallum	Margaret Ellis	09/06/22 to 10/06/22
	216	Public Notice placed on Local Authority website	Mary McCallum	Margaret Ellis	13/06/22 to 15/06/22
	217	Public Notice placed in offices of the Local Authority	Mary McCallum	Margaret Ellis	13/06/22 to 15/06/22
	218	Distribution of Unaudited Annual Accounts to Area Offices	Mary McCallum	Margaret Ellis	23/06/2022
24. Whole of Government Accounts Return	219	Period of Inspection of Unaudited Annual Accounts	General Public	General Public	27/06/22 to 15/07/22
	220	Period for registering an objection	General Public	General Public	27/06/22 to 15/07/22
	221	Net Cost of Service Analysis	Moira Miller	Moira Miller	27/06/22 to 15/07/22
	222	Net Operating Expenditure (Group Accounts)	Moira Miller	Moira Miller	27/06/22 to 15/07/22
	223	Counter Party Data	Moira Miller	Moira Miller	27/06/22 to 15/07/22
	224	Infrastructure Assets	Morag Cupples	Departments - Roads and Amenity	27/06/22 to 15/07/22
	225	Additional Disclosures	Moira Miller	Moira Miller	27/06/22 to 15/07/22

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2021-22
	226	Unaudited WGA Return complete and returned to Scottish Government	Moira Miller	Moira Miller	27/07/2022
	227	Submission of Unaudited WGA Return to External Audit	Moira Miller	Moira Miller	27/07/2022
	228	Sign off of WGA Return and electronic submission to Scottish Government	External Audit/Moira Miller	Moira Miller	29/09/2022
25. Final Accounts Audit	229	Final Accounts Audit Field Work	External Audit	External Audit	27/06/22 to 19/08/22
	230	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	25/08/2022
	231	Amendments processed and Production of Final Accounts complete with Audit Certificate for signing	Sharon Macalister	Sharon Macalister	26/08/22 to 09/09/22
	232	Production and agreement of ISA 260 report from External Audit	External Audit	External Audit	26/08/22 to 09/09/22
	233	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	Audit Committee	Audit Committee	20/09/2022
	234	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	20/09/2022
	235	Signing of Final Audited Accounts - Audit Certificate	John Cornett - Audit Scotland	John Cornett - Audit Scotland	20/09/2022
	236	Signed Audited Annual Accounts published on Website and distributed to local area offices and libraries.	Mary McCallum	Margaret Ellis	26/10/22 to 28/10/22

YEAR END 2021/2022

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	07/04/2022	14/04/2022	15/04/2022	16/31sts accrued	100% accrued	05/04/2022	24/03/2022	100% accrued	Old Year Claims Only
Pay 10 Teachers	01	21/04/2022	29/04/2022	30/04/2022	100% part time hours for this period - See note *	N/A	20/04/2022	14/04/2022	100% accrued	Old Year Claims Only
Pay 10 Teachers	02	19/05/2022	27/05/2022	31/05/2022	See note *	N/A	18/05/2022	06/05/2022	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	2021/22 Dates	Lead Responsibility	Monitored / Actioned By	Comments
1. Stores & Work in Progress	1.1	Equipment store stock take to be completed	31/03/2022	Equipment Store Manager	Abbie	Abbie to liaise with equipment store manager
	1.2	Cut off date for submission of stock certificate and detailed working papers to IS Finance Team	08/04/2022	Equipment Store Manager	Abbie	Abbie to liaise with equipment store manager
	1.3	Cut off date for checking, signing and submission of stock certificates to Corporate Accounting	11/04/2022	Principal Accountant - Social Work	Abbie and Lorna	Check and agree stock certificate
	1.4	Calculate net movement in the value of equipment owned by the SW Equipment Store and provide to Principal Accountant - Social Work	14/04/2022	Principal Accountant - Social Work	Abbie and Lorna	Calculate the movement in the stock value and supply to Linda Taylor
2. Creditors Payments	2.1	Cut off date for submission of 2021/22 supplier invoices to creditors (posting or email)	18/03/2022	Department	Abbie and Lorna	E-mail to areas to remind them about deadline
	2.2	Cut off date for processing of 2021/22 SW supplier invoices through payables	18/03/2022	Creditors Section	Creditors	Malcolm to let Abbie and Lorna know when all SW batches are processed
	2.3	Final cheque run processed involving SW invoices	24/03/2022	Creditors Section	Creditors	Malcom to let Abbie and Lorna know when payrun is posted to general ledger
3. Revenue Accruals	3.1	Accrued/Prepaid expenditure templates issued to department	14/02/2022	Finance Support Team	Astrid	
	3.2	IS Finance Team issue accrual/prepayment calculation templates to department	07/03/2022	IS Finance Team	Abbie and Lorna	
	3.3	Department completes accrued/prepaid expenditure template	21/03/2022 - 08/04/2022	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>
	3.4	Accrued/prepaid expenditure template submitted to IS Finance Team for checking and consolidation	08/04/2022 - 5pm	Department	Alistair, Alison and Karen	Make sure that all of the area service's templates have been returned
	3.5	Cut off date for checking and consolidation of accrued/prepaid expenditure templates for SW	14/04/2022 - 3pm	IS Finance Team	Abbie and Lorna	Review templates and backup

