

UNAUDITED ANNUAL ACCOUNTS 2023-24

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 2023-24.
- 1.2 The appendices to the report outline the timetables for the closure of the Council's 2023-24 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 2024.

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 2024 and the preparation of the Council's Unaudited Annual Accounts for 2023-24.
- 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 2023-24.

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 2024.

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 26 April 2024.
 - Revenue expenditure, creditors, debtors, accruals and prepayments completed by 19 April 2024.
 - Review and adjustments to ledger and central department cost allocations completed by 22 May 2024.
 - Council Tax and NDR entries completed by 13 May 2024.
 - Agreement of inter-group balances with Live Argyll and associated journals processed by 26 April 2024.
 - Preparation of Unaudited Annual Accounts including report by Section 95 Officer by 31 May 2024.

- Unaudited Annual Accounts considered by a meeting of the Audit and Scrutiny Committee on 13 June 2024.
- Unaudited Annual Accounts considered by a meeting of the Full Council on 27 June 2024.
- Submission of Unaudited Annual Accounts to Accounts Commission by the statutory deadline of 30 June 2024.

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 2024 and with supporting documentation of a standard to enable completion of the audit by 30 September 2024.

4.5 Whilst there are no major changes in accounting practice for 2023-24, 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 Duty Scotland:	None at present
	6.5.1 Equalities	None at present
	6.5.2 Socio-Economic Duty	None at present
	6.5.3 Islands Duty	None at present
6.6	Climate Change	None at present
6.7	Risk	None at present
6.8	Customer Service	None at present
6.9	The Rights of the Child (UNCRC)	None at present

Kirsty Flanagan
Executive Director / Section 95 Officer
21 February 2024

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

2023-2024

**YEAR-END INSTRUCTIONS – GENERAL LEDGER CLOSEDOWN
2023/2024 FINANCIAL YEAR**

Section		Page
1	GENERAL	2
2	LIVE ARGYLL	2
3	REVENUE PAYMENTS AND ACCRUALS	
	3.1 Creditor Invoices	2
	3.2 Accruals	3
	3.3 Invoices relating to 2023/2024 awaiting credit notes	3
	3.4 PECOS e-Procurement System	3
4	SUNDRY DEBTORS & INCOME	
	4.1 Sundry Debtors	4
	4.2 Cash Receipting	4
	4.3 Banking of Income	4
	4.4 E-Income Journals and Manual Income Journals	5
	4.5 Imprests	5
5	CAPITAL	
	5.1 Capital Expenditure and Capital Journals	5
	5.2 Capital Financed from Current Revenue	5
6	JOURNALS	
	6.1 Journals	5
7	INTERNAL RECHARGES	
	7.1 Old Year Internal Recharges	6
	7.2 Mail and Print Room Recharges	6
	7.3 Clearance of Account 29901	6
8	STORES/WORK IN PROGRESS	
	8.1 General	6
	8.2 Stock Count	6
	8.3 Work in Progress	7
9	CONTROL AND SUSPENSE ACCOUNTS	
	9.1 Control Accounts	7
	9.2 Suspense Accounts	7
10	PAYROLL	
	10.1 General	7
	10.2 Payruns	8
	10.3 Travel Claims	8
11	AMENDMENTS TO HIERARCHIES / COST CENTRES DURING YEAR END PERIOD	
	11.1 Amendments	8
	APPENDIX 1 – 2023/24 General Ledger Closedown Timetable	
	APPENDIX 2 - Schedule for Payroll, Overtime and Travel Accruals	
	APPENDIX 3 - Health and Social Care Partnership Closedown Timetable	

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 **24 May 2024**. **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 2024**.
- 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. 5 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 2023/2024 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 22 March for processing through the payables ledger by 27 March. In doing so, no invoices relating to 2024/2025 will be sent to creditors prior to w/c 2 April 2024.

3 REVENUE PAYMENTS AND ACCRUALS

3.1 Creditor Invoices (Manual Batches)

Invoices relating to the 2023/2024 financial year should be E-mailed to **creditors@argyll-bute.gov.uk** no later than 5pm on Friday 22 March for processing through the payables ledger by 27 March. All old year invoices must be batched separately and be clearly marked as **"2023/2024"**.

Invoices for 2024/25 should not be sent to Creditors until after Tuesday 2nd April 2024, 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 22 March.

3.2 Accruals

All old year invoices received by departments which have failed to make the 5pm Friday 22 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 12 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 2024.
- Delivery note dated on or before 31 March 2024.
- Other documentation which provides evidence that the goods or services were provided on or before 31 March 2024.

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 19 April. If Departments receive invoices of a material value after their accrual deadline of 12 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 2023/2024 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 22 March. Creditors will ensure all PECOS invoices are keyed to PECOS by 5pm on Monday 25 March.

All PECOS users must ensure unpaid invoices (mismatches or receipt required) are cleared by 5pm on Tuesday 26 March 2024 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 28 March 2024.

No access to PECOS will be available on Friday 29 March 2024

A PECOS Accrual report will be run by the Procurement Team on Tuesday 2 April 2024 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 Tuesday 2 April 2024.

- 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 11 April 2024 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 Tuesday 26 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 Tuesday 2 April 2024 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 3rd 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 2023/24, by 22 March. If you have local input of debtor accounts, all accounts for financial year 2023/24 must be input by 28 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 2024/2025 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 2023/2024 financial ledger. All income received from Monday 1 April onwards, will be processed in the 2024/2025 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 2023/2024 is taken to the Area Office by 4pm on Thursday 28 March.

For offices/facilities that use the bank, again, all money relating to financial year 2023/2024 should be banked before close of business on 28 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 28 March. Completed E- Income journals should be e-mailed on 28 March to the Cash Section (Financial Services). All other manual income journals should be posted on 28 March to arrive at the Cash Section (Financial Services) no later than Thursday 4 April.

Separate E-Income journals should be completed for income received from 1 April onwards – this will be processed in financial year 2024/2025. 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 26 February. **Certificates for all establishments, including schools, should be returned to the Creditors Section (Financial Services), Campbeltown as soon as possible after 28 March but no later than Friday 12 April.**

5 CAPITAL

5.1 Capital Expenditure and Capital Journals

All capital invoices relating to 2023/24 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 15 March.**

All old year capital invoices received by departments but which have failed to make the 15 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 Thursday 28 March. 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 2023/24.

The template should be E-mailed to linda.taylor@argyll-bute.gov.uk by 5pm on Thursday 28 March 2024.

6 JOURNALS

6.1 Departments will be allowed to process their own journals up to 26 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 1st 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 2023/2024 should **not be processed at all by any staff after 5 April** without consulting Sandra Coles (Financial Services). Sandra will be preparing the VAT return for March once the payables ledger is closed on 31 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 2 April.

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 22 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 2023/2024 is Friday 22 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 27th March. These will be processed and coded into March on Thursday 28 March.

Any remaining accounts still outstanding will be cleared from the system on 2 April to the cost codes detailed below. A list of charges that have been cleared will be provided to the receiving department.

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

Executive Director – Douglas Hendry - Education	E2000010000.29901
Financial Services	C1283010000.29901
Executive Director – Douglas Hendry – non Education	80000000000.29901
Executive Director – Kirsty Flanagan	70000000000.29901
Health & Social Care Partnership	50000030000.29901

Under £1,000

The journal prepared by each department for any Internal recharges less than £1,000 for the March period should be sent to the Finance Support Team by 12 noon on Thursday 4 April and will be uploaded into the ledger on Friday 5 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 4 April and will be uploaded into the ledger on Friday 5 April 2024.

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 5th 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 28 March. Instructions will be issued to all Development and Infrastructure Services

locations with stores by 26 February 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 5 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 12 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 2 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 26 April.

All clearance and adjusting journals will be processed by the Finance Support Team by Friday 3 May.

The Revenue and Benefits Finance Manager has until Friday 10 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 2 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 26 April.

Entries from the monthly Pay07 payroll run which hit the payroll suspense should be cleared by 12 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	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 22 February 2024 & authorised by 29 February 2024.
- PAY 07 Mth 1 - must be submitted by 22 March 2024 & authorised by 04 April 2024.
- PAY 10 Mth 1 - must be submitted by 12 April 2024 & authorised by 19 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 2024 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 2023/2024 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 2023/2024 that have to be disabled for the year 2024/2025 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 2024 – 31 May 2024.

