

Appendix 1 - Year End 2015 General Ledger Closedown Timetable

Work Area	Task No.	Task Description	2014-15 Dates	Lead Responsibility
1. Capital Expenditure Processing	1	Final preparation of year end capital payments	23/03/15 to 02/04/15	Departments
	2	Dep'ts Cut off date for capital payments to Strategic Finance - Corporate Support (Whitegates)	02/04/2015	Departments
	3	Processing of final external capital payments	07/04/15 to 10/04/15	Creditors Section
	4	Final cheque run processed and cheques printed	10/04/2015	Creditors Section
	5	Year end journals of transfers to/from revenue accounts	23/03/15 to 02/04/15	Corporate - Anne Macdougall
	6	Property Fee Charges Processed	23/03/15 to 02/04/15	Corporate - Anne Macdougall
	7	Roads interfaces checked daily for capital expenditure	23/03/15 to 09/04/15	Corporate - Anne Macdougall
	8	Dept's complete capital accruals template/CFCR template/journals/ and send to Strategic Finance - Corporate Support (Whitegates)	07/04/15 to 09/04/15	Departments
	9	Dept's cut off date for capital accruals template/CFCR template/journals to Strategic Finance - Corporate Support (Whitegates)	09/04/2015	Departments
	10	Processing of final external capital payments/accruals/CFCR	10/04/2015	Corporate - Anne Macdougall
	11	Capital expenditure processing complete	10/04/2015	Corporate - Anne Macdougall
2. Capital Expenditure - Fixed Asset Processing	1	Capital expenditure final download from ledger	13/04/2015	Corporate - Anne Macdougall
	2	Allocation of balance sheet codes to mass allocation journal	14/04/15 to 17/04/15	Corporate - Anne Macdougall
	3	Mass allocation processed	17/04/2015	Corporate - Anne Macdougall
	4	Capital expenditure complete	17/04/2015	Corporate - Anne Macdougall
<i>Depreciation/Property Plant and Equipment Processing</i>	5	Revaluation of Properties by Estates	24/04/2015	Hugh Blake - Estates
	6	Update asset register for additions/disposals/transfers	20/04/15 to 24/04/15	Corporate - Anne Macdougall
	7	Update Asset Register for Revaluations	27/04/15 to 29/04/15	Corporate - Anne Macdougall
	8	Process balance sheet depreciation/revaluation journals	29/04/2015	Corporate - Anne Macdougall
	9	Reconcile asset register to ledger	30/04/2015	Corporate - Anne Macdougall
	10	Run depreciation/impairment charges	01/05/2015	Corporate - Anne Macdougall
	11	Capital Accounting Entries Complete	01/05/2015	Corporate - Anne Macdougall
	12	Obtain supporting evidence for assets classified for sale	01/05/2015	Corporate - Anne Macdougall
<i>Non-Current Assets Available for Sale</i>				

