

UNAUDITED ANNUAL ACCOUNTS 2022-23

1 EXECUTIVE SUMMARY

- 1.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2023 and the preparation of the Council's Unaudited Annual Accounts for 2022-23.
- 1.2 The appendices to the report outline the timetables for the closure of the Council's 2022-23 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 2023.

UNAUDITED ANNUAL ACCOUNTS 2022-23

2. INTRODUCTION

2.1 This report advises the Audit and Scrutiny Committee of the plans in place for financial year end 31 March 2023 and the preparation of the Council's Unaudited Annual Accounts for 2022-23.

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 2022-23.

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 2023.

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 28 April 2023.
- Revenue expenditure, creditors, debtors, accruals and prepayments completed by 21 April 2023.
- Review and adjustments to ledger and central department cost allocations completed by 19 May 2023.
- Council Tax and NDR entries completed by 12 May 2023.
- Agreement of inter-group balances with Live Argyll and associated journals processed by 28 April 2023.
- Preparation of Unaudited Annual Accounts including report by Section 95

Officer by 3 June 2023.

- Unaudited Annual Accounts considered by a meeting of the Audit and Scrutiny Committee on 15 June 2023.
- Unaudited Annual Accounts considered by a meeting of the Full Council on 29 June 2023.
- Submission of Unaudited Annual Accounts to Accounts Commission by the statutory deadline of 30 June 2023.

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 2023 and with supporting documentation of a standard to enable completion of the audit by 30 September 2023.

4.5 Whilst there are no major changes in accounting practice for 2022-23, amendments to IFRS 16 Leases were planned to take effect from 01 April 2022, although this has been delayed until 01 April 2024. To ensure compliance with the new standard, preparatory work is underway to make sure the Council is ready for implementation take effect on 01 April 2024.

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 Scotland Duty	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	Climate Change	None at present.
6.7	Risk	None at present.
6.8	Customer Service	None at present.

Kirsty Flanagan
Executive Director / Section 95 Officer
21 February 2023

Policy Lead for Financial and Commercial Services - Councillor Gary Mulvaney

For further information please contact Anne Blue, 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

Financial Year

2022-2023

**YEAR-END INSTRUCTIONS – GENERAL LEDGER CLOSEDOWN
2022/2023 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 **26 May 2023**. **It is vital that any slippage from these deadlines is identified as soon as possible and brought to the attention of Morag Cupples 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 24 April 2023**.
- 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. 28 April, or 6 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 2022/2023 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 24 March for processing through the payables ledger by 30 March. In doing so, no invoices relating to 2023/2024 will be sent to creditors prior to w/c 3 April 2022.

3 REVENUE PAYMENTS AND ACCRUALS

3.1 Creditor Invoices (Manual Batches)

Invoices relating to the 2022/2023 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 24 March for processing through the payables ledger by 30 March. All old year invoices must be batched separately and be clearly marked as **"2022/2023"**.

Invoices for 2023/24 should not be sent to Creditors until after Monday 3rd April 2023, 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 24 March.

3.2 Accruals

All old year invoices received by departments which have failed to make the 5pm Friday 24 March 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 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 2023.
- Delivery note dated on or before 31 March 2023.
- Other documentation which provides evidence that the goods or services were provided on or before 31 March 2023.

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 2022/2023 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 Friday 24th March. Creditors will ensure all PECOS invoices are keyed to PECOS by 5pm on Tuesday 28th March.

All PECOS users must ensure unpaid invoices (mismatches or receipt required) are cleared by 5pm on Wednesday 29th March 2023 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 30st March 2023.

No access to PECOS will be available on Friday 31st March 2023

A PECOS Accrual report will be run by the Procurement Team on Friday 31st March 2023 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 4th April 2023.

- 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 2023 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 Wednesday 29 March 2023 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 Monday 3rd April 2023 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 2022/23, by 22 March. If you have local input of debtor accounts, all accounts for financial year 2022/23 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 2023/2024 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 2022/2023 financial ledger. All income received from Saturday 1 April onwards, will be processed in the 2023/2024 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 2022/2023 is taken to the Area Office by 4pm on Friday 31 March.

For offices/facilities that use the bank, again, all money relating to financial year 2022/2023 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 Wednesday 5th April.

Separate E-Income journals should be completed for income received from 1 April onwards – this will be processed in financial year 2023/2024. 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 27 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 14 April.**

5 CAPITAL

5.1 Capital Expenditure and Capital Journals

All capital invoices relating to 2022/23 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 17 March.**

All old year capital invoices received by departments but which have failed to make the 17 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 linda.taylor@argyll-bute.gov.uk by 5pm on Tuesday 4 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 2022/23.

The template should be E-mailed to linda.taylor@argyll-bute.gov.uk by 5pm on Wednesday 1 March 2023.

6 JOURNALS

- 6.1 Departments will be allowed to process their own journals up to 28 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 Monday 3rd 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 Adjust and April will all be open.

Journals containing VAT which relate to 2022/2023 should **not be processed at all by any staff after 06 April** without consulting Sandra Coles (Financial Services). Sandra will be preparing the VAT return for March once the payables ledger is closed on 31st 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 17 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 24 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 2022/2023 is Friday 24 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 Wednesday 29 March. These will be processed and coded into March on Friday 31 March.

Any remaining accounts still outstanding will be cleared from the system on 24 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 Wednesday 5 April and will be uploaded into the ledger on Thursday 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 5 April and will be uploaded into the ledger on Thursday 6 April 2023.

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 21st 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 Thursday 06 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 Friday 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 03 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 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 Friday 28 April.

All clearance and adjusting journals will be processed by the Finance Support Team by Friday 5 May.

The Revenue and Benefits Finance Manager has until Friday 12 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 03 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 21 April.

Entries from the monthly Pay07 payroll run which hit the payroll suspense should be cleared by 14 April and cleared by 27 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 21 February 2022 & authorised by 28 February 2022.
- PAY 07 Mth 1 - must be submitted by 24 March 2023 & authorised by 31 March 2023.
- PAY 10 Mth 1 - must be submitted by 14 April 2023 & authorised by 20 April 2023.

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 2023 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 2022/2023 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 2022/2023 that have to be disabled for the year 2023/2024 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 2023 – 31 May 2023.