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
1. Capital Expenditure Processing	1	Financial Services Issue CFCR & Accruals Templates to Departments	Lorna Jordan	Bruce MacPherson	New task for 2023-24 04/03/2024
1. Capital Expenditure Processing	2	Issue template for Capital Creditors / Project Status	Lorna Jordan	Bruce MacPherson	28/03/2024
1. Capital Expenditure Processing	3	CFCR & Accruals templates returned to Financial Services	Lorna Jordan	Departments	28/03/2024
1. Capital Expenditure Processing	4	Template for Capital Creditors / Project Status returned to Financial Services	Lorna Jordan	Departments	12/04/2024
1. Capital Expenditure Processing	5	Processing of CFCR journals by Finance Support Team	Lorna Jordan	Finance Support Team	02/04/2024
1. Capital Expenditure Processing	6	Deadline for capital payments to Creditors Section	Lorna Jordan	Departments	15/03/2024
1. Capital Expenditure Processing	7	Processing of final external capital payments	Lorna Jordan	Creditors Section	18/03/24 - 20/03/24
1. Capital Expenditure Processing	8	Roads Capital Measures	Lorna Jordan	Departments	28/03/2024
1. Capital Expenditure Processing	9	Final Payment Run Processed Capital	Lorna Jordan	Creditors Section	22/03/2024
1. Capital Expenditure Processing	10	Year end journals of transfers to/from revenue accounts	Lorna Jordan	Bruce MacPherson	28/03/2024
1. Capital Expenditure Processing	11	Property Fee Charges and Infrastructure Design Billing Run Received from Departments	Lorna Jordan	Bruce MacPherson	03/04/2024
1. Capital Expenditure Processing	12	Ledger checked daily for capital expenditure	Lorna Jordan	Bruce MacPherson	02/04/24 - 29/04/24
1. Capital Expenditure Processing	13	Deadline for processing capital accruals template/CFCR template/journals to Financial Services including Property Fees and Design Billing Run	Lorna Jordan	Departments	05/04/2024
1. Capital Expenditure Processing	14	Capital expenditure processing complete	Lorna Jordan	Bruce MacPherson	05/04/2024
2. Fixed Assets Non-Current Assets Available for Sale	15	Capital expenditure final download from ledger	Lorna Jordan	Bruce MacPherson	08/04/2024
2. Fixed Assets Non-Current Assets Available for Sale	16	Allocate Capital Grant	Lorna Jordan	Bruce MacPherson	08/04/2024
2. Fixed Assets Non-Current Assets Available for Sale	17	Allocation of balance sheet codes to mass allocation journal	Lorna Jordan	Bruce MacPherson	09/04/24 to 26/04/24
2. Fixed Assets Non-Current Assets Available for Sale	18	Mass allocation processed	Lorna Jordan	Bruce MacPherson	26/04/2024
2. Fixed Assets Non-Current Assets Available for Sale	19	Capital expenditure complete	Lorna Jordan	Bruce MacPherson	26/04/2024
Depreciation/Property Plant and Equipment Processing	20	Revaluation of Properties by Estates - including supporting evidence of assets classified for sale	Lorna Jordan	Estates	17/04/2024
Depreciation/Property Plant and Equipment Processing	21	Update asset register for new assets/additions/disposals/transfers	Lorna Jordan	Bruce MacPherson	29/04/23 to 01/05/24
Depreciation/Property Plant and Equipment Processing	22	Run depreciation/impairment charges and process journal	Lorna Jordan	Bruce MacPherson	02/05/2024
Depreciation/Property Plant and Equipment Processing	23	Update Asset Register for Revaluations	Lorna Jordan	Bruce MacPherson	02/05/24 - 03/05/24

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
<i>Depreciation/Property Plant and Equipment Processing</i>	24	Process balance sheet revaluation journals	Lorna Jordan	Bruce MacPherson	7/05/24 - 13/05/24
<i>Depreciation/Property Plant and Equipment Processing</i>	25	Calculation of Depn based on revaluation amount and process journal	Lorna Jordan	Bruce MacPherson	13/05/2024
<i>Depreciation/Property Plant and Equipment Processing</i>	26	Reconcile asset register to ledger	Lorna Jordan	Bruce MacPherson	13/05/24 - 17/05/24
<i>Depreciation/Property Plant and Equipment Processing</i>	27	Capital Accounting Entries Complete	Lorna Jordan	Bruce MacPherson	17/05/2024
<i>3. Loan Charges</i>	28	Complete interest on revenue balances	Morag Cupples	Sandra Coles	22/03/2024
<i>3. Loan Charges</i>	29	Complete PSTM Reconciliations	Morag Cupples	Sandra Coles	02/04/24 to 12/04/24
<i>3. Loan Charges</i>	30	Accrual of Borrowing Interest and Expenses	Morag Cupples	Sandra Coles	08/04/24 to 12/04/24
<i>3. Loan Charges</i>	31	Accrual of Investment Interest and Expenses	Morag Cupples	Sandra Coles	08/04/24 to 12/04/24
<i>3. Loan Charges</i>	32	Financial Services expense allocation	Morag Cupples	Sandra Coles	12/04/2024
<i>3. Loan Charges</i>	33	Provision of capital repayment figures for house loans	Morag Cupples	Duncan MacBrayne	25/03/24 to 02/04/24
<i>3. Loan Charges</i>	34	Calculate weighted capital expenditure in year	Anne Blue	Morag Cupples	12/04/2024
<i>3. Loan Charges</i>	35	Input annuity rate loan charges model and calculate loan charges	Anne Blue	Morag Cupples	10/05/2024
<i>3. Loan Charges</i>	36	Process loans charges/SMGFB (Statement of Movement in General fund) journals	Morag Cupples	Sandra Coles	17/05/2024
<i>3. Loan Charges</i>	37	Loans fund revenue account (ensure nil)	Morag Cupples	Sandra Coles	17/05/2024
<i>3. Loan Charges</i>	38	Management review of loans fund calculations after all journals processed through ledger	Kirsty Flanagan	Anne Blue	15/05/24 - 17/05/24
<i>3. Loan Charges</i>	39	Loans Charges Complete	Anne Blue	Morag Cupples	17/05/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	40	Complete & submit Organisation Report Request Form to Hymans	Abbie Maclver	Abi Harley	01/03/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	41	IFRS Pensions Report Received from Actuaries (Hymans Robertson)	Abbie Maclver	Abi Harley	27/03/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	42	Check reasonability of data in report	Abbie Maclver	Abi Harley	30/04/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	43	Calculate pensions entries in ledger	Abbie Maclver	Abi Harley	30/04/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	44	Process pensions entries in ledger	Abbie Maclver	Abi Harley	30/04/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	45	Check no bottom line impact on general fund	Abbie Maclver	Abi Harley	30/04/2024
<i>4. IFRS Pensions Accounting - Year End Accounting Entries</i>	46	IFRS Pension Entries Complete	Abbie Maclver	Abi Harley	30/04/2024
<i>5. Creditor Payments</i>	47	Deadline for Health and Social Care Partnership Invoices to Creditors	David Forshaw / Malcolm Bannatyne	Departments	22/03/2024
<i>5. Creditor Payments</i>	48	Departments processing old year invoices	Departments	Departments	22/03/2024
<i>5. Creditor Payments</i>	49	Deadline for passing invoices to Finance (Campbeltown)	Malcolm Bannatyne	Departments	22/03/2024
<i>5. Creditor Payments</i>	50	Processing of final revenue payments 2023-24	Malcolm Bannatyne	Creditors Section	27/03/2024

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
5. Creditor Payments	51	Final payment run processed	Malcolm Bannatyne	Creditors Section	27/03/2024
5. Creditor Payments	52	Payables re-opens for processing to April	Malcolm Bannatyne	Creditors Section	02/04/2024
5. Creditor Payments	53	Production and processing of final feeders to road costing	Malcolm Bannatyne	Creditors Section	02/04/2024
5. Creditor Payments	54	Closure of March 2023 Period (5pm)	Mary McCallum	Astrid Ronald	02/04/2024
5. Creditor Payments	55	March Creditors Reconciliation of Core Payables Liability	Mary McCallum	Malcolm Bannatyne	02/04/2024
5. Creditor Payments	56	VAT return completed	Morag Cupples	Sandra Coles	15/04/24 - 19/04/24
5. Creditor Payments	57	Creditor Payments and VAT completed	Mary McCallum	Astrid Ronald	19/04/2024
	58	Inter dept charges affecting IJB - check all put through			17/04/2024
6. Health and Social Care Integration	59	Agree final outturn position with Chief Financial Officer of Integrated Joint Board	David Forshaw	Angela Tillery	24/04/2024
7. Revenue Accruals/Prepaid Expenditure	60	Accrued/Prepaid expenditure templates issued to departments	Mary McCallum	Astrid Ronald	05/02/2024
7. Revenue Accruals/Prepaid Expenditure	61	Departments complete accrued / prepaid expenditure templates - this to be collated and checked by Departmental Financial Services Teams	Principal Accountants	Departments / Departmental Support Teams	25/03/2024 - 12/04/2024
7. Revenue Accruals/Prepaid Expenditure	62	Deadline for return of accrued / prepaid expenditure templates to Finance Support Team	Principal Accountants	Departmental Support Teams	12/04/2024 5pm
7. Revenue Accruals/Prepaid Expenditure	63	Finance Support team process accrued/prepaid expenditure	Mary McCallum	Astrid Ronald	15/04/24 - 19/04/24
7. Revenue Accruals/Prepaid Expenditure	64	Deadline for Upload of Accrual Templates to General Ledger.	Mary McCallum	Astrid Ronald	19/04/2024
PECOS Accruals	65	All PECOS invoices to be with Creditors for keying by 5pm.	Departments	Departments	22/03/2024
PECOS Accruals	66	Final keying of PECOS invoices by Creditors.	Malcolm Bannatyne	Creditors Section	25/03/2024
PECOS Accruals	67	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	26/03/2024
PECOS Accruals	68	Final PECOS interface with payables ledger for 2023-24. (Run matching process at 5.30pm on 26th)	Mary McCallum	Creditors Section	27/03/2024
PECOS Accruals	69	Final PECOS Pay-All of 2023-24	Malcolm Bannatyne	Creditors Section	27/03/2024
PECOS Accruals	70	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	28/03/2024
PECOS Accruals	71	PECOS Accrual Report run.	Mary McCallum	Emma Graham	02/04/2024