Appendix 3 – Health and Social Care Partnership Timetable

Work Area	Task Nbr	Task Description	2021/22 Dates	Lead Responsibility	Monitored / Actioned By	Comments
4. PECOS	4.1	Issue SW PECOS reports to finance contacts for review and follow-up on queries with budget holders.	15/03/2022	IS Finance Team	Abbie and Lorna	Request report from PECOS Administrator. Issue with other year end documents and guidance
	4.2	Mismatches to be cleared from PECOS system	21/03/2022	Department	Alistair, Karen and Alison	Monitor progress of requisitioners
	4.3	Unpaid PECOS orders report to be issued to IS Finance Team for inclusion on accruals template	06/04/2022	Finance Support Team	Astrid	
	4.4	PECOS accruals to be added to central template	14/04/2022 - 3pm	IS Finance Team	Alistair	
5. Debtors	5.1	Cut off date for processing debtors invoices in 2021/22	22/03/2022	Department	Abbie and Lorna	Include in year end instructions and issue reminder e-mail. Alistair and Alison to prepare year end recharges to NHS
	5.2	Cut off date for preparing residential and non-residential care debtors accruals	14/03/2022	IS Finance Team	Moira and Alison	
	5.3	Calculate adjustment to bad debt provision	14/04/2022	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	6.1	Payroll 07 accrual prepared	19/04/2022	Finance Support Team	Abbie and Lorna	Astrid to let Abbie and Lorna know when completed
7. CareFirst	7.1	Cut off for processing of charges to be charged to 2021/22	31/03/2022	Department	Abbie and Lorna	Instruction in year end guidance and e-mail reminder. Final day to ensure invoices are included in payrun on the 22nd is the 18th March
	7.2	Final payables interface generated from CareFirst	22/03/2022	IS Finance Team	Karen	
	7.3	Snapshot of outstanding transactions taken from CareFirst	31/03/2022	IS Finance Team	Karen	Run year end reports for homecare, residential care, direct payments, fostering and adoption

Appendix 3 – Health and Social Care Partnership Timetable

Work Area	Task Nbr	Task Description	2021/22 Dates	Lead Responsibility	Monitored / Actioned By	Comments
7. CareFirst	7.4	Recommence processing of invoices via CareFirst - all to be charged to April 2022/23 with year end adjustments processed via accrued/prepaid expenditure templates	04/04/2022	Department / Creditors	Karen	Instruction in year end guidance and e-mail reminder
8. Long Term Debt - Charging Orders	8.1	Prepare charging order journal entries and agree with Corporate Team	14/04/2022	IS Finance Team	Lorna and Abbie	To be checked and agreed with Lorna and Sharon Macalister
9. TOTAL System Charges	9.1	Check that TRANMAN interface has been run for SW vehicles.	22/04/2022	Fleet Team	Tranman	To be confirmed with Cara/Tranman when run has been processed
10. Consolidation	10.1	Take snapshot of general ledger following payrun including last of the SW supplier invoices being processed into 2021/22	25/03/2022	IS Finance Team	Lorna and Abbie	
	10.2	Create consolidation template to produce outturn	25/03/2022	IS Finance Team	Lorna and Abbie	
	10.3	Report outturn position to James and Kirsty	25/04/2022	IS Finance Team	Lorna and Abbie	Pass figure to James Gow, IJB CFO