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
1. Capital Expenditure Processing	1	CFCR template returned to Financial Services	Morag Cupples	Departments	01/03/2023
	2	Processing of CFCR journals by Finance Support Team	Morag Cupples	Finance Support Team	03/03/2023
	3	Deadline for capital payments to Creditors Section	Morag Cupples	Departments	17/03/2023
	4	Processing of final external capital payments	Morag Cupples	Creditors Section	20/03/23 - 22/03/23
	5	Roads Capital Measures	Morag Cupples	Departments	22/03/2023
	6	Final Payment Run Processed Capital	Morag Cupples	Creditors Section	23/03/2023
	7	Year end journals of transfers to/from revenue accounts	Morag Cupples	Linda Taylor	22/03/2023
	8	Property Fee Charges Processed and Infrastructure Design Billing Run	Morag Cupples	Linda Taylor	04/04/2023
	9	Ledger checked daily for capital expenditure	Morag Cupples	Linda Taylor	03/04/23 - 28/04/23
	10	Deadline for capital accruals template/CFCR template/journals to Financial Services (Whitegates)	Morag Cupples	Departments	04/04/2023
	11	Processing of final external capital payments/accruals	Morag Cupples	Linda Bain	06/04/2023
	12	Capital expenditure processing complete	Morag Cupples	Linda Taylor	06/04/2023
2. Fixed Assets Non-Current Assets Available for Sale	13	Capital expenditure final download from ledger	Morag Cupples	Linda Taylor	06/04/2023
	14	Allocate Capital Grant	Morag Cupples	Linda Taylor	06/04/2023
	15	Allocation of balance sheet codes to mass allocation journal	Morag Cupples	Linda Taylor	11/04/23 to 28/04/23
	16	Mass allocation processed	Morag Cupples	Linda Bain	28/04/2023
	17	Capital expenditure complete	Morag Cupples	Linda Taylor	28/04/2023
	Depreciation/Property Plant and Equipment Processing	18	Revaluation of Properties by Estates - including supporting evidence of assets classified for sale	Morag Cupples	Estates
19		Update asset register for new assets/additions/disposals/transfers	Morag Cupples	Linda Taylor	02/05/23 to 05/05/23
20		Run depreciation/impairment charges and process journal	Morag Cupples	Linda Taylor	05/05/2023
21		Update Asset Register for Revaluations	Morag Cupples	Linda Taylor	08/05/23 - 09/05/23
22		Process balance sheet depreciation/revaluation journals	Morag Cupples	Linda Taylor	10/05/23 - 12/05/23
23		Reconcile asset register to ledger	Morag Cupples	Linda Taylor	15/05/23 - 18/05/23
24		Capital Accounting Entries Complete	Morag Cupples	Linda Taylor	18/05/2023

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
3. Loan Charges	25	Complete interest on revenue balances	Moira Miller	Sandra Coles	24/03/2023
	26	Complete PSTM Reconciliations	Moira Miller	Sandra Coles	05/04/23 to 12/04/23
	27	Accrual of Borrowing Interest and Expenses	Moira Miller	Sandra Coles	07/04/23 to 14/04/23
	28	Accrual of Investment Interest and Expenses	Moira Miller	Sandra Coles	07/04/23 to 14/04/23
	29	Financial Services expense allocation	Moira Miller	Sandra Coles	14/04/2023
	30	Provision of capital repayment figures for house loans	Moira Miller	Duncan MacBrayne	27/03/23 to 06/04/23
	31	Calculate weighted capital expenditure in year	Anne Blue	Moira Miller	12/04/2023
	32	Input annuity rate loan charges model and calculate loan charges	Anne Blue	Moira Miller	12/05/2023
	33	Process loans charges/SMGFB (Statement of Movement in General fund) journals	Moira Miller	Sandra Coles	14/04/2023
	34	Loans fund revenue account (ensure nil)	Moira Miller	Sandra Coles	18/05/2023
	35	Management review of loans fund calculations after all journals processed through ledger	Kirsty Flanagan	Anne Blue	15/05/23 - 16/05/23
	36	Loans Charges Complete	Anne Blue	Moira Miller	18/05/2023
4. IFRS Pensions Accounting - Year End Accounting Entries	37	Complete & submit Organisation Report Request Form to Hymans		Anne Blue	01/03/2023

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
	38	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	Anne Blue	Anne Blue	31/03/2023
	39	Check reasonability of data in report	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	17/04/2023
	40	Calculate pensions entries in ledger	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	17/04/2023
	41	Process pensions entries in ledger	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	17/04/2023
	42	Check no bottom line impact on general fund	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	17/04/2023
	43	IFRS Pension Entries Complete	Anne Blue	Lorna Semple/Abbie MacIver	17/04/2023
5. Creditor Payments	44	Deadline for Health and Social Care Partnership Invoices to Creditors	David Forshaw / Malcolm Bannatyne	Departments	24/03/2023
	45	Departments processing old year invoices	Departments	Departments	24/03/2023
	46	Deadline for passing invoices to Finance (Campbeltown)	Malcolm Bannatyne	Departments	24/03/2023
	47	Processing of final revenue payments 2022-23	Malcolm Bannatyne	Creditors Section	30/03/2023
	48	Final payment run processed	Malcolm Bannatyne	Creditors Section	30/03/2023
		Payables re-opens for processing to April	Malcolm Bannatyne	Creditors Section	03/04/2023
	49	Production and processing of final feeders to road costing	Malcolm Bannatyne	Creditors Section	31/03/2023
	50	Closure of March 2021 Period (5pm)	Mary McCallum	Astrid Ronald	31/03/2023
	51	Reconciliation of Core Payables Liability	Mary McCallum	Duncan MacBrayne	31/03/2023
	52	VAT return completed	Moira Miller	Sandra Coles	11/04/23 - 21/04/23
	53	Creditor Payments and VAT completed	Mary McCallum	Astrid Ronald	21/04/2023
6. Health and Social Care Integration	54	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	David Forshaw	Lorna Semple/Abbie MacIver	24/04/2023
7. Revenue Accruals/Prepaid Expenditure	55	Accrued/Prepaid expenditure templates issued to departments	Mary McCallum	Astrid Ronald	01/02/2023
	56	Departments complete accrued / prepaid expenditure templates - this to be collated and checked by Departmental Financial Services Teams	Principal Accountants	Departments / Departmental Support Teams	20/03/2023 - 14/04/2023