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
PECOS Accruals	72	PECOS Accrual Report issued to Finance Support Team to augment to include department and return to PECOS team to issue to Departments.	Mary McCallum	Emma Graham /Duncan MacBrayne	02/04/2024
PECOS Accruals	73	Circulation of year end reports to each Department.	Mary McCallum	Emma Graham	03/04/2024
PECOS Accruals	74	PECOS interfaces to Payables to continue processing into New Year.	Mary McCallum	Procurement/Creditors	From 03/04/24
PECOS Accruals	75	Departments return PECOS accrual information to finance contacts	Departments	Departments	11/04/2024
PECOS Accruals	76	Departments to include unpaid receipted orders on main PECOS accrual template.	Principal Accountants	Departments / Departmental Support Teams	by 12/04/24
Holiday Pay Accrual - Teachers	77	Collection of teacher data / calculation of accrual	Mary McCallum	Iain Wylie	02/04/24 to 10/04/24
Holiday Pay Accrual - Teachers	78	Completion of holiday pay accrual template based on previous years sample and methodology	Mary McCallum	Iain Wylie	02/04/24 to 10/04/24
Holiday Pay Accrual - Teachers	79	Complete Flexi leave accrual calculations	Mary McCallum	Iain Wylie	02/04/24 to 10/04/24
Holiday Pay Accrual - Teachers	80	Process journal and SMR reversing entry	Mary McCallum	Iain Wylie	12/04/2024
Payroll - Pay 07 MONTHLY (Month 1)	81	Deadline for Travel/Expense Claims to Creditors - Pay 07 Month 1	Malcolm Bannatyne	Departments	22/03/2024
Payroll - Pay 07 MONTHLY (Month 1)	82	Deadline for Timesheets to Payroll - Pay 07 Month 1	Lorraine Brodie	Departments	02/04/2024
Payroll - Pay 07 MONTHLY (Month 1)	83	Processing Pay 07 Month 1	Lorraine Brodie	Payroll Section	05/04/2024
Payroll - Pay 07 MONTHLY (Month 1)	84	Clearance of Pay 07 Month 1 suspense items	Lorraine Brodie	Payroll Section	12/04/2024
Payroll - Pay 07 MONTHLY (Month 1)	85	Accrual Pay 07 Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	12/04/24 to 19/04/24
Payroll - Pay 10 TEACHERS (Month 1)	86	Deadline for Travel/Expense Claims to Creditors - Pay 10 Teachers Month 1	Malcolm Bannatyne	Departments	12/04/2024
Payroll - Pay 10 TEACHERS (Month 1)	87	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	Lorraine Brodie	Departments	16/04/2024
Payroll - Pay 10 TEACHERS (Month 1)	88	Processing Pay 10 Teachers Month 1	Lorraine Brodie	Payroll Section	18/04/2024
Payroll - Pay 10 TEACHERS (Month 1)	89	Clearance of Pay 10 Month 1 suspense items	Lorraine Brodie	Payroll Section	26/04/2024
Payroll - Pay 10 TEACHERS (Month 1)	90	Accrual Pay 10 Teachers Month 1	Mary McCallum	Ailsa Laing / Duncan MacBrayne	26/04/24 to 30/04/24
Payroll - Pay 10 TEACHERS (Month 2)	91	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	Malcolm Bannatyne	Departments	03/05/2024
Payroll - Pay 10 TEACHERS (Month 2)	92	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	Lorraine Brodie	Departments	21/05/2024
Payroll - Pay 10 TEACHERS (Month 2)	93	Processing Pay 10 Teachers Month 2	Lorraine Brodie	Payroll Section	23/05/2024
Payroll - Pay 10 TEACHERS (Month 2)	94	Education Support team to check month2 transactions for late accruals	Sharon Macalister	Departments	23/05/2024

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	95	Deadline for sending debtor accounts to Debtors Section	Fergus Walker	Departments	22/03/2024
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	96	Input of old year debtor accounts (Central and Local)	Fergus Walker	Jennifer Gorman	25/03/24 to 28/03/24
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	97	Year end reports produced	Fergus Walker	Jennifer Gorman	02/04/2024
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	98	Sundry Debtor account reconciliations and ensure Debtors suspense e-returns cost centre equals zero	Fergus Walker	Jennifer Gorman	02/04/2024 - 12/04/2024
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	99	Calculation of Sundry Debtors Bad Debt Provision	Fergus Walker	David Forshaw	15/04/24 to 17/04/24
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	100	Process journal adjusting ledger for change in Sundry Debtors BDP	Fergus Walker	David Forshaw	17/04/2024
8. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	101	Sundry Debtor accounts complete	Fergus Walker	David Forshaw	17/04/2024
Housing Benefit Overpayments	102	Calculation of Housing Benefit Overpayment Debtor	Fergus Walker	Fergus Walker	03/05/2024
Housing Benefit Overpayments	103	Calculate associated bad debt provision	Fergus Walker	Fergus Walker	03/05/2024
Housing Benefit Overpayments	104	Process journals for housing benefit overpayments	Fergus Walker	Fergus Walker	03/05/2024
Housing Benefit Overpayments	105	Housing Benefit Overpayments Complete	Fergus Walker	Fergus Walker	03/05/2024
Banking	106	All monies/cheques should be banked	Departments	Departments	28/03/2024
Banking	107	Monies/cheques received after final banking relating to 2022-23 to be added to accruals template	Principal Accountants	Departments	02/04/24 to 05/04/24
E-Income Journals	108	Deadline for E- Income Journals to Cash Section. Kintyre House, Campbeltown.	Margo Turner/Nancy Hope	Departments	28/03/2024
E-Income Journals	109	Cash Section to process year-end E-income journals	Margo Turner/Nancy Hope	Cash Section	02/04/24 to 05/04/24
E-Income Journals	110	Bank reconciliation on expenditure account	Malcolm Bannatyne	Creditors Section	08/04/24 to 19/04/24
E-Income Journals	111	Bank reconciliation on Council Tax and NDR account	Fergus Walker	Alison McGeachy	08/04/24 to 19/04/24
E-Income Journals	112	Bank reconciliation on Income Account	Fergus Walker	Alison McGeachy	08/04/24 to 19/04/24
E-Income Journals	113	Bank reconciliation on Housing Benefit Account	Fergus Walker	Sharon Leitch	08/04/24 to 19/04/24
E-Income Journals	114	Bank reconciliation on Land Contamination Bank Account	Morag Cupples	Sandra Coles	08/04/24 to 19/04/24
Imprests	115	Imprest certificates/returns issued to imprest holders	Malcolm Bannatyne	Graham Munro	26/02/2024
Imprests	116	Establishments complete certificates/returns	Departments	Departments	28/03/24 to 12/04/24
Imprests	117	Deadline for return of Certificates to Creditors Section	Departments	Departments	12/04/2024