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3. Loan Charges	13	De-classify assets no longer meeting AH for S criteria	23/03/2015	Corporate - Anne Macdougall	
	14	Re-classify any items newly meeting AH for S Criteria	24/03/2015	Corporate - Anne Macdougall	
	15	Up-date asset register with reclassifications	25/03/2015	Corporate - Anne Macdougall	
	1	Complete interest on revenue balances	04/03/2015	Corporate - Sandra Coles	
	2	Complete PSTM Reconciliations	07/04/15 to 08/04/15	Corporate - Sandra Coles	
	3	Accrual of Borrowing Interest and Expenses	09/04/15 to 10/04/15	Corporate - Sandra Coles	
	4	Accrual of Investment Interest and Expenses	09/04/15 to 10/04/15	Corporate - Sandra Coles	
	5	Strategic Finance expense allocation	10/04/2015	Corporate - Sandra Coles	
	6	Agree loans fund advances b/f	04/03/2015	Corporate - Sandra Coles	
	7	Provision of capital repayment figures for house loans	30/03/15 to 10/04/15	Consolidated Team - Duncan MacBrayne	
	8	Calculate weighted capital expenditure in year	13/04/15 to 14/04/15	Corporate - Peter Cupples	
	9	Calculate average interest and expense rate	13/04/15 to 14/04/15	Corporate - Peter Cupples	
	4. IFRS Pensions Accounting - Year End Accounting Entries	10	Input annuity rate loan charges model and calculate loan charges	15/04/2015	Corporate - Peter Cupples
11		Process loans charges/SMGFB journal	16/04/2015	Corporate - Peter Cupples	
12		Loans fund revenue account (ensure nil)	16/04/2015	Corporate - Peter Cupples	
13		Loans Charges Complete	16/04/2015	Corporate - Peter Cupples	
1		IFRS Pensions Report Received from Actuaries (Hymans Robertson)	01/05/2015	Corporate - Moira Miller	
2		Check reasonability of data in report	01/05/2015	Corporate - Moira Miller	
3		Calculate pensions entries in ledger	01/05/2015	Corporate - Moira Miller	
4		Process pensions entries in ledger	01/05/2015	Corporate - Moira Miller	
5		Check no bottom line impact on general fund	01/05/2015	Corporate - Moira Miller	
6		IFRS Pension Entries Complete	01/05/2015	Corporate - Moira Miller	
5 .Creditor Payments		1	Departments processing old year invoices	01/04/15 to 09/04/15	Departments
		2	Departments cut off date for passing invoices to Finance (Campbeltown)	09/04/2015	Departments
		3	Processing of final revenue payments 2014/15	10/04/15 to 13/04/15	Creditors Section
	4	Final cheque run processed and cheques printed	13/04/2015	Creditors Section	
	5	Production and processing of final feeders to road costing	13/04/2015	Creditors Section	
	6	Closure of March 2015 Period	13/04/2015	Consolidated Team - Astrid Ronald	
	7	Reconciliation of Core Payables Liability	14/04/2015	Consolidated Team - Astrid Ronald	
	8	VAT return completed	15/04/15 to 24/04/15	Corporate - Sandra Coles	

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	9	Creditor Payments and VAT completed	24/04/2015	N/A
6. Revenue Accruals/Prepaid Expenditure	1	Accrued/Prepaid expenditure templates issued to departments	02/03/2015	Consolidated Team - Astrid Ronald
	2	Departments complete accrued/prepaid expenditure template	10/04/15 to 22/04/15	Departments
	3	Deadline for return of accrued/prepaid expenditure template	22/04/2015	Departments
	4	Consolidated team check and process accrued/prepaid expenditure	23/04/15 to 30/04/15	Consolidated Team
<i>PECOS Accruals</i>	5	Orders received prior to 31 March, receipted on PECOS System	31/03/2015	Departments
	6	Final PECOS interface with payables ledger for 14-15	31/03/2015	Creditors Section
	7	PECOS Accrual Report run and sent to Principal Accountants	01/04/2015	Procurement - Mary McKerral
	8	Departments to include unpaid receipted orders on accrual template	02/04/15 to 22/04/15	Departments
<i>Holiday Pay Accrual - Teachers</i>	9	Collection of teacher data	01/04/2015	Corporate - Anne Macdougall
	10	Calculation of teachers holiday pay accrual	02/04/2015	Corporate - Anne Macdougall
	11	Process journal and SMR reversing entry	02/04/2015	Corporate - Anne Macdougall
<i>Holiday Pay Accrual - Other Staff</i>	12	Completion of holiday pay accrual template based on previous years sample and methodology	07/04/2015	Corporate - Anne Macdougall
	13	Process journal and SMR reversing entry	07/04/2015	Corporate - Anne Macdougall
<i>Payroll - Pay 07 MONTHLY (Month 1)</i>	14	Deadline for Trave/Expensel Claims - Pay 07 Month 1	27/03/2015	Departments
	15	Deadline for Timesheets to Payroll - Pay 07 Month 1	01/04/2015	Departments
	16	Processing Pay 07 Month 1	01/04/15 to 07/04/15	Payroll Section
	17	Clearance of Pay 07 Month 1 suspense items	08/04/15 to 14/04/15	Payroll Section
	18	Accrual Pay 07 Month 1	15/04/15 to 17/04/15	Consolidated Team - Ailsa Laing
<i>Payroll - Pay 10 TEACHERS (Month 1)</i>	19	Deadline for Travel/Expense Claims - Pay 10 Teachers Month 1	08/04/2015	Departments
	20	Deadline for Timesheets to payroll Pay 10 Teachers Month 1	13/04/2015	Departments
	21	Processing Pay 10 Teachers Month 1	13/04/15 to 15/04/15	Payroll Section
	22	Clearance of Pay 10 Month 1 suspense items	18/04/15 to 20/04/15	Payroll Section
	23	Accrual Pay 10 Teachers Month 1	21/04/15 to 23/04/15	Consolidated Team - Astrid Ronald

