

EAST DUNBARTONSHIRE COUNCIL
ANNUAL ACCOUNTS 2025/26
YEAR END PROCEDURES FOR SERVICES

1	INTRODUCTION.....	1
	Finance Contact.....	1
	Guidance	1
	Deadlines	1
2	CONSUMABLE STOCK COUNT	2
3	INVENTORY OF PLANT, EQUIPMENT, FURNITURE ETC.....	3
4	PAYMENT OF SUPPLIER INVOICES	4
5	INVOICES OUTSTANDING RETURNS	6
6	SUNDRY DEBTOR INVOICES	7
7	INTERNAL CHARGES BETWEEN SERVICES	8
8	REVENUES	9
9	GRANTS & CONTRIBUTIONS.....	10
10	PREPAYMENTS.....	11

1 INTRODUCTION

- 1.1 At the end of the financial year 2025/26 it is important that the final accounts of the authority accurately reflect the financial position at that date. The following instructions set out what each Service is required to do to ensure that this is achieved.

Finance Contact

- 1.2 The **revenue** accountant responsible for your service will be working to ensure that your revenue accounts are accurate and you should seek guidance from them if you are unsure of what is required. The **capital** accountant will ensure that the capital accounts are accurate, and you should seek guidance from them if you are unsure of what is required in relation to capital income & expenditure issues. Appendix A (List of Contacts) details the appropriate Finance representative for your service and gives contact details for any capital matters.

Guidance

- 1.3 This guidance and year end forms are available in the Employee Zone <https://www.eastdunbarton.gov.uk/employee-zone/governance/finance/annual-accounts-year-end-procedures-forms/>
- 1.4 Please note the difference between **stock** (things that will be used and are then gone such as fuel, printer supplies or sales goods, section 2 of these instructions) and **inventory** (of furniture and equipment that will be used for years, section 3).

Deadlines

- 1.5 The authority's Annual Accounts must be with Forvis Mazars by the statutory deadline of 30 June 2026. To meet this and Council deadlines, it is planned to have the final Council report and Accounts available and authorised by **Thursday 18 June 2026**. This is the internal deadline the Council is working to and the various deadlines contained within this document help ensure the Council can achieve this.
- 1.6 The deadline for completion of the audit requires the authority's external auditors (Forvis Mazars) to complete the audit and sign off the Accounts by 30 September 2026. In addition, Forvis Mazars will also submit their Annual Audit Report by this date. These reports will be submitted to the appropriate Council committee during October 2026.
- 1.7 These are extremely tight time scales and will require strict adherence to the deadlines detailed in this instruction. Adherence to the deadline will be monitored by the Corporate Finance team. No extensions will be given. **This is particularly important in terms of the payment of invoices since, if a deadline is missed, it could result in the cost having to be borne by the service in 2026/27. Given the timescales and requirement to receipt invoices for services working with iProc, particular care will have to be taken.**

2 CONSUMABLE STOCK COUNT

2.1 **Please note that consumable stock comprises materials which are used on a day to day basis, and therefore require to be replaced regularly e.g. cleaning materials, building materials, fuel.** It does not include items such as small plant, tools, furniture and fittings. Furniture and fittings will be included in the inventory – see 3 below.

2.2 The stock count should be carried out on the last available working day up to the 31 March. For financial year 2025/26, this will be **Tuesday 31 March 2026.**

N.B. If you are intending to do your count on a different day, please contact the Council's Internal Audit Team.

2.3 The Council has had a long-standing agreement with External Audit that services will not be required to complete a detailed consumable stock return if the stock is valued at under £2,000. It remains important that a stock count is carried out at the year end to ensure that your own records on stock levels are correct. However, you will not be required to submit a detailed valuation on a stock return form for Finance Services if the value of the stock is below £2,000. The Council's accounts will not be adjusted to reflect stock of this value.

2.4 An assessment of categories of stock should be carried out by services to establish whether it is material for a stock return to be completed. Should you have any queries in this regard, please contact the financial representative (revenue) dealing with your service for advice.

2.5 Stock count arrangements are extremely important, and Strategic Leads and Service Managers with responsibility for stock should ensure that preparations are made well in advance of the count date of 31 March 2026. Appendices B(1) and B(2) attached contain stock procedures and a stock checklist produced by Internal Audit, and these should be used to ensure appropriate procedures are in place.