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
<i>Imprests</i>	118	Reconciliation of all Imprest balances (including schools)	Malcolm Bannatyne	Graham Munro	15/04/24 to 19/04/24
<i>Imprests</i>	119	Process final imprest adjustments in ledger	Malcolm Bannatyne	Graham Munro	22/04/2024
<i>Other Income Accruals / Deferred Income</i>	120	Income Accrual / Deferred Income Templates issued to departments	Mary McCallum	Astrid Ronald	05/02/2024
<i>Other Income Accruals / Deferred Income</i>	121	Departments complete other income accrual/ deferred income templates	Principal Accountants	Departments	25/03/2024 - 12/04/2024
<i>Other Income Accruals / Deferred Income</i>	122	Deadline for return of accrued / deferred income templates to Finance Support Team.	Principal Accountants	Departmental Support Teams	12/04/2024 5pm
<i>Other Income Accruals / Deferred Income</i>	123	Specific deadline for procurement team manual accruals - 5pm	Emma Graham / Linda Taylor	Procurement Team	16/04/2024
<i>Other Income Accruals / Deferred Income</i>	124	Finance Support team process income accruals / deferred income	Mary McCallum	Astrid Ronald	15/04/24 - 19/04/24
<i>9. Internal Recharges</i>	125	Final date for producing 2022-23 Internal recharges	Departments	Departments	22/03/2024
<i>9. Internal Recharges</i>	126	Deadline for coded recharges to be sent to Finance Support Team	Departments	Departments	28/03/2024
<i>9. Internal Recharges</i>	127	Internal Recharges uploaded into the ledger	Mary McCallum	Astrid Ronald	02/04/2024
<i>9. Internal Recharges</i>	128	Outstanding Accounts cleared from Internal Recharge system	Mary McCallum	Astrid Ronald	02/04/2024
<i>9. Internal Recharges</i>	129	Submit Manual journal entries for any Internal Recharges that need to be processed for 22-23 FY. Upload by Finance Support Team	Mary McCallum	Margaret Ellis	04/04/2024
<i>9. Internal Recharges</i>	130	Uploaded by finance Support Team	Mary McCallum	Astrid Ronald	05/04/2024
<i>9. Internal Recharges</i>	131	Departments to clear 29901 accounts	Departments	Departments	02/04/24-05/04/24
<i>10. Stores and Work in Progress - Stores</i>	132	Accounting and Budgeting Teams issue instructions to Stores	Abbie Maclver / Linda Taylor	Departments	26/02/2024
<i>10. Stores and Work in Progress - Stores</i>	133	Departments prepare for stock count	Abbie Maclver / Linda Taylor	Departments	01/03/24 to 28/03/24
<i>10. Stores and Work in Progress - Stores</i>	134	Stock count	Abbie Maclver / Linda Taylor	Departments	28/03/2024
<i>10. Stores and Work in Progress - Stores</i>	135	Stock certificates to be completed and sent to Principal Accountants, Development and Infrastructure Services and Social Work	Angela Tillery/Linda Taylor	Abbie Maclver / Bruce MacPherson	02/04/24 to 05/04/24
<i>10. Stores and Work in Progress - Stores</i>	136	Principal Accountants to review certificates and process final journal	Angela Tillery/Linda Taylor	Abbie Maclver / Bruce MacPherson	08/04/24 to 12/04/24
<i>Work in Progress</i>	137	Department prepares a valued list of Works in Progress	Linda Taylor	Departments	02/04/24 to 03/05/24
<i>Work in Progress</i>	138	Pass to Principal Accountant for Review and Journal Processing	Linda Taylor	Bruce MacPherson	06/05/24 to 07/05/24
<i>Work in Progress</i>	139	Consolidation Adjustments (if any)	Linda Taylor	Bruce MacPherson	08/05/2024
Work in Progress	140	Finalise Lead Schedule and Working Papers	Linda Taylor	Lorna Jordan/Bruce MacPherson	08/05/2024
<i>11. Control and Suspense Accounts - Control Accounts</i>	141	Templates & dates issued to Control Account Holder	Mary McCallum	Ailsa Laing	02/04/2024

Appendix 1 - General Ledger Closedown Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Proposed Completion Date 2023-24
11. Control and Suspense Accounts - Control Accounts	142	Issue report to Control Account Holders once all accruals posted for Pay07 & non-pay accruals	Mary McCallum	Ailsa Laing	22/04/2024
11. Control and Suspense Accounts - Control Accounts	143	Clear balance or complete Carry Forward of Control Account Balance form	Mary McCallum	Control Account Budget Holders	02/04/24 - 26/04/24
11. Control and Suspense Accounts - Control Accounts	144	Transfer of control account balances to Balance Sheet	Mary McCallum	Ailsa Laing	29/04/24 to 03/05/24
11. Control and Suspense Accounts - Control Accounts	145	Report issued to Suspense Account Holder	Mary McCallum	Ailsa Laing	02/04/2024
11. Control and Suspense Accounts - Control Accounts	146	Balance should be cleared (excluding payroll suspense which should be cleared by 12 April for Pay07 entries and 25 April for Pay10)	Mary McCallum	Departments	08/04/24 to 25/04/24
12. Journals and Feeders	147	Opening of April and Adjust Periods	Mary McCallum	Astrid Ronald	02/04/2024
12. Journals and Feeders	148	Departments prepare and input journals	Principal Accountants	Departments	02/04/24 - 26/04/24
12. Journals and Feeders	149	Dept's cut off date for journals	Mary McCallum	Departments	26/04/2024 5pm
12. Journals and Feeders	150	Processing of Central Finance journals	Mary McCallum	Astrid Ronald	29/04/2024
12. Journals and Feeders	151	Final feeders from roads costing to general ledger	Linda Taylor	Lynsey Gibson	02/04/24 to 03/05/24
12. Journals and Feeders	152	Preparation and input of any final journals identified	Principal Accountants	Departmental Support Teams	02/04/24 - 26/04/24
12. Journals and Feeders	153	Central support / departmental admin recharging	Mary McCallum	Mary McCallum	20/05/24-22/05/24
12. Journals and Feeders	154	Input of Live Argyll Journals and agreement of final Balance Sheet Position	Morag Cupples	Beth Walkosz	02/04/24 - 26/04/24
12. Journals and Feeders	155	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	Fergus Walker	Fergus Walker	02/04/24 - 10/05/24
13. Copy Budget Changes	156	Final date for submission of copy budget changes for 2023-24 year	Principal Accountants	Departmental Support Teams	12 noon on 08/05/24
13. Copy Budget Changes	157	Final date for processing of copy budget changes by FST	Mary McCallum	Finance Support Team	09/05/2024
Closure of 2023-24 ledger			Mary McCallum	Astrid Ronald	24/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>1. (a) Year end monitoring</i>	1	Completion and return of earmarking requests	Principal Accountants	Finance Contacts	17/04/24 to 3/05/24
<i>1. (a) Year end monitoring</i>	2	Preparation of year-end monitoring reports	Mary McCallum	Mary McCallum / Iain Wylie	23/05/2024
<i>1. (a) Year end monitoring</i>	3	Perform year-end monitoring with departmental explanations	Principal Accountants	Finance Contacts	24/05/24-27/05/24
<i>1. (a) Year end monitoring</i>	4	Deadline for return of completed revenue monitoring	Principal Accountants	Principal Accountants	28/05/2024
<i>1. (a) Year end monitoring / 20. Revenue Budget Monitoring Report</i>	5	Preparation of Year-end Revenue Budget Monitoring Corporate Overview and Committee Report	Mary McCallum	Mary McCallum / Iain Wylie	29/05/2024
<i>1. (a) Year end monitoring / 19. Earmarked Reserves Report</i>	6	Preparation of Year-end Reserves Report	Mary McCallum	Mary McCallum / Iain Wylie	29/05/2024
<i>1. (a) Year end monitoring</i>	7	Deadline for Reports to SMT	Mary McCallum	Mary McCallum / Iain Wylie	29/05/2024
<i>1 (b) Analytical Review</i>	8	Preparation of analytical review	Mary McCallum	Mary McCallum / Iain Wylie	03/06/2024
<i>1 (b) Analytical Review</i>	9	Update analytical review with departmental explanations	Principal Accountants	Finance Contacts	04/06/24-20/06/24
<i>1 (b) Analytical Review</i>	10	Deadline for completion of analytical review	Principal Accountants	Principal Accountants	21/06/2024
<i>1 (b) Analytical Review</i>	11	Submit analytical review to Auditors	Mary McCallum	Mary McCallum / Iain Wylie	28/06/2024
<i>1 (c) LFR</i>	12	Run downloads for LFR returns	David Forshaw	David Forshaw	27/05/2024
<i>1 (c) LFR</i>	13	Complete Support Services Working Paper	David Forshaw	David Forshaw	27/05/2024
<i>1 (c) LFR</i>	14	Create LFR Return Working Paper Source File	David Forshaw	David Forshaw	TBC
<i>1 (c) LFR</i>	15	Prepare Individual Returns	David Forshaw	Fergus Walker / Gill Allenby / Lorna Jordan	TBC
<i>1 (c) LFR</i>	16	Check & submit	David Forshaw	David Forshaw	TBC
<i>2. Comprehensive Income and Expenditure Statement</i>	17	Run Retained Earnings Proof	Morag Cupples	Morag Cupples	27/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>2. Comprehensive Income and Expenditure Statement</i>	18	Run Comprehensive Income & Expenditure download (cost centres, cost centres and account codes)	Morag Cupples	Morag Cupples	27/05/2024
<i>2. Comprehensive Income and Expenditure Statement</i>	19	Final Outturn CI&E based on management structure	Morag Cupples	Morag Cupples	27/05/2024
<i>2. Comprehensive Income and Expenditure Statement</i>	20	Complete Comprehensive Income & Expenditure Statement	Morag Cupples	Morag Cupples	27/05/2024
2. Comprehensive Income and Expenditure Statement	21	Comprehensive Income & Expenditure Statement completed	Morag Cupples	Morag Cupples	27/05/2024
<i>3. Expenditure and Funding Analysis</i>	22	Calculate adjustments between funding and accounting basis on management structure	Morag Cupples	Morag Cupples	27/05/2024
<i>3. Expenditure and Funding Analysis</i>	23	Complete Note 31 - Note to the Expenditure and Funding Analysis	Morag Cupples	Morag Cupples	27/05/2024
3. Expenditure and Funding Analysis	24	Complete main Expenditure and Funding Analysis Statement	Morag Cupples	Morag Cupples	27/05/2024
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	25	Complete General Fund Earmarking Note (Note 6)	Mary McCallum	Mary McCallum / Iain Wylie	29/05/2024
<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	27/05/2024
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	27	Complete Other Operating Income and Expenditure Note (Note 8)	Morag Cupples	Morag Cupples	27/05/2024
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	28	Complete Agency Income Note (Note 8)	David Forshaw	Morag Cupples	24/05/2024
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	29	Community Care and Health (Scotland) Act 2002 (Note 10)	Angela Tillery	Abbie MacIver	13/05/24 to 17/05/24