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
	57	Deadline for return of accrued / prepaid expenditure templates to Finance Support Team	Principal Accountants	Departmental Support Teams	14/04/2023
	58	Finance Support team process accrued/prepaid expenditure	Mary McCallum	Astrid Ronald	17/04/23 - 21/04/23
	59	Deadline for Upload of Accrual Templates to General Ledger.	Mary McCallum	Astrid Ronald	21/04/2023
<i>PECOS Accruals</i>	60	All PECOS invoices to be with Creditors for keying by 5pm.	Departments	Departments	24/03/2023
	61	Final keying of PECOS invoices by Creditors.	Malcolm Bannatyne	Creditors Section	28/03/2023
	62	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	29/03/2023
	63	Final PECOS interface with payables ledger for 2022-23. <i>(Run matching process at 5.30pm on 29th)</i>	Mary McCallum	Creditors Section	29/03/2023
	64	Final PECOS Pay-All of 2022-23	Malcolm Bannatyne	Creditors Section	30/03/2023
	65	All PECOS users to ensure all <u>goods/services/works received/completed</u> within the old financial year are receipted on the system by 5pm.	Departments	Departments	30/03/2023
	66	PECOS Accrual Report run.	Mary McCallum	Emma Graham	31/03/2023
	67	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 /Duncan MacBrayne	03/04/2023
	68	Circulation of year end reports to each Department.	Mary McCallum	Emma Graham	04/04/2023
	69	PECOS interfaces to Payables to continue processing into New Year.	Mary McCallum	Procurement/Creditors	From 03/04/23
	70	Departments to include unpaid receipted orders on main PECOS accrual template.	Principal Accountants	Departments / Departmental Support Teams	by 14/04/23
<i>Holiday Pay Accrual - Teachers</i>	71	Collection of teacher data / calculation of accrual	Mary McCallum	Mary McCallum	28/03/23-11/04/23
	72	Completion of holiday pay accrual template based on previous years sample and methodology	Mary McCallum	Mary McCallum	03/04/23 to 11/04/23

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23	
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	73	Complete Flexi leave accrual calculations	Mary McCallum	Mary McCallum	03/04/23 to 11/04/23	
	74	Process journal and SMR reversing entry	Mary McCallum	Mary McCallum	12/04/2023	
	75	Deadline for Travel/Expense Claims to Creditors - Pay 07 Month 1	Malcolm Bannatyne	Departments	24/03/2023	
	76	Deadline for Timesheets to Payroll - Pay 07 Month 1	Lorraine Brodie	Departments	05/04/2023	
	77	Processing Pay 07 Month 1	Lorraine Brodie	Payroll Section	06/04/2023	
	78	Clearance of Pay 07 Month 1 suspense items	Lorraine Brodie	Payroll Section	14/04/2023	
	79	Accrual Pay 07 Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	14/04/23 to 19/04/23	
<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	80	Deadline for Travel/Expense Claims to Creditors - Pay 10 Teachers Month 1	Malcolm Bannatyne	Departments	14/04/2023	
	81	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	Lorraine Brodie	Departments	20/04/2023	
	82	Processing Pay 10 Teachers Month 1	Lorraine Brodie	Payroll Section	21/04/2023	
	83	Clearance of Pay 10 Month 1 suspense items	Lorraine Brodie	Payroll Section	27/04/2023	
	84	Accrual Pay 10 Teachers Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	27/04/22 to 28/04/22	
<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	85	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	Malcolm Bannatyne	Departments	05/05/2023	
	86	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	Lorraine Brodie	Departments	18/05/2023	
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	87	Processing Pay 10 Teachers Month 2	Lorraine Brodie	Payroll Section	19/05/2023	
	88	Deadline for sending debtor accounts to Debtors Section	Fergus Walker	Departments	22/03/2023	
	89	Input of old year debtor accounts (Central and Local)	Fergus Walker	Jennifer Gorman	23/03/23 to 29/03/23	
	90	Year end reports produced	Fergus Walker	Jennifer Gorman	05/04/2023	
	91	Sundry Debtor account reconciliations	Fergus Walker	Jennifer Gorman	05/04/2023 - 14/04/2023	
	92	Calculation of Sundry Debtors Bad Debt Provision	Fergus Walker	David Forshaw	12/04/23 to 14/04/23	
	93	Process journal adjusting ledger for change in Sundry Debtors BDP	Fergus Walker	David Forshaw	14/04/2023	
	94	Sundry Debtor accounts complete	Fergus Walker	David Forshaw	14/04/2023	
	<i>Housing Benefit Overpayments</i>	95	Calculation of Housing Benefit Overpayment Debtor	Fergus Walker	Fergus Walker	05/05/2023
		96	Calculate associated bad debt provision	Fergus Walker	Fergus Walker	05/05/2023
97		Process journals for housing benefit overpayments	Fergus Walker	Fergus Walker	05/05/2023	
	98	Housing Benefit Overpayments Complete	Fergus Walker	Fergus Walker	05/05/2023	

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Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23	
<i>Banking</i>	99	All monies/cheques should be banked	Departments	Departments	31/03/2023	
	100	Monies/cheques received after final banking relating to 2022-23 to be added to accruals template	Principal Accountants	Departments	01/04/23 to 05/04/23	
<i>E-Income Journals</i>	101	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	Margo Turner/Nancy Hope	Departments	31/03/2023	
	102	Cash Section to process year-end E-income journals	Margo Turner/Nancy Hope	Cash Section	01/04/23 to 05/04/23	
	103	Bank reconciliation on expenditure account	Malcolm Bannatyne	Creditors Section	11/04/23 to 21/04/23	
	104	Bank reconciliation on Council Tax and NDR account	Fergus Walker	Alison McGeachy	05/04/23-21/04/23	
	105	Bank reconciliation on Income Account	Fergus Walker	Alison McGeachy	05/04/23-21/04/23	
	106	Bank reconciliation on Housing Benefit Account	Fergus Walker	Sharon Leitch	05/04/23-21/04/23	
	107	Bank reconciliation on Land Contamination Bank Account	Moira Miller	Sandra Coles	06/04/23 to 21/04/23	
	<i>Imprests</i>	108	Imprest certificates/returns issued to imprest holders	Malcolm Bannatyne	Graham Munro	27/02/2023
		109	Establishments complete certificates/returns	Departments	Departments	31/03/23 to 14/04/23
		110	Deadline for return of Certificates to Creditors Section	Departments	Departments	14/04/2023
111		Reconciliation of all Imprest balances (including schools)	Malcolm Bannatyne	Graham Munro	17/04/23 to 21/04/23	
112		Process final imprest adjustments in ledger	Malcolm Bannatyne	Graham Munro	24/04/2023	
113		Income Accrual / Deferred Income Templates issued to departments	Mary McCallum	Astrid Ronald	01/02/2023	
<i>Other Income Accruals / Deferred Income</i>	114	Departments complete other income accrual/ deferred income templates	Principal Accountants	Departments	21/03/2023 - 14/04/2023	
	115	Deadline for return of accrued / deferred income templates to Finance Support Team.	Principal Accountants	Departmental Support Teams	14/04/2023	
	116	Finance Support team process income accruals / deferred income	Mary McCallum	Astrid Ronald	17/04/23 - 21/04/23	
9. Internal Recharges	117	Final date for producing 2022-23 Internal recharges	Departments	Departments	24/03/2023	
	118	Deadline for coded recharges to be sent to Finance Support Team	Departments	Departments	29/03/2023	
	119	Internal Recharges uploaded into the ledger	Mary McCallum	Margaret Ellis	31/03/2023	
	120	Outstanding Accounts cleared from Internal Recharge system	Mary McCallum	Margaret Ellis	31/03/2023	