2.5 A template Consumable Stock Return is attached at Appendix B(3) (CSR2526). Services can use this form or make use of their own stock records. Whatever is provided, the basic information shown on Appendix B(3) must be included. **ALL services are required to complete the stock certificate which is attached at Appendix B(4).** This includes those services not completing a detailed stock return, since it will be used as authorisation that the service deem the stock to be below the £2,000 limit required, or hold no stock.

2.6 The Internal Audit Team, and possibly External Audit, will be carrying out spot checks in various services on the day of the stock count. Arrangements should therefore be made to allow Audit staff to have access to check the stock count.

2.7 **All Stock Returns, and Stock Certificates, must be emailed to your Finance representative (per Appendix A) by the end of Wednesday 1 April 2026.**

3 INVENTORY OF PLANT, EQUIPMENT, FURNITURE ETC.

- 3.1 The Council has standard Inventory Procedures which should be followed by ALL Council services. These are available in the Employee Zone <https://www.eastdunbarton.gov.uk/employee-zone/governance/finance/annual-accounts-year-end-procedures-forms/>. A physical count of Inventory should usually be carried out on the last available working day up to the 31 March. For financial year 2025/26, this will be **Tuesday 31 March 2026**.
- 3.2 Detailed copies of Inventory Records **DO NOT** require to be submitted electronically to Finance. These should be completed and held at individual locations. **However, Services must complete and authorise an Inventory Certificate and submit this by email to Finance (OracleFMS.SysAdmin@eastdunbarton.gov.uk). The Inventory Certificate for 2025/26 (INV/7) is included in the Inventory Appendices on The Hub. This is certification that an Inventory has been carried out.**
- 3.4 This Inventory Certificate will certify that an appropriate officer at each establishment/location has completed an Inventory Record as at 31 March 2026 (in line with form INV/4). The Record itself should be retained by the service.
- 3.5 The return of Inventory Certificates to Finance is evidence that the Inventory Check has been carried out at the year end. External audit had previously identified this as an area of weakness, with Inventory Certificates not being returned on time.
- 3.6 Internal Audit staff, and possibly External Audit staff, may carry out spot checks of Inventory Records on Tuesday 31 March 2026 and arrangements should be in place to allow them to do this.
- 3.7 **All INV/7 Inventory Certificates must be sent electronically to Finance, Broomhill via OracleFMS.SysAdmin@eastdunbarton.gov.uk by the end of Wednesday 1 April 2026.**

4 PAYMENT OF SUPPLIER INVOICES

- 4.1 The following instructions are extremely important to ensure that all invoices for goods and services are correctly charged to 2025/26. **The same deadlines apply whether the invoice is for revenue or for capital expenditure.**

Please ensure that invoices are authorised and passed for payment as soon as possible. Do **NOT** hold onto all invoices until the last possible date. Not only does this create a backlog of input in Accounts Payable (jeopardising their ability to process the payments in the required time scales) but also has a detrimental impact on the creditor payment key performance indicator.

Please note ALL purchase invoices are processed by the Accounts Payable Team within Legal and Regulatory Services.

4.2 Invoices for both CAPITAL and REVENUE expenditure

- 4.2.1 When accounting for both CAPITAL and REVENUE expenditure, the importance lies in whether the goods and services **have been received by 31 March 2026**. If receipt has taken place by that date, then we are required to account for the expenditure in 2025/26. For capital expenditure under contracts, this means that interim certificates to value work completed can be done right up to 31 March 2026.

All Non Purchase Order Invoices (batches)

Please note, the final date for 2025/2026 non purchase order invoices to be with Accounts Payable is 4pm on Wednesday 8 April 2026, for final input by lunchtime on Thursday 9 April 2026.

Non purchase order invoices received after 8 April 2026 will not be input to 2025/26 even if they are marked as that, they will be treated as New Year invoices.

As all invoices and payments are being sent to the e-billing address - **bhebill@eastdunbarton.gov.uk** - please ensure that Old Year or New Year is noted in the subject title of the email. Those that do not include this will be treated as New Year invoices.