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<i>Payroll - Pay 10 TEACHERS (Month 2)</i>	24	Deadline for Travel/Expenses Claims - Pay 10 Teachers Month 2	13/05/2015	Departments
	25	Deadline for Timesheets to Payroll Pay 10 Teachers Month 2	18/05/2015	Departments
	26	Processing Pay 10 Teachers Month 2	18/05/15 to 20/05/15	Payroll Section
	27	Accrual Pay 10 Teachers Month 2 (if any)	15/05/2015	Consolidated Team - Astrid Ronald
7. Cash and Income - Accrued/Deferred Income - Sundry Debtor Accounts	1	Department cut off date to send debtor accounts to Debtors Section	27/03/2015	Departments
	2	Input of old year debtor accounts (Central and Local)	27/03/15 to 31/03/15	Debtors Section
	3	Year end reports produced	31/03/2015	Debtors Section
	4	Sundry Debtor account reconciliations	01/04/15 to 22/04/15	Debtors Section
	5	Calculation of Bad Debt Provision	23/04/15 to 27/04/15	Debtors Section
	6	Process journal adjusting ledger for change in BDP	28/04/2015	Debtors Section
	7	Sundry Debtor accounts complete	28/04/2015	Debtors Section
<i>Housing Benefit Overpayments</i>	8	Calculation of Housing Benefit Overpayment Debtor	01/04/15 to 07/04/15	Housing Benefits Section
	9	Calculate associated bad debt provision	08/04/15 to 09/04/15	Housing Benefits Section
	10	Process journals for housing benefit overpayments	10/04/2015	Housing Benefits Section
	11	Housing Benefit Overpayments Complete	10/04/2015	Housing Benefits Section
<i>Banking</i>	12	All monies/cheques should be banked	31/03/2015	Departments
	13	Monies/cheques received after final banking relating to 14/15 to be added to accruals template	01/04/15 to 02/04/15	Departments
<i>E-Income Journals</i>	14	Deadline for E- Income Journals to Cash Section. Witchburn Road, C'town	31/03/2015	Departments
	15	Cash Section to process year-end E-income journals	01/04/15 to 02/04/15	Departments
<i>Bank Reconciliations</i>	16	Request bank certificates for all accounts	02/03/2015	Corporate - Sandra Coles
	17	Bank reconciliation on expenditure account	01/04/15 to 30/04/15	Creditors Section
	18	Bank reconciliation on Council Tax and NDR account	01/04/15 to 30/04/15	Revenues - Alison Millar
	19	Bank reconciliation on Income Account	01/04/15 to 30/04/15	Revenues - Alison McGeachy
	20	Bank reconciliation on Housing Benefit Account	01/04/15 to 30/04/15	Benefits - Karen McLarty
	21	Bank reconciliation on Land Contamination Bank Account	01/04/15 to 30/04/15	Corporate - Sandra Coles