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Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
10. Stores and Work in Progress - Stores	121	Submit Manual journal entries for any Internal Recharges that need to be processed for 22-23 FY. Upload by Finance Support Team	Mary McCallum	Elaine Maxwell	05/04/2023
	122	Uploaded by finance Support Team	Mary McCallum	Astrid Ronald	06/04/2023
	121	Departments to clear 29901 accounts	Departments	Departments	04/04/23-06/04/23
	122	Accounting and Budgeting Teams issue instructions to Stores	Morag Cupples / David Forshaw	Departments	27/02/2023
	123	Departments prepare for stock count	Morag Cupples / David Forshaw	Departments	01/03/23 to 30/03/23
	124	Stock count	Morag Cupples / David Forshaw	Departments	31/03/2023
	125	Stock certificates to be completed and sent to Principal Accountants, Development and Infrastructure Services and Social Work	David Forshaw/Lorna Jordan/Linda Taylor	Elizabeth Moller	01/04/23 to 06/04/23
Work in Progress	126	Principal Accountants to review certificates and process final journal	David Forshaw/Lorna Jordan/Linda Taylor	Elizabeth Moller	11/04/23 to 14/04/23
	127	Department prepares a valued list of Works in Progress	Linda Taylor	Departments	01/04/23 to 03/05/23
	128	Pass to Principal Accountant for Review and Journal Processing	Linda Taylor	Bruce MacPherson	03/05/23 to 04/05/23
	129	Consolidation Adjustments (if any)	Linda Taylor	Bruce MacPherson	08/05/2023
	130	Finalise Lead Schedule and Working Papers	Linda Taylor	Linda Taylor	08/05/2023
11. Control and Suspense Accounts - Control Accounts	131	Report issued to Control Account Holder	Mary McCallum	Ailsa Laing	03/04/2023
	132	Clear balance or complete Carry Forward of Control Account Balance form	Mary McCallum	Control Account Budget Holders	03/04/23 - 28/04/23
	133	Transfer of control account balances to Balance Sheet	Mary McCallum	Ailsa Laing	02/05/23 - 05/05/23
	134	Report issued to Suspense Account Holder	Mary McCallum	Ailsa Laing	03/04/2023
12. Journals and Feeders	135	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	05/04/23 to 21/04/23
	136	Opening of April and Adjust Periods	Mary McCallum	Astrid Ronald	03/04/2023
	137	Departments prepare and input journals	Principal Accountants	Departments	03/04/23 - 28/04/23

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Work Area	Task No.	Task Description	Lead Responsibility 2022-23	Undertaking Task 2022-23	Completion Date 2022-23
	138	Dept's cut off date for journals	Mary McCallum	Departments	28/04/2023
	139	Processing of Central Finance journals	Mary McCallum	Astrid Ronald	28/04/2023
	140	Final feeders from roads costing to general ledger	Linda Taylor	Joyce Cowan	03/04/23 to 03/05/23
	141	Preparation and input of any final journals identified	Principal Accountants	Departmental Support Teams	03/04/23 - 28/04/23
	142	Central support / departmental admin recharging	Mary McCallum	Mary McCallum	15/05/23-19/05/23
	143	Input of Live Argyll Journals and agreement of final Balance Sheet Position	Sharon Macalister	Beth Walkosz	03/04/23 - 28/04/23
	144	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	Fergus Walker	Fergus Walker	03/04/23 - 12/05/23

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
1. (a) Year end monitoring	1	Completion and return of earmarking requests	Principal Accountants	Finance Contacts	17/04/23 to 5/05/23
1. (a) Year end monitoring	2	Preparation of year-end monitoring reports	Mary McCallum	Mary McCallum / Abi Harley	22/05/23-24/05/23
1. (a) Year end monitoring	3	Perform year-end monitoring with departmental explanations	Principal Accountants	Finance Contacts	25/05/23-26/05/23
1. (a) Year end monitoring	4	Deadline for return of completed revenue monitoring	Principal Accountants	Principal Accountants	26/05/2023
1. (a) Year end monitoring / 20. Revenue Budget Monitoring Report	5	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report	Mary McCallum	Mary McCallum / Abi Harley	29/05/2023
1. (a) Year end monitoring / 19. Earmarked Reserves Report	6	Preparation of Year-end Reserves Report	Mary McCallum	Mary McCallum / Abi Harley	26/05/2023
1. (a) Year end monitoring	7	Deadline for Reports to SMT	Mary McCallum	Mary McCallum / Abi Harley	30/05/2023
1 (b) Analytical Review	8	Preparation of analytical review	Mary McCallum	Mary McCallum / Abi Harley	02/06/2023
1 (b) Analytical Review	9	Update analytical review with departmental explanations	Principal Accountants	Finance Contacts	05/06/23-22/06/23
1 (b) Analytical Review	10	Deadline for completion of analytical review	Principal Accountants	Principal Accountants	23/06/2023
1 (b) Analytical Review	11	Submit analytical review to Auditors	Mary McCallum	Mary McCallum / Abi Harley	30/06/2023
1 (c) LFR	12	Run downloads for LFR returns	David Forshaw	Moira Miller	26/05/2023
1 (c) LFR	13	Complete Support Services Working Paper	David Forshaw	Moira Miller	26/05/2023
1 (c) LFR	14	Create LFR Return Working Paper Source File	David Forshaw	Moira Miller	TBC
1 (c) LFR	15	Prepare Individual Returns	David Forshaw	Moira Miller/ Linda Taylor / Fergus Walker / Gill Allenby / Lorna Jordan	TBC
1 (c) LFR	16	Check & submit	David Forshaw	Moira Miller	TBC
2. Comprehensive Income and Expenditure Statement	17	Run Retained Earnings Proof	Morag Cupples	Morag Cupples	22/05/2023
2. Comprehensive Income and Expenditure Statement	18	Run Comprehensive Income & Expenditure download (cost centres, cost centres and account codes)	Morag Cupples	Morag Cupples	22/05/2023
2. Comprehensive Income and Expenditure Statement	19	Final Outturn CI&E based on management structure	Morag Cupples	Morag Cupples	22/05/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>2. Comprehensive Income and Expenditure Statement</i>	20	Complete Comprehensive Income & Expenditure Statement	Morag Cupples	Morag Cupples	22/05/2023
<i>2. Comprehensive Income and Expenditure Statement</i>	21	Comprehensive Income & Expenditure Statement completed	Morag Cupples	Morag Cupples	22/05/2023
3. Expenditure and Funding Analysis	22	Calculate adjustments between funding and accounting basis on management structure	Morag Cupples	Morag Cupples	24/05/2023
3. Expenditure and Funding Analysis	23	Complete Note 31 - Note to the Expenditure and Funding Analysis	Morag Cupples	Morag Cupples	24/05/2023
3. Expenditure and Funding Analysis	24	Complete main Expenditure and Funding Analysis Statement	Morag Cupples	Morag Cupples	24/05/2023
4. Comprehensive Income and Expenditure Statement Notes	25	Complete General Fund Earmarking Note (Note 5)	Mary McCallum	Mary McCallum / Abi Harley	22/05/2023
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	26	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)	Morag Cupples	Morag Cupples	26/05/2023
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	27	Complete Other Operating Income and Expenditure Note (Note 7)	Morag Cupples	Morag Cupples	26/05/2023
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	28	Complete Agency Income Note (Note 8)	Moira Miller	Morag Cupples	26/05/2023
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	29	Community Care and Health (Scotland) Act 2002 (Note 9)	David Forshaw	Elizabeth Moller	15/05/23 to 19/05/23