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	30	Complete Waste Management PPP note (Note 11)	Linda Taylor	Brenda Mitchell	15/05/24 to 17/05/24
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	31	Complete Fees Payable to External Auditors note (Note 10)	Mary McCallum	Ailsa Laing	24/04/2024
<i>4. Comprehensive Income and Expenditure Statement Notes</i>	32	Complete Grant Income note (Note 12)	Mary McCallum	Bruce MacPherson/Mary McCallum	15/05/24 to 17/05/24
<i>Related Parties (Note 13)</i>	33	Arrange for related party letters to be sent to members and senior officers	Sandra Coles	Fiona Ferguson	26/02/2024
<i>Related Parties (Note 13)</i>	34	Scottish Government (Note 13.1) - check narrative.	Sandra Coles	Liza McNaughton	15/05/2024
<i>Related Parties (Note 13)</i>	35	Complete Members related party transactions exceeding £10k table (Note 13.2)	Sandra Coles	Liza McNaughton	13/05/24 to 17/05/24
<i>Related Parties (Note 13)</i>	36	Complete other related bodies note, identifying those that exceed £10k (Note 13.3)	Sandra Coles	Liza McNaughton	13/05/24 to 17/05/24
<i>Related Parties (Note 13)</i>	37	Comprehensive Income & Expenditure Statement Notes completed	Morag Cupples	Morag Cupples	20/05/2024
<i>5. Balance Sheet - PPE (Note 14)</i>	38	Complete Movement in Property Plant and Equipment note (Note 15.1)	Lorna Jordan	Bruce MacPherson	20/05/23 to 27/05/23
<i>5. Balance Sheet - PPE (Note 14)</i>	39	Complete Valuation of Property, Plant and Equipment note (Note 15.2)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>5. Balance Sheet - PPE (Note 14)</i>	40	Depreciation Narrative (Note 15.3)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>5. Balance Sheet - PPE (Note 14)</i>	41	Summary of Capital Expenditure and Financing (Note 15.4)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>5. Balance Sheet - PPE (Note 14)</i>	42	Commitments under Capital Contracts (15.5)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>Heritage Assets (Note 15)</i>	43	Provide Reconciliation of Carrying Values	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>Heritage Assets (Note 15)</i>	44	Complete Heritage Asset Disclosures (Note 16)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>Intangible Fixed Assets Note (Note 16)</i>	45	Complete Movement in Intangible Fixed Assets note (Note 17)	Lorna Jordan	Bruce MacPherson	27/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Investment Property (Note 17)</i>	46	Investment Property (Note 18) - check narrative.	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>Investment Property (Note 17)</i>	47	Complete Movement in Investment Property note (Note 18.1)	Lorna Jordan	Bruce MacPherson	27/05/2024
<i>Investment Property (Note 17)</i>	48	Calculate Investment Property Income and Expenditure and complete note (Note 18.2), ensure reconciles to analysis of investment income on face of CI&E	Morag Cupples	Liza McNaughton	27/05/2024
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	49	Complete Assets Held under Schools NPDO /Hub Schools contract note (Note 19 / 19.1)	Morag Cupples	Lorna Jordan/Bruce MacPherson	27/05/2024
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	50	Complete Schools NPDO /Hub Schools Finance Lease Liability note (Note 19.2)	Morag Cupples	Morag Cupples	26/04/2024
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	51	Complete Payments due to Operator Under Schools NPDO Contract note (Note 19.3)	Morag Cupples	Morag Cupples	26/04/2024
<i>Schools Non Profit Distributing Organisation (Note 18)</i>	52	Complete Payments due to Operator under Hub Schools (Note 19.4)	Morag Cupples	Morag Cupples	26/04/2024
<i>Operating Leases (Note 19)</i>	53	Request information from departments re operating leases	Morag Cupples	Sandra Coles	11/03/2024
<i>Operating Leases (Note 19)</i>	54	Departments complete operating lease template	Morag Cupples	Sandra Coles	11/03/24 to 19/04/24
<i>Operating Leases (Note 19)</i>	55	Complete Operating Leases - Amounts Paid to Lessors note (Note 19.1)	Morag Cupples	Sandra Coles	11/03/24 to 19/04/24
<i>Operating Leases (Note 19)</i>	56	Complete Assets Held Under Operating Leases note (Note 19.2)	Morag Cupples	Sandra Coles	11/03/24 to 19/04/24
<i>Finance Leases (Note 20)</i>	57	Request information from departments re finance leases	Morag Cupples	Morag Cupples	11/03/2024
<i>Finance Leases (Note 20)</i>	58	Complete Finance Leases - Amounts Paid to Lessors note (Note 20.1)	Morag Cupples	Morag Cupples	22/04/2024
<i>Finance Leases (Note 20)</i>	59	Complete Assets Held Under Finance Leases note (Note 20.2)	Morag Cupples	Morag Cupples	22/04/2024
<i>Finance Leases (Note 20)</i>	60	Complete Finance Lease Liability note (Note 20.3)	Morag Cupples	Morag Cupples	22/04/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Long Term Debtors/Investments (Note 21)</i>	61	House Loans (Working Papers Completed)	Mary McCallum	Duncan MacBrayne	12/04/2024
<i>Long Term Debtors/Investments (Note 21)</i>	62	Waste PPP Land Contamination Fund	Morag Cupples	Sandra Coles	12/04/2024
<i>Long Term Debtors/Investments (Note 21)</i>	63	Calculation of Charging Orders - Care Home Fees LT Debtor and completion of associated working papers	Angela Tillery	Abi Harley / Moira Wood	12/04/2024
<i>Long Term Debtors/Investments (Note 21)</i>	64	SHF - Loans to Registered Social Landlords	Morag Cupples	Sandra Coles	12/04/2024
<i>Long Term Debtors/Investments (Note 21)</i>	65	ALIEA - Alienergy long term debt	David Forshaw	Lorna Jordan	12/04/2024
<i>Long Term Debtors/Investments (Note 21)</i>	66	Calculation and working papers for Other Long Term Debtors (if any)	Morag Cupples	Morag Cupples	17/05/2024
<i>Long Term Debtors/Investments (Note 21)</i>	67	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	17/05/2024
<i>Long Term Debtors/Investments (Note 21)</i>	68	Completion of LT Debtor Note (21)	Morag Cupples	Morag Cupples	17/05/2024
<i>Short Term Debtors (Note 22)</i>	69	Local Tax Collection Debtors - Production of working papers	Fergus Walker	Fergus Walker	06/05/24-10/05/24
<i>Short Term Debtors (Note 22)</i>	70	Sundry Debtor Accounts - Production of Working Papers	Fergus Walker	Jennifer Gorman	15/04/24 to 19/04/24
<i>Short Term Debtors (Note 22)</i>	71	Housing Benefit Overpayments - Production of Working Papers	Fergus Walker	Fergus Walker	11/04/24 to 17/04/24
<i>Short Term Debtors (Note 22)</i>	72	Check the Discretionary Housing Payment Subsidy from the Scottish Government	Fergus Walker	Fergus Walker	17/05/2024
<i>Short Term Debtors (Note 22)</i>	73	VAT Debtor - Production of Working Papers	Morag Cupples	Sandra Coles	26/04/2024
<i>Short Term Debtors (Note 22)</i>	74	Net Debtor/Creditor to Scottish Government for NDR - Finalise Working Papers	Fergus Walker	Mary McCallum	15/05/20234