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<i>Imprests</i>	22	Imprest certificates/returns issued to imprest holders	02/03/2015	Creditors Section
	23	Establishments complete certificates/returns	01/04/15 to 22/04/15	Departments
	24	Deadline for return of Certificates to Cash Section	22/04/2015	Departments
	25	Reconciliation of all Imprest balances (including schools)	23/04/15 to 29/04/15	Creditors Section
	26	Process final imprest adjustments in ledger	29/04/2015	Creditors Section
	<i>Other Income Accruals / Deferred Income</i>	27	Income Accrual / Deferred Income Templates issued to departments	02/03/2015
28		Departments complete other income accrual/ deferred income templates	01/04/15 to 22/04/15	Departments
29		Dept's cut-off date for return of income accruals / deferred income template to Strategic Finance Teams	22/04/2015	Departments
30		Consolidates team check and process income accruals / deferred income	23/04/15 to 30/04/15	Consolidated Team
8. Internal Recharges		1	Final date for producing 2014/2015 Internal recharges	31/03/2015
	2	Deadline for coded recharges to be sent to Corporate Support	08/04/2015	Departments
	3	Internal Recharges uploaded into the ledger	09/04/2015	Consolidated Team - Elaine Maxwell
	4	Outstanding Accounts cleared from Internal Recharge system	09/04/2015	Consolidated Team - Elaine Maxwell
	5	Departments to clear 29901 accounts	10/04/15 to 15/04/15	Departments
9. Stores and Work in Progress - Stores	1	Internal Audit issue instructions to Stores	02/03/2015	Internal Audit
	2	Departments prepare for stock count	03/03/15 to 30/03/15	Departments
	3	Stock count	31/03/2015	Departments
	4	Stock certificates to be completed and sent to Principal Accountant, both Development and Infrastructure Services and Community Services	01/04/15 to 21/04/15	Departments
	5	Principal Accountants to review certificates and process final journal	22/04/15 to 24/04/15	Principal Accountants - Departmental
<i>Work in Progress</i>	6	Department prepares a valued list of Works in Progress	01/04/15 to 01/05/15	Departments
	7	Pass to Principal Accountant for Review and Journal Processing	05/05/15 to 07/05/15	Principal Accountants - Departmental
	8	Consolidation Adjustments	08/05/2015	Corporate Support - Moira Miller

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10. Control and Suspense Accounts - Control Accounts	9	Finalise Lead Schedule and Working Papers	08/05/2015	Corporate Support - Moira Miller
	1	Report issued to Control Account Holder	01/04/2015	Consolidated Team - Astrid Ronald
	2	Clear balance or complete Carry Forward of Control Account Balance form	02/04/15 to 05/05/15	Departments
Suspense Accounts	3	Transfer of control account balances to Balance Sheet	06/05/15 to 07/05/15	Consolidated Team - Astrid Ronald
	4	Report issued to Suspense Account Holder	01/04/2015	Consolidated Team - Astrid Ronald
	5	Balance should be cleared (excluding payroll suspense which should be cleared by 14 April for Pay07 entries and 20 April for Pay10)	02/04/15 to 30/04/15	Departments
11. Journals and Feeders	1	Opening of April and Adjust Periods	31/03/2015	Consolidated Team - Astrid Ronald
	2	Departments prepare and input journals	01/04/15 to 05/05/15	Departments
	3	Dept's cut off date for journals	05/05/2015	Departments
	4	Processing of Central Finance journals	01/04/15 to 05/05/15	Consolidated Team
	5	Final feeders from roads costing to general ledger	01/04/15 to 30/04/15	Departmental Strategic Finance - Joyce Cowan
	6	Temporary closure of general ledger (adjust) and production of departmental final outturn reports	30/04/2015	Departmental Strategic Finance - Caroline Whyte
	7	Preparation and input of any final journals identified	06/05/15 to 13/05/15	Consolidated Team
	8	Central support / departmental admin recharging	14/05/15 to 15/05/15	Corporate - Anne Macdougall
	9	Input of Council Tax & NDR Journals / Clearance of Raw Cash Accounts	01/04/15 to 15/05/15	Departmental Strategic Finance - Caroline Whyte
	10	Closure of 2014/2015 ledger	15/05/2015	Corporate Support - Moira Miller