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
4. <i>Comprehensive Income and Expenditure Statement Notes</i>	30	Complete Waste Management PPP note (Note 11)	Linda Taylor	Brenda Mitchell	17/05/23 to 19/05/23
4. <i>Comprehensive Income and Expenditure Statement Notes</i>	31	Complete Fees Payable to External Auditors note (Note 10)	Mary McCallum	Ailsa Laing	28/04/2023
4. <i>Comprehensive Income and Expenditure Statement Notes</i>	32	Complete Grant Income note (Note 12)	Mary McCallum	Bruce MacPherson/Mary McCallum	17/05/23 to 19/05/23
<i>Related Parties (Note 13)</i>	33	Arrange for related party letters to be sent to members and senior officers	Sandra Coles	Fiona Ferguson	27/02/2023
<i>Related Parties (Note 13)</i>	34	Scottish Government (Note 13.1) - check narrative.	Moira Miller	Moira Miller	15/05/2023
<i>Related Parties (Note 13)</i>	35	Complete Members related party transactions exceeding £10k table (Note 13.2)	Moira Miller	Moira Miller	15/05/23 to 19/05/23
<i>Related Parties (Note 13)</i>	36	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	Moira Miller	Moira Miller	15/05/23 to 19/05/23
<i>Related Parties (Note 13)</i>	37	Comprehensive Income & Expenditure Statement Notes completed	Morag Cupples	Morag Cupples	26/05/2023
5. <i>Balance Sheet - PPE (Note 14)</i>	38	Complete Movement in Property Plant and Equipment note (Note 14.1)	Morag Cupples	Linda Taylor	17/05/23 to 19/05/23
5. <i>Balance Sheet - PPE (Note 14)</i>	39	Complete Valuation of Property, Plant and Equipment note (Note 14.2)	Morag Cupples	Linda Taylor	17/05/23 to 19/05/23
5. <i>Balance Sheet - PPE (Note 14)</i>	40	Depreciation (Note 14.3)	Morag Cupples	Linda Taylor	17/05/23 to 19/05/23
5. <i>Balance Sheet - PPE (Note 14)</i>	41	Summary of Capital Expenditure and Financing (Note 14.4)	Morag Cupples	Linda Taylor	17/05/23 to 19/05/23

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>5. Balance Sheet - PPE (Note 14)</i>	42	Commitments under Capital Contracts (14.5)	Morag Cupples	Linda Taylor	22/05/23 to 26/05/23
<i>Heritage Assets (Note 15)</i>	43	Provide Reconciliation of Carrying Values	Morag Cupples	Linda Taylor	26/05/2023
<i>Heritage Assets (Note 15)</i>	44	Complete Heritage Asset Disclosures (Note 15)	Morag Cupples	Linda Taylor	26/05/2023
<i>Intangible Fixed Assets Note (Note 16)</i>	45	Complete Movement in Intangible Fixed Assets note (Note 16)	Morag Cupples	Linda Taylor	26/05/2023
<i>Investment Property (Note 17)</i>	46	Investment Property (Note 17) - check narrative.	Morag Cupples	Linda Taylor	26/05/2023
<i>Investment Property (Note 17)</i>	47	Complete Movement in Investment Property note (Note 17.1)	Morag Cupples	Linda Taylor	26/05/2023
<i>Investment Property (Note 17)</i>	48	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	Linda Taylor	26/05/2023
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	49	Complete Assets Held under Schools NPDO /Hub Schools contract note (Note 18 / 18.1)	Morag Cupples	Linda Taylor	17/05/2023
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	50	Complete Schools NPDO /Hub Schools Finance Lease Liability note (Note 18.2)	Moira Miller	Moira Miller	28/04/2023
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	51	Complete Payments due to Operator Under Schools NPDO Contract note (Note 18.3)	Moira Miller	Moira Miller	28/04/2023
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	52	Complete Payments due to Operator under Hub Schools (Note 18.4)	Moira Miller	Moira Miller	28/04/2023
<i>Operating Leases (Note 19)</i>	53	Request information from departments re operating leases	Morag Cupples	Moira Miller	13/03/2023
<i>Operating Leases (Note 19)</i>	54	Departments complete operating lease template	Morag Cupples	Moira Miller	13/03/23 to 21/04/23