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Short Term Debtors (Note 22)</i>	75	Other Debtors - Provision of working papers from various departments	Morag Cupples	Departments	13/05/24 to 17/05/24
<i>Short Term Debtors (Note 22)</i>	76	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	20/05/2024
<i>Short Term Debtors (Note 22)</i>	77	Debtors Note (23)	Morag Cupples	Morag Cupples	20/05/2024
<i>Assets Held for Sale (Note 23)</i>	78	Complete Assets Held for Sale Note (24)	Lorna Jordan	Bruce MacPherson	24/05/2024
<i>Assets Held for Sale (Note 23)</i>	79	Finalise Lead Schedule and Working Papers	Lorna Jordan	Bruce MacPherson	24/05/2024
<i>Cash and Cash Equivalents (Note 24)</i>	80	Cash Held by the Authority (Imprests) - provide working papers	Sandra Coles	Graham Munro	22/04/24 to 24/04/24
<i>Cash and Cash Equivalents (Note 24)</i>	81	Cash in Transit - Working Papers	Morag Cupples	Alison McGeachy/Sandra Coles	08/05/24 to 10/05/24
<i>CC&E - Short Term Deposits</i>	82	Council Investments - reconciliation and working papers	Morag Cupples	Sandra Coles	26/04/2024
<i>CC&E - Short Term Deposits</i>	83	BoS Corporate Deposit - working papers	Morag Cupples	Sandra Coles	17/04/2024
<i>CC&E - Short Term Deposits</i>	84	CB Instant Access Account - working papers	Morag Cupples	Sandra Coles	17/04/2024
<i>CC&E - Short Term Deposits</i>	85	Money Market Funds	Morag Cupples	Sandra Coles	17/04/2024
<i>CC&E - Bank Overdraft Working Papers</i>	86	Income Bank Account - working papers	Morag Cupples	Alison McGeachy	26/04/2024
<i>CC&E - Bank Overdraft Working Papers</i>	87	Expenditure Bank Account - working papers	Morag Cupples	Creditors	26/04/2024
<i>CC&E - Bank Overdraft Working Papers</i>	88	Housing Benefits Bank Account - working papers	Morag Cupples	Sharon Leitch	26/04/2024
<i>CC&E - Bank Overdraft Working Papers</i>	89	Council Tax / NDR Bank Account - working papers	Morag Cupples	Alison McGeachy	26/04/2024
<i>CC&E - Bank Overdraft Working Papers</i>	90	Finalise Lead Schedule and Working Papers	Morag Cupples	Sandra Coles	10/05/2024
<i>CC&E - Bank Overdraft Working Papers</i>	91	Complete Cash and Cash Equivalents Note (24)	Morag Cupples	Sandra Coles	10/05/2024
<i>Creditors (Note 25)</i>	92	Accrued Payrolls - Pull overall figure together for Accrued Payrolls	Mary McCallum	Ailsa Laing / Duncan MacBrayne	26/04/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Superannuation</i>	93	Teachers - Identification of year end balance on teachers superannuation control account as at 31 March 2021	Mary McCallum	Ailsa Laing	03/05/2024
<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	03/05/2024
<i>Short Term Accumulating Absences</i>	95	Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	12/04/2024
<i>Short Term Accumulating Absences</i>	96	Non Teachers - Provision of working papers for creditors	Mary McCallum	Mary McCallum	12/04/2024
<i>Creditors Core Payables</i>	97	Creditors System Liability (Core Payables) - Working papers/discoverer report	Mary McCallum	Duncan MacBrayne	02/04/2024
<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	26/04/2024
<i>Other Creditors</i>	99	Other Creditors - various Departmental Support (coordination of working papers)	Mary McCallum	Mary McCallum	01/05/24 to 03/05/24
<i>Other Creditors</i>	100	Finalise Lead Schedule and working Papers	Mary McCallum	Mary McCallum	08/05/2024
<i>Other Creditors</i>	101	Complete Creditors Note (25)	Mary McCallum	Mary McCallum	08/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	102	Completion of Borrowings/Financial Instruments Working Papers	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	103	Financial Instruments - Types - Note 26.1	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	104	Financial Instruments - Fair Value - Note 26.2	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	105	Financial Instruments - Gains and Losses - Note 26.3	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	106	Financial Instruments - Risks - Note 26.4 to 26.9	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	107	Financial Instruments - Note 26.10 to 26.11	Morag Cupples	Morag Cupples	24/05/2024
<i>Borrowings (Financial Instruments) - Note 26</i>	108	Borrowings/Financial Instruments - Complete Accounts	Morag Cupples	Morag Cupples	24/05/2024
<i>Other Liabilities (Note 27)</i>	109	Finance Lease Liability	Sandra Coles/Anne Blue	Morag Cupples	24/05/2024
<i>Other Liabilities (Note 27)</i>	110	Schools NPDO/Hub Schools Finance Lease Liability	Margaret Moncur	Morag Cupples	26/04/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Other Liabilities (Note 27)</i>	111	Waste PPP Land Contamination - Provision of working paper, same as long term debtor.	Morag Cupples	Sandra Coles	17/04/2024
<i>Other Liabilities (Note 27)</i>	112	Finalise Lead Schedule and Working Papers	Morag Cupples	Sandra Coles	26/04/2024
<i>Other Liabilities (Note 27)</i>	113	Complete Other Liabilities Note (28)	Morag Cupples	Sandra Coles	26/04/2024
<i>Other Liabilities (Note 27)</i>	114	Equal Pay Claims - Contact HR for information	Abbie Maclver	Abi Harley	01/03/2024
<i>Other Liabilities (Note 27)</i>	115	Equal Pay Claims - Calculate provision and provide working papers. Ensure we contact HR early for information	Abbie Maclver	Abi Harley	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	116	Registered Social Landlords - Calculate provision and provide working papers	Fergus Walker	Fergus Walker	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	117	Reorganisation Redundancy Costs - Calculate provision and provide working papers	Mary McCallum	Mary McCallum	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	118	Landfill Sites - Restoration and Aftercare Costs - Calculate provision and provide working papers	Morag Cupples	Morag Cupples	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	119	Utilities Provision - Calculate provision and provide working papers	Sharon Macalister	Liza McNaughton	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	120	Other Provisions - Coordinate calculation of 'other' provisions and obtain working papers	Morag Cupples	Morag Cupples	01/05/24 to 03/05/24
<i>Other Liabilities (Note 27)</i>	121	Split Provisions between short and long term	Morag Cupples	Morag Cupples	22/05/2024
<i>Other Liabilities (Note 27)</i>	122	Provisions Note (28) - check narrative	Morag Cupples	Morag Cupples	22/05/2024
<i>Other Liabilities (Note 27)</i>	123	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	22/05/2024
<i>Capital Grants Received in Advance (Note 29)</i>	124	Finalise Lead Schedule and Working Papers	Morag Cupples	Morag Cupples	22/05/2024
<i>Capital Grants Received in Advance (Note 29)</i>	125	Complete Capital Grants Received in Advance Note (29)	Morag Cupples	Morag Cupples	22/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	126	Calculation of Accrued Pension Contribution (31.1)	Abbie Maclver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	127	Transactions Relating to Retirement Benefits (31.2)	Abbie Maclver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	128	Assets and Liabilities in Relation to Post Employment Benefits (31.3)	Abbie Maclver	Abi Harley	03/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Pension Assets and Liabilities (Note 30)</i>	129	Pension Assets and Liabilities Recognised in the Balance Sheet (31.4)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	130	Analysis of Pension Fund Assets (31.5)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	131	Basis for Estimating Assets and Liabilities (31.6)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	132	Asset and Liability Matching Strategy (31.7)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	133	Impact on Authority's Cash Flow (31.8)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	134	Teachers' Pensions - Amount Paid Over (31.9)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	135	Teachers' Pensions - Check Contribution Rate (31.9)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	136	Teachers' Pensions - Added Years awarded by Council Calculation (31.9)	Abbie MacIver	Abi Harley	03/05/2024
<i>Pension Assets and Liabilities (Note 30)</i>	137	Balance Sheet Notes Complete	Morag Cupples	Morag Cupples	10/05/2024
<i>6. Other Notes to the Financial Statements</i>	138	Note 1 - Review and amend accounting policies	Morag Cupples	Morag Cupples	23/02/2024
<i>6. Other Notes to the Financial Statements</i>	139	Note 2 - Accounting Standards Issued but Not Yet Adopted	Morag Cupples	Morag Cupples	23/02/2024
<i>6. Other Notes to the Financial Statements</i>	140	Note 3 - Critical Judgements in Applying Accounting Policies	Morag Cupples	Morag Cupples	03/05/2024
<i>6. Other Notes to the Financial Statements</i>	141	Note 4 - Assumptions / Estimation Uncertainty	Morag Cupples	Morag Cupples	24/05/2024
<i>6. Other Notes to the Financial Statements</i>	142	Note 4 - Assumptions / Estimation Uncertainty - Reduction of 1 year in useful life impact on Depn	Morag Cupples	Bruce MacPherson	24/05/2024
<i>6. Other Notes to the Financial Statements</i>	143	Note 4 - Assumptions / Estimation Uncertainty - DRC assets not valued in year	Morag Cupples	Lorna Jordan	24/05/2024
<i>6. Other Notes to the Financial Statements</i>	144	Note 4 - Assumptions / Estimation Uncertainty - Pensions Liability - sensitivities	Morag Cupples	Lorna Jordan	24/05/2024
<i>6. Other Notes to the Financial Statements</i>	145	Note 34 - Contingent Liabilities (consider alongside provisions)	Morag Cupples	Morag Cupples	03/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>6. Other Notes to the Financial Statements</i>	146	Note 35 - Termination Benefits (consider alongside Exit Packages)	Mary McCallum	Mary McCallum	03/05/2024
<i>6. Other Notes to the Financial Statements</i>	147	Note 36 - Trust Funds and Other Third Party Funds (Part of preparing accounts for charities and other trusts)	Mary McCallum	Iain Wylie	03/05/2024
<i>6. Other Notes to the Financial Statements</i>	148	Note 37 - Common Good Funds (Prepare Accounts for Common Good Funds and collate information for Oban and Campbeltown Funds)	Mary McCallum	Iain Wylie	03/05/2024
<i>6. Other Notes to the Financial Statements</i>	149	Note 38 - Tax Incremental Financing (TIF) Projects Links to NDR Income Account	Morag Cupples/Fergus Walker	Morag Cupples	17/05/2024
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	150	Analysis of General Fund Balance Movement	Morag Cupples	Morag Cupples	17/05/2024
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	151	Analysis of amounts included in CI&E but excluded from General Fund	Morag Cupples	Morag Cupples	17/05/2024
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	152	Analysis of amounts included in General Fund but excluded from CI&E	Morag Cupples	Morag Cupples	17/05/2024
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	153	Transfer to from General Fund Balance	Morag Cupples	Morag Cupples	17/05/2024
<i>7. Statement of Movement in Reserves - General Fund Balance</i>	154	Breakdown of amounts additional to surplus/deficit on CI&E	Morag Cupples	Morag Cupples	17/05/2024
<i>Other Usable Reserves (Note 33)</i>	155	Usable Capital Receipts Reserve	Morag Cupples	Sandra Coles	03/05/2024
<i>Other Usable Reserves (Note 33)</i>	156	Capital Fund	Morag Cupples	Sandra Coles	03/05/2024
<i>Other Usable Reserves (Note 33)</i>	157	Complete Capital Funds Note (33.1)	Morag Cupples	Sandra Coles	03/05/2024
<i>Other Usable Reserves (Note 33)</i>	158	Completion of Education R&R Fund Entries and Working Papers	Sharon Macalister	Gill Allenby/Sandra McLindon	10/05/2024
<i>Other Usable Reserves (Note 33)</i>	159	Process Ledger entries through MiR Statement	Sharon Macalister	Gill Allenby/Sandra McLindon	10/05/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>Other Usable Reserves (Note 33)</i>	160	Complete Repairs and Renewals Note (33.2)	Sharon Macalister	Gill Allenby/Sandra McLindon	10/05/2024
<i>Unusable Reserves (Note 32)</i>	161	Revaluation Reserve - Check Narrative	Morag Cupples	Morag Cupples	03/05/2024
<i>Unusable Reserves (Note 32)</i>	162	Capital Adjustment Account - Check Narrative	Morag Cupples	Morag Cupples	03/05/2024
<i>Unusable Reserves (Note 32)</i>	163	Financial Instruments Adjustment Account - Check Narrative	Morag Cupples	Morag Cupples	03/05/2024
<i>Unusable Reserves (Note 32)</i>	164	Pensions Reserve - Check Narrative	Morag Cupples	Abbie MacIver	17/05/2024
<i>Unusable Reserves (Note 32)</i>	165	Accumulated Absences Account - Check Narrative	Morag Cupples	Mary McCallum	10/05/2024
<i>Unusable Reserves (Note 32)</i>	166	Statement of Movement in Reserves Complete	Morag Cupples	Morag Cupples	17/05/2024
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	167	Revaluation Reserve	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	168	Capital Adjustment Account	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	169	Capital Activities Cash/Non Cash Transactions	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	170	Other Revenue Items not involving the movement of funds	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	171	Accrual Adjustments	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	172	Complete Operating Activities (Note 39)	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>8. Cash Flow Statement - Analysis of Balance Sheet Movements</i>	173	Complete Operating Activities Section of Statement	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>Other Cash Flow Activities</i>	174	Investing Activities (Note 40)	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24
<i>Other Cash Flow Activities</i>	175	Financing Activities (Note 41)	Morag Cupples	Morag Cupples	29/05/24 to 03/06/24