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Operating Leases (Note 19)</i>	55	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	Morag Cupples	Moira Miller	13/03/23 to 21/04/23
<i>Operating Leases (Note 19)</i>	56	Complete Assets Held Under Operating Leases note (Note 19.2)	Morag Cupples	Moira Miller	13/03/23 to 21/04/23
<i>Finance Leases (Note 20)</i>	57	Request information from departments re finance leases	Moira Miller	Sandra Coles	13/03/2023
<i>Finance Leases (Note 20)</i>	58	Complete Finance Leases - Amounts Paid to Lessors note (Note 20.1)	Moira Miller	Sandra Coles	24/04/2023
<i>Finance Leases (Note 20)</i>	59	Complete Assets Held Under Finance Leases note (Note 20.2)	Moira Miller	Sandra Coles	25/04/2023
<i>Finance Leases (Note 20)</i>	60	Complete Finance Lease Liability note (Note 20.3)	Moira Miller	Sandra Coles	25/04/2023
<i>Long Term Debtors/Investments (Note 21)</i>	61	House Loans (Working Papers Completed)	Mary McCallum	Duncan MacBrayne	12/04/2023
<i>Long Term Debtors/Investments (Note 21)</i>	62	Waste PPP Land Contamination Fund	Moira Miller	Sandra Coles	17/04/2023
<i>Long Term Debtors/Investments (Note 21)</i>	63	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	David Forshaw	Lorna Semple	14/04/2023
<i>Long Term Debtors/Investments (Note 21)</i>	64	SHF - Loans to Registered Social Landlords	Moira Miller	Moira Miller	14/04/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Long Term Debtors/Investments (Note 21)</i>	65	ALIEA - Alienergy long term debt	Morag Cupples	Morag Cupples	14/04/2023
<i>Long Term Debtors/Investments (Note 21)</i>	66	Calculation and working papers for Other Long Term Debtors (if any)	Moira Miller	Moira Miller	19/05/2023
<i>Long Term Debtors/Investments (Note 21)</i>	67	Finalise Lead Schedule and Working Papers	Moira Miller	Moira Miller	19/05/2023
<i>Long Term Debtors/Investments (Note 21)</i>	68	Completion of LT Debtor Note (21)	Moira Miller	Moira Miller	19/05/2023
<i>Short Term Debtors (Note 22)</i>	69	Local Tax Collection Debtors - Production of working papers	Fergus Walker	Fergus Walker	08/05/23-12/05/23
<i>Short Term Debtors (Note 22)</i>	70	Sundry Debtor Accounts - Production of Working Papers	Fergus Walker	Jennifer Gorman	19/04/23 to 21/04/23
<i>Short Term Debtors (Note 22)</i>	71	Housing Benefit Overpayments - Production of Working Papers	Fergus Walker	Fergus Walker	11/04/23 to 17/04/23
<i>Short Term Debtors (Note 22)</i>	72	Check the Discretionary Housing Payment Subsidy from the Scottish Government	Fergus Walker	Fergus Walker	17/05/2023
<i>Short Term Debtors (Note 22)</i>	73	VAT Debtor - Production of Working Papers	Moira Miller	Sandra Coles	28/04/2023
<i>Short Term Debtors (Note 22)</i>	74	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	Fergus Walker	Mary McCallum	15/05/2023
<i>Short Term Debtors (Note 22)</i>	75	Other Debtors - Provision of working papers from various departments	Moira Miller	Departments	15/05/23 to 19/05/23
<i>Short Term Debtors (Note 22)</i>	76	Finalise Lead Schedule and Working Papers	Moira Miller	Elizabeth Moller	22/05/2023

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Short Term Debtors (Note 22)</i>	77	Debtors Note (22)	Moira Miller	Elizabeth Moller	22/05/2023
<i>Assets Held for Sale (Note 23)</i>	78	Complete Assets Held for Sale Note (23)	Morag Cupples	Linda Taylor	26/05/2023
<i>Assets Held for Sale (Note 23)</i>	79	Finalise Lead Schedule and Working Papers	Morag Cupples	Linda Taylor	26/05/2023
<i>Cash and Cash Equivalents (Note 24)</i>	80	Cash Held by the Authority (Imprests) - provide working papers	Sandra Coles	Graham Munro	24/04/23 to 28/04/23
<i>Cash and Cash Equivalents (Note 24)</i>	81	Cash in Transit - Working Papers	Moira Miller	Alison McGeachy	10/05/23 to 12/05/23
<i>CC&E - Short Term Deposits</i>	82	Council Investments - reconciliation and working papers	Moira Miller	Sandra Coles	26/04/2023
<i>CC&E - Short Term Deposits</i>	83	BoS Corporate Deposit - working papers	Moira Miller	Sandra Coles	19/04/2023
<i>CC&E - Short Term Deposits</i>	84	CB Instant Access Account - working papers	Moira Miller	Sandra Coles	19/04/2023
<i>CC&E - Short Term Deposits</i>	85	Money Market Funds	Moira Miller	Sandra Coles	19/04/2023
<i>CC&E - Bank Overdraft Working Papers</i>	86	Income Bank Account - working papers	Moira Miller	Alison McGeachy	28/04/2023
<i>CC&E - Bank Overdraft Working Papers</i>	87	Expenditure Bank Account - working papers	Moira Miller	Creditors	28/04/2023
<i>CC&E - Bank Overdraft Working Papers</i>	88	Housing Benefits Bank Account - working papers	Moira Miller	Sharon Leitch	28/04/2023
<i>CC&E - Bank Overdraft Working Papers</i>	89	Council Tax / NDR Bank Account - working papers	Moira Miller	Alison McGeachy	28/04/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>CC&E - Bank Overdraft Working Papers</i>	90	Finalise Lead Schedule and Working Papers	Moira Miller	Sandra Coles	12/05/2023
<i>CC&E - Bank Overdraft Working Papers</i>	91	Complete Cash and Cash Equivalents Note (24)	Moira Miller	Sandra Coles	12/05/2023
<i>Creditors (Note 25)</i>	92	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	Mary McCallum	Ailsa Laing / Duncan MacBrayne	28/04/2023
<i>Superannuation</i>	93	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2021	Mary McCallum	Ailsa Laing	04/05/2023
<i>Superannuation</i>	94	Non-teachers - Identification of year end balance on non-teachers superannuation control account as at 31 March 2021	Mary McCallum	Ailsa Laing	05/05/2023
<i>Short Term Accumulating Absences</i>	95	Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	13/04/2023
<i>Short Term Accumulating Absences</i>	96	Non Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	13/04/2023
<i>Creditors Core Payables</i>	97	Creditors System Liability (Core Payables) - Working papers/discoverer report	Mary McCallum	Duncan MacBrayne	31/03/2023
<i>Accruals/Deferred Income</i>	98	Accrued Expenditure/deferred income - Pull summary sheet together with links to templates to help auditors choose sample	Mary McCallum	Margaret Ellis	28/04/2023
<i>Other Creditors</i>	99	Other Creditors - various Departmental Support (coordination of working papers)	Mary McCallum	Mary McCallum	03/05/23 to 05/05/23
<i>Other Creditors</i>	100	Finalise Lead Schedule and working Papers	Mary McCallum	Mary McCallum	08/05/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Other Creditors</i>	101	Complete Creditors Note (25)	Mary McCallum	Mary McCallum	08/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	102	Completion of Borrowings/Financial Instruments Working Papers	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	103	Financial Instruments - Types - Note 26.1	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	104	Financial Instruments - Fair Value - Note 26.2	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	105	Financial Instruments - Gains and Losses - Note 26.3	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	106	Financial Instruments - Risks - Note 26.4 to 26.9	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	107	Financial Instruments - Note 26.10 to 26.11	Moira Miller	Moira Miller	26/05/2023
<i>Borrowings (Financial Instruments) - Note 26</i>	108	Borrowings/Financial Instruments - Complete Accounts	Moira Miller	Moira Miller	26/05/2023
<i>Other Liabilities (Note 27)</i>	109	Finance Lease Liability	Sandra/Anne Blue	Moira Miller	26/05/2023
<i>Other Liabilities (Note 27)</i>	110	Schools NPDO/Hub Schools Finance Lease Liability	Margaret Moncur	Moira Miller	28/04/2023
<i>Other Liabilities (Note 27)</i>	111	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	Moira Miller	Sandra Coles	17/04/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Other Liabilities (Note 27)</i>	112	Finalise Lead Schedule and Working Papers	Moira Miller	Sandra Coles	28/04/2023
<i>Other Liabilities (Note 27)</i>	113	Complete Other Liabilities Note (27)	Moira Miller	Sandra Coles	28/04/2023
<i>Other Liabilities (Note 27)</i>	114	Equal Pay Claims - Contact HR for information	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	01/03/2023
<i>Other Liabilities (Note 27)</i>	115	Equal Pay Claims - Calculate provision and provide working papers. Ensure we contact HR early for information	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	116	Registered Social Landlords - Calculate provision and provide working papers	Fergus Walker	Fergus Walker	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	117	Reorganisation Redundancy Costs - Calculate provision and provide working papers	Mary McCallum	Mary McCallum	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	118	Landfill Sites - Restoration and Aftercare Costs - Calculate provision and provide working papers	Moira Miller	Moira Miller	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	119	Utilities Provision - Calculate provision and provide working papers	Sharon Macalister	Liza McNaughton	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	120	Other Provisions - Coordinate calculation of 'other' provisions and obtain working papers	Morag Cupples	Morag Cupples	03/05/23 to 05/05/23
<i>Other Liabilities (Note 27)</i>	121	Split Provisions between short and long term	Morag Cupples	Morag Cupples	22/05/2023
<i>Other Liabilities (Note 27)</i>	122	Provisions Note (28) - check narrative	Morag Cupples	Morag Cupples	22/05/2023
<i>Other Liabilities (Note 27)</i>	123	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	22/05/2023
<i>Capital Grants Received in Advance (Note 29)</i>	124	Ministry of Defence LIBOR Funding	Morag Cupples	Morag Cupples	

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Capital Grants Received in Advance (Note 29)</i>	125	Grant in Aid - Gaelic School Capital Fund	Morag Cupples	Morag Cupples	
<i>Capital Grants Received in Advance (Note 29)</i>	126	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	22/05/2023
<i>Capital Grants Received in Advance (Note 29)</i>	127	Complete Capital Grants Received in Advance Note (29)	Morag Cupples	Morag Cupples	22/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	128	Calculation of Accrued Pension Contribution (30.1)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	129	Transactions Relating to Retirement Benefits (30.2)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	130	Assets and Liabilities in Relation to Post Employment Benefits (30.3)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	131	Pension Assets and Liabilities Recognised in the Balance Sheet (30.4)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	132	Analysis of Pension Fund Assets (30.5)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	133	Basis for Estimating Assets and Liabilities (30.6)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	134	Asset and Liability Matching Strategy (30.7)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	135	Impact on Authority's Cash Flow (30.8)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	136	Teachers' Pensions - Amount Paid Over (30.9)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	137	Teachers' Pensions - Check Contribution Rate (30.9)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023
<i>Pension Assets and Liabilities (Note 30)</i>	138	Teachers' Pensions - Added Years awarded by Council Calculation (30.9)	Lorna Semple/Elizabeth Moller	Lorna Semple/Elizabeth Moller	03/05/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Pension Assets and Liabilities (Note 30)</i>	139	Balance Sheet Notes Complete	Morag Cupples	Morag Cupples	26/05/2023
6. Other Notes to the Financial Statements	140	Note 1 - Review and amend accounting policies	Morag Cupples	Morag Cupples	24/02/2023
<i>6. Other Notes to the Financial Statements</i>	141	Note 2 - Accounting Standards Issued but Not Yet Adopted	Morag Cupples	Morag Cupples	24/02/2023
<i>6. Other Notes to the Financial Statements</i>	142	Note 3 - Critical Judgements in Applying Accounting Policies	Morag Cupples	Morag Cupples	05/05/2023
<i>6. Other Notes to the Financial Statements</i>	143	Note 4 - Assumptions / Estimation Uncertainty	Morag Cupples	Morag Cupples	15/05/2023
<i>6. Other Notes to the Financial Statements</i>	144	Note 34 - Contingent Liabilities (consider alongside provisions)	Morag Cupples	Morag Cupples	05/05/2023
<i>6. Other Notes to the Financial Statements</i>	145	Note 35 - Termination Benefits (consider alongside Exit Packages)	Mary McCallum	Mary McCallum	05/05/2023
<i>6. Other Notes to the Financial Statements</i>	146	Note 36 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	Mary McCallum	Morag Cupples	05/05/2023
<i>6. Other Notes to the Financial Statements</i>	147	Note 37 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	Mary McCallum	Morag Cupples	05/05/2023
<i>6. Other Notes to the Financial Statements</i>	148	Note 38 - Tax Incremental Financing (TIF) Projects - Links to NDR Income Account	Moira Miller/Fergus Walker	Moira Miller	19/05/2023
7. Statement of Movement in Reserves - General Fund Balance	149	Analysis of General Fund Balance Movement	Moira Miller	Moira Miller	19/05/2023
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	150	Analysis of amounts included in CI&E but excluded from General Fund	Moira Miller	Moira Miller	19/05/2023
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	151	Analysis of amounts included in General Fund but excluded from CI&E	Moira Miller	Moira Miller	19/05/2023

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	152	Transfer to from General Fund Balance	Moira Miller	Moira Miller	19/05/2023
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	153	Breakdown of amounts additional to surplus/deficit on CI&E	Moira Miller	Moira Miller	19/05/2023
<i>Other Usable Reserves (Note 33)</i>	154	Usable Capital Receipts Reserve	Moira Miller	Sandra Coles	05/05/2023
<i>Other Usable Reserves (Note 33)</i>	155	Capital Fund	Moira Miller	Sandra Coles	05/05/2023
<i>Other Usable Reserves (Note 33)</i>	156	Complete Capital Funds Note (33.1)	Moira Miller	Sandra Coles	05/05/2023
<i>Other Usable Reserves (Note 33)</i>	157	Completion of Education R&R Fund Entries and Working Papers	Sharon Macalister	Gill Allenby/Sandra McLindon	28/04/2023
<i>Other Usable Reserves (Note 33)</i>	158	Process Ledger entries through MiR Statement	Sharon Macalister	Gill Allenby/Sandra McLindon	28/04/2023
<i>Other Usable Reserves (Note 33)</i>	159	Complete Repairs and Renewals Note (33.2)	Sharon Macalister	Gill Allenby/Sandra McLindon	28/04/2023
<i>Unusable Reserves (Note 32)</i>	160	Revaluation Reserve - Check Narrative	Moira Miller	Moira Miller	05/05/2023
<i>Unusable Reserves (Note 32)</i>	161	Capital Adjustment Account - Check Narrative	Moira Miller	Moira Miller	05/05/2023
<i>Unusable Reserves (Note 32)</i>	162	Financial Instruments Adjustment Account - Check Narrative	Moira Miller	Moira Miller	05/05/2023
<i>Unusable Reserves (Note 32)</i>	163	Pensions Reserve - Check Narrative	Morag Cupples	Morag Cupples	12/05/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>Unusable Reserves (Note 32)</i>	164	Accumulated Absences Account - Check Narrative	Morag Cupples	Morag Cupples	12/05/2023
<i>Unusable Reserves (Note 32)</i>	165	Statement of Movement in Reserves Complete	Moira Miller	Moira Miller	12/05/2023
8. Cash Flow Statement - Analysis of Balance Sheet Movements	166	Revaluation Reserve	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	167	Capital Adjustment Account	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	168	Capital Activities Cash/Non Cash Transactions	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	169	Other Revenue Items not involving the movement of funds	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	170	Accrual Adjustments	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	171	Complete Operating Activities (Note 39)	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	172	Complete Operating Activities Section of Statement	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>Other Cash Flow Activities</i>	173	Investing Activities (Note 40)	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>Other Cash Flow Activities</i>	174	Financing Activities (Note 41)	Moira Miller	Moira Miller	29/05/23 to 02/06/23
<i>Other Cash Flow Activities</i>	175	Cash Flow Statement Complete	Moira Miller	Moira Miller	02/06/2023
9. Council Tax Income Account	176	Prepare CTI Main Accounting Statement	Fergus Walker	Fergus Walker	08/05/23-12/05/23
<i>9. Council Tax Income Account</i>	177	Prepare and complete Calculation of Council Tax Base note	Fergus Walker	Fergus Walker	12/05/2023