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
Other Cash Flow Activities	176	Cash Flow Statement Complete	Morag Cupples	Morag Cupples	03/06/2024
9. Council Tax Income Account	177	Prepare CTI Main Accounting Statement	Fergus Walker	Fergus Walker	07/05/24-10/05/24
9. Council Tax Income Account	178	Prepare and complete Calculation of Council Tax Base note	Fergus Walker	Fergus Walker	10/05/2024
9. Council Tax Income Account	179	Council Tax Income Account Complete	Fergus Walker	Fergus Walker	10/05/2024
10. NDR Income Account	180	NDRI Main Accounting Statement	Fergus Walker	Fergus Walker	13/05/2024
10. NDR Income Account	181	Analysis of Rateable Values	Fergus Walker	Fergus Walker	13/05/2024
10. NDR Income Account	182	NDR Charge	Fergus Walker	Fergus Walker	13/05/2024
10. NDR Income Account	183	NDR Income Account Complete	Fergus Walker	Fergus Walker	13/05/2024
11. Remuneration Report	184	Councillors - Review Narrative on policy and arrangements for changes	Morag Cupples	Morag Cupples/Mary McCallum	08/03/2024
11. Remuneration Report	185	Completion of Pension Template for Senior Officers/Senior Members and submit to Pensions Office.	Mary McCallum	Iain Wylie	10/04/2024
11. Remuneration Report	186	Councillors Remuneration	Mary McCallum	Iain Wylie	10/05/2024
11. Remuneration Report	187	Senior Councillors' Remuneration	Mary McCallum	Iain Wylie	10/05/2024
11. Remuneration Report	188	Obtain Pension Information for Senior Members	Mary McCallum	Iain Wylie	10/04/2024
11. Remuneration Report	189	Senior Councillors Pension Benefits	Mary McCallum	Iain Wylie	10/05/2024
11. Remuneration Report	190	Review policy and arrangements - senior employees Narrative	Morag Cupples	Morag Cupples/Mary McCallum	08/03/2024
11. Remuneration Report	191	Employees remuneration (Bands over £50,000)	Mary McCallum	Ailsa Laing/ Iain Wylie	10/05/2024
11. Remuneration Report	192	Senior Employees' Remuneration	Mary McCallum	Iain Wylie	10/05/2024
11. Remuneration Report	193	Obtain Pension Information for Senior Employees	Mary McCallum	Iain Wylie	10/04/2024
11. Remuneration Report	194	Senior Employees' Pension Benefits	Mary McCallum	Iain Wylie	10/05/2024
11. Remuneration Report	195	Employee Exit Packages (consider alongside provisions)	Mary McCallum	Iain Wylie	03/05/2024
11. Remuneration Report	196	Remuneration Report Complete	Morag Cupples	Morag Cupples	10/05/2024
12. Group Accounts	197	Determination of Group Structure	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	28/02/2024
12. Group Accounts	198	Single Entity Accounts	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	199	Common Good Accounts	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	200	Associates Accounts	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
12. Group Accounts	201	Health and Social Care Integration Accounts	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	202	Live Argyll - Leisure Trust Accounts (Group Consolidation)	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	203	Consolidation	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	204	Completion of Group Accounts and Notes	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	20/05/24 to 31/05/24
12. Group Accounts	205	Group Cashflow	Morag Cupples	Morag Cupples	20/05/24 to 31/05/24
12. Group Accounts	206	Group Accounts and Notes Complete	Morag Cupples/Anne Blue	Morag Cupples/Anne Blue	31/05/2024
13. Corporate Governance Statement	207	Completion of Corporate Governance Statement	Paul McAskill/Iain Jackson	Paul McAskill/Iain Jackson	By 31/05/2024
13. Corporate Governance Statement	208	Issue Assurance Statements to Chief Officers and ensure they are returned promptly	Paul McAskill/Iain Jackson	Paul McAskill/Iain Jackson	02/04/2024
14. Management Commentary	209	Completion of Management Commentary	Kirsty Flanagan/Head of Financial Services	Kirsty Flanagan/Head of Financial Services	By 31/05/2024
14. Management Commentary	210	2022-23 ANNUAL ACCOUNTS COMPLETE	Morag Cupples	Morag Cupples	31/05/2024
16. Treasury Management Annual Report	211	Complete Treasury Management Annual Report	Morag Cupples	Sandra Coles	13/05/24 to 31/05/24
17. Year-end Capital Plan Monitoring Report	212	Complete Year-end Capital Plan Monitoring Report and covering Committee Report	Morag Cupples	Linda Taylor	13/05/24 to 24/05/24
18. Strategic Housing Fund Annual Report	213	Complete Strategic Housing Fund Annual Report	Morag Cupples	Douglas Whyte	13/05/24 to 24/05/24
21. S106 Charity Accounts Prepared	214	Prepare S106 Charity Accounts	Mary McCallum	Iain Wylie	13/05/24 to 24/05/24
22. Final Procedures	215	Strategic Management Team Meeting (SMT) - Draft to be tabled on the day	Kirsty Flanagan	Kirsty Flanagan	03/06/2024
22. Final Procedures	216	Section 95 Officer final review of Annual Accounts, and accompanying year end reports (See above 15-20)	Kirsty Flanagan	Kirsty Flanagan	29/05/24-30/05/24
22. Final Procedures	217	SMT/Full Council/ Audit Committee Papers ready (complete year end pack) to be sent Legal and Regulatory Support	Kirsty Flanagan	Kirsty Flanagan	31/05/2024
22. Final Procedures	218	Brief Council Leader/senior politicians on Annual Accounts and accompanying reports pack.	Kirsty Flanagan	Kirsty Flanagan	w/c - 27/05/2024
22. Final Procedures	219	Audit and Scrutiny Committee	Kirsty Flanagan	Kirsty Flanagan	13/06/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
<i>22. Final Procedures</i>	220	Full Council Meeting	Kirsty Flanagan	Kirsty Flanagan	27/06/2024
<i>22. Final Procedures</i>	221	Signature by Section 95 Officer	Kirsty Flanagan	Kirsty Flanagan	28/06/2024
22. Final Procedures	222	Unaudited Accounts produced and submitted to appointed auditor	Morag Cupples	Morag Cupples	28/06/2024
22. Final Procedures	223	Unaudited Accounts published on Local Authority website.	Mary McCallum	Elaine Maxwell	28/06/2024
<i>22. Final Procedures</i>	224	Disclosure Checklist to be Completed	Morag Cupples		17/07/2024
<i>23. Notice of Public Right to Inspect and Object to Accounts</i>	225	Public Notice placed on Local Authority website / Social Media	Mary McCallum	Elaine Maxwell	28/06/2024
<i>23. Notice of Public Right to Inspect and Object to Accounts</i>	226	Public Notice placed in offices of the Local Authority	Mary McCallum	Elaine Maxwell	28/06/2024
<i>23. Notice of Public Right to Inspect and Object to Accounts</i>	227	Distribution of Unaudited Annual Accounts to Service Points / Publication online	Mary McCallum	Elaine Maxwell	28/06/2024
<i>23. Notice of Public Right to Inspect and Object to Accounts</i>	228	Period of Inspection of Unaudited Annual Accounts	General Public	General Public	29/06/24 to 19/07/24
<i>23. Notice of Public Right to Inspect and Object to Accounts</i>	229	Period for registering an objection	General Public	General Public	29/06/24 to 19/07/24
<i>24. Whole of Government Accounts Return</i>	230	Net Cost of Service Analysis	Morag Cupples	Morag Cupples	26/06/23 to 14/07/23
<i>24. Whole of Government Accounts Return</i>	231	Net Operating Expenditure (Group Accounts)	Morag Cupples	Morag Cupples	26/06/23 to 14/07/23
<i>24. Whole of Government Accounts Return</i>	232	Counter Party Data	Morag Cupples	Morag Cupples	26/06/23 to 14/07/23
<i>24. Whole of Government Accounts Return</i>	233	Infrastructure Assets	Morag Cupples	Departments - Roads and Amenity	26/06/23 to 14/07/23
<i>24. Whole of Government Accounts Return</i>	234	Additional Disclosures	Morag Cupples	Morag Cupples	26/06/23 to 14/07/23
24. Whole of Government Accounts Return	235	Unaudited WGA Return complete and returned to Scottish Government	Morag Cupples	Morag Cupples	17/07/2024
<i>24. Whole of Government Accounts Return</i>	236	Submission of Unaudited WGA Return to External Audit	Morag Cupples	Morag Cupples	26/07/2024

Appendix 1 - Final Accounts Preparation Plan and Timetable

Work Area	Task No.	Task Description	Lead Responsibility 2023-24	Undertaking Task 2023-24	Completion Date 2023-24
24. Whole of Government Accounts Return	237	Sign off of WGA Return and electronic submission to Scottish Government	External Audit/Moira Miller	Morag Cupples	27/09/2024
25. Final Accounts Audit	238	Final Accounts Audit Field Work	External Audit	External Audit	28/06/24 to 30/08/24
25. Final Accounts Audit	239	Final Clearance Meeting with Head of Strategic finance			23/08/2024
25. Final Accounts Audit	240	Amendments processed and Production of Final Accounts complete with Audit Certificate for signing	Morag Cupples	Morag Cupples	28/08/23 to 08/09/23
25. Final Accounts Audit	241	Production and agreement of ISA 260 report from External Audit	External Audit	External Audit	28/08/23 to 08/09/23
25. Final Accounts Audit	242	Audit Committee - Consideration of ISA 260 report and Final Audited Accounts	Audit Committee	Audit Committee	05/09/2024
25. Final Accounts Audit	243	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	05/09/2024
25. Final Accounts Audit	244	Signing of Final Audited Accounts - Audit Certificate			05/09/2024
25. Final Accounts Audit	245	Signed Audited Annual Accounts published on Website and distributed to service points and libraries	Mary McCallum	Elaine Maxwell	20/09/2024

YEAR END 2023/2024

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	05/04/2024	12/04/2024	15/04/2024	16/31sts accrued	100% accrued	02/04/2024	22/03/2024	100% accrued	Old Year Claims Only
Pay 10 Teachers	01	18/04/2024	25/04/2024	30/04/2024	100% part time hours for this period - See note *	N/A	16/04/2024	12/04/2024	100% accrued	Old Year Claims Only
Pay 10 Teachers	02	23/05/2024	30/05/2024	31/05/2024	See note *	N/A	21/05/2024	03/05/2024	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	2023/24 Dates	Lead Responsibility	Monitored / Actioned By	Comments
1. Stores & Work in Progress	1.1	Equipment store stock take to be completed	29/03/2024	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	05/04/2024	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	12/04/2024	Principal Accountant - Social Work	Angela	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	12/04/2024	Principal Accountant - Social Work	Angela	Calculate the movement in the stock value and supply to Linda Taylor
2. Creditors Payments	2.1	Cut off date for submission of 2023/24 supplier invoices to creditors	22/03/2024	Department	Abbie / Angela	E-mail to areas to remind them about deadline
	2.2	Cut off date for processing of 2023/24 SW supplier invoices through payables	26/03/2024	Creditors Section	Creditors	Malcolm to let Angela know when all SW batches are processed
	2.3	Final cheque run processed involving SW invoices	27/03/2024	Creditors Section	Creditors	Malcom to let Angela know when payrun is posted to general ledger
3. Revenue Accruals	3.1	Accrued/Prepaid expenditure templates issued to department	05/02/2024	Finance Support Team	Astrid	
	3.2	IS Finance Team issue accrual/prepayment calculation templates to department	05/03/2024	SW Finance Team	Abbie / Angela	
	3.3	Department completes accrued/prepaid expenditure template	01/04/2024 - 09/04/2024	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	09/04/2024 - 5pm	Department	Finance Contacts	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	12/04/2024 - 3pm	SW Finance Team	Abbie / Angela	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.	14/03/2024	PECOS Team	Angela	These reports are issued by PECOS team automatically
	4.2	Mismatches to be cleared from PECOS system	26/03/2024	Department	Finance Contacts	Monitor progress of requisitioners
	4.3	Unpaid PECOS orders report to be issued to IS Finance Team for inclusion on accruals template	03/04/2024	Finance Support Team	Astrid	
	4.4	PECOS accruals to be added to central template	12/04/2024 - 3pm	SW Finance Team	Josh	

Appendix 3 - Health and Social Care Partnership Timetable

Work Area	Task Nbr	Task Description	2023/24 Dates	Lead Responsibility	Monitored / Actioned By	Comments
5. Debtors	5.1	Cut off date for processing debtors invoices in 2023/24	28/03/2024	Department	Abbie / Angela	Include in year end instructions and issue reminder e-mail. Josh and Alison to prepare year end recharges to NHS
	5.2	Cut off date for preparing residential and non-residential care debtors accruals	12/04/2024 - 3pm	SW Finance Team	Moira and Alison	
	5.3	Calculate adjustment to bad debt provision	15/04/2024 - 17/04/2024	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	Angela	Astrid to let Angela know when completed
7. CareFirst	7.1	Cut off for processing of charges to be charged to 2023/24	26/03/2024 - 5pm	Department	Abbie / Angela	Instruction in year end guidance and e-mail reminder.
	7.2	Final payables interface generated from CareFirst	27/03/2024	SW Finance Team	Karen	
	7.3	Snapshot of outstanding transactions taken from CareFirst	27/03/2024	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 2024/25 with year end adjustments processed via accrued/prepaid expenditure templates	02/04/2024	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	15/04/2024	SW Finance Team	Abi / Angela	
9. TOTAL System Charges	9.1	Check that TRANMAN interface has been run for SW vehicles.	22/04/2024	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	01/04/2024	SW Finance Team	Abbie / Angela	
	10.2	Create consolidation template to produce outturn	01/04/2024	SW Finance Team	Angela	
	10.3	Report outturn position to James and Kirsty	24/04/2024	SW Finance Team	Angela	Pass figure to James Gow, IJB CFO