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Work Area	Task No.	Task Description	Lead Responsibility 2021-22	Undertaking Task 2021-22	Completion Date 2022-23
<i>9. Council Tax Income Account</i>	178	Council Tax Income Account Complete	Fergus Walker	Fergus Walker	12/05/2023
10. NDR Income Account	179	NDR Main Accounting Statement	Fergus Walker	Fergus Walker	12/05/2023
<i>10. NDR Income Account</i>	180	Analysis of Rateable Values	Fergus Walker	Fergus Walker	12/05/2023
<i>10. NDR Income Account</i>	181	NDR Charge	Fergus Walker	Fergus Walker	12/05/2023
<i>10. NDR Income Account</i>	182	NDR Income Account Complete	Fergus Walker	Fergus Walker	12/05/2023

YEAR END 2022/2023

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	06/04/2023	14/04/2023	15/04/2023	16/31sts accrued	100% accrued	05/04/2023	24/03/2023	100% accrued	Old Year Claims Only
Pay 10 Teachers	01	21/04/2023	29/04/2023	30/04/2023	100% part time hours for this period - See note *	N/A	20/04/2023	14/04/2023	100% accrued	Old Year Claims Only
Pay 10 Teachers	02	19/05/2023	29/05/2023	31/05/2023	See note *	N/A	18/05/2023	05/05/2023	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	2022/23 Dates	Lead Responsibility	Monitored / Actioned By	Comments
1. Stores & Work in Progress	1.1	Equipment store stock take to be completed	31/03/2023	Equipment Store Manager	Elizabeth	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	07/04/2023	Equipment Store Manager	Elizabeth	Abbie to liaise with equipment store manager
	1.3	Cut off date for checking, signing and submission of stock certificates to Corporate Accounting	14/04/2023	Principal Accountant - Social Work	Elizabeth 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	14/04/2023	Principal Accountant - Social Work	Elizabeth 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 2022/23 supplier invoices to creditors	24/03/2023	Department	Elizabeth and Lorna	E-mail to areas to remind them about deadline
	2.2	Cut off date for processing of 2022/23 SW supplier invoices through payables	30/03/2023	Creditors Section	Creditors	Malcolm to let Lorna know when all SW batches are processed
	2.3	Final cheque run processed involving SW invoices	30/03/2023	Creditors Section	Creditors	Malcom to let Lorna know when payrun is posted to general ledger
3. Revenue Accruals	3.1	Accrued/Prepaid expenditure templates issued to department	01/02/2023	Finance Support Team	Astrid	
	3.2	IS Finance Team issue accrual/prepayment calculation templates to department	06/03/2023	SW Finance Team	Elizabeth and Lorna	
	3.3	Department completes accrued/prepaid expenditure template	31/03/2023-11/04/2023	Department	Finance Contacts	Provide support to admin and budget holders as necessary, monitor progress. Evidence only required for charges of £5k or more.
	3.4	Accrued/prepaid expenditure template submitted to IS Finance Team for checking and consolidation	11/04/2023 - 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	14/04/2023 - 3pm	SW Finance Team	Elizabeth and Lorna	Review templates and backup
4. PECOS	4.1	Issue SW PECOS reports to finance contacts for review and follow-up on queries with budget holders.	14/03/2023	SW Finance Team	Elizabeth	Request report from PECOS Administrator. Issue with other year end documents and guidance
	4.2	Mismatches to be cleared from PECOS system	29/03/2023	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	04/04/2023	Finance Support Team	Astrid	
	4.4	PECOS accruals to be added to central template	14/04/2023 - 3pm	SW Finance Team	Alistair	

Work Area	Task Nbr	Task Description	2022/23 Dates	Lead Responsibility	Monitored / Actioned By	Comments
5. Debtors	5.1	Cut off date for processing debtors invoices in 2022/23	29/03/2023	Department	Elizabeth 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	14/04/2023 - 3pm	SW Finance Team	Moira and Alison	
	5.3	Calculate adjustment to bad debt provision	14/04/2023	Debtors Team	Corporate	Should be completed by F Walker / D Forshaw - 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	19/04/2023	Finance Support Team	Lorna	Astrid to let Lorna know when completed
7. CareFirst	7.1	Cut off for processing of charges to be charged to 2022/23	29/03/2023	Department	Elizabeth and Lorna	Instruction in year end guidance and e-mail reminder.
	7.2	Final payables interface generated from CareFirst	30/03/2023	SW Finance Team	Karen	
	7.3	Snapshot of outstanding transactions taken from CareFirst	30/03/2023	SW Finance Team	Karen	Run year end reports for homecare, residential care, direct payments, fostering and adoption
	7.4	Recommence processing of invoices via CareFirst - all to be charged to April 2023/24 with year end adjustments processed via accrued/prepaid expenditure templates	04/04/2023	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	14/04/2023	SW Finance Team	Lorna	
9. TOTAL System Charges	9.1	Check that TRANMAN interface has been run for SW vehicles.	21/04/2023	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 2022/23	03/04/2023	SW Finance Team	Lorna and Elizabeth	
	10.2	Create consolidation template to produce outturn	03/04/2023	SW Finance Team	Lorna	
	10.3	Report outturn position to James and Kirsty	24/04/2023	SW Finance Team	Lorna	Pass figure to James Gow, IJB CFO