To all Oracle Fusion Users (PO generated orders)

For Fusion users the most important year-end task is ensuring that all goods and services received on or before **31 March 2026** are receipted on the system. Invoices will be matched and processed for payment in the usual way. You must also ensure that all PO price correction notifications are actioned.

Therefore, all Fusion users are asked to make sure that all goods and services that have been received on or before **31 March 2026** are receipted with a receipt date **no later than 31 March 2026**.

Accounts Payable also ask that all PO price correction notifications are actioned on or before **Tuesday 31 March 2026**.

This must be done by **Sunday 5 April 2026** to ensure that costs are accounted for in

2025/26. All outstanding queries relating to Fusion-created PO's including Price, Qty Rec and Qty Ord holds must be dealt with promptly to ensure that invoices can be processed correctly.

If you are unsure of anything or require any clarification, please contact Accounts Payable via **bhebill@eastdunbarton.gov.uk**.

If you have a receipting/order query, please contact the Fusion Support Mailbox by emailing **fusion.support@eastdunbarton.gov.uk**.

5 INVOICES OUTSTANDING RETURNS

- 5.1 If Services have **received** goods and services **by 31 March 2026** but have missed the deadline for receipting an order or passing a **non-iProc** invoice to Accounts Payable for processing, they will need to ensure that an Invoices Outstanding journal entry is completed. The purpose of this journal is to allow an accrual to be made for these invoices in 2025/26. In effect this accounts for the expenditure correctly in 2025/26 and allows it to be funded from that year's budget. **Failure to do this will result in the expenditure having to be met from the Service's budget in 2026/27.**
- 5.2 Services should be identifying invoices outstanding for both CAPITAL and REVENUE and provide separate returns for each of these. Services should liaise with their appropriate finance representative to ensure Invoices Outstanding journals are prepared correctly. These accruals will include the following:
- Non-iProc invoices which have been received, but which were not passed to Accounts Payable by their deadline.
 - Details of invoices which are awaited but do not have a receipted date of 31 March or before, and which relate to goods or services received by 31 March 2026; these may have to be estimates
- 5.3 Every effort should be made to attach a **Goods Received Note** (or equivalent) to the Invoices Outstanding journal to demonstrate receipt of the goods or supply of services by 31 March 2026. This may be examined by external audit.
- 5.4 Please contact your relevant Finance representative to discuss Invoices Outstanding and other accrual issues. They will be focusing on actual year-end figures and invoices that have been processed, and should have a clear understanding of whether any outstanding invoices need to be included.
- 5.5 **Details for Invoices Outstanding journals for non-iProc services for Revenue expenditure must be sent to your Finance representative by Friday 17 April 2026. Details for Invoices Outstanding journals for Capital must be sent to Greig Murray in Finance by Friday 17 April 2026. Due to the tight deadline for completion of the Accounts, no extension can be given to Services. If this deadline is not met, no accrual will be made, and the cost will be borne from your 2026/27 budget.**

6 SUNDRY DEBTOR INVOICES

- 6.1 All debtor invoices and credit notes relating to goods and services provided by 31 March 2026 must be raised by **Tuesday 31 March 2026**. Both the invoice and service date must be 31 March 2026 or earlier.
- 6.2 Services that require their invoices or credit notes to be processed by the Revenues Service must ensure information is received **before 3 p.m. on Friday 27 March 2026** to allow time for processing. The web mail address Debtors@eastdunbarton.gov.uk can also be used for forwarding such information to the Corporate Debt Team. If using the web mail address, you need to put '**URGENT YEAR END**' in the subject line.
- 6.3 A separate email instruction will be issued by the Corporate Debt Team regarding this. **Please contact Corporate Debt Team at the email address above should you require further information.**
- 6.4 No Standing Charges, or other invoices relating to the new financial year **2026/27**, should be raised until **Wednesday 1 April 2026**.
- 6.6 Invoices raised after this final date will be processed into 2026/27. If the invoice relates to 2025/26, please notify your Finance representative, who will arrange to process a journal to manually account for the income in that year. It is the responsibility of Service Managers to ensure that Finance representatives are made aware of any income that should be accrued to 2025/26. Failure to do so could result in your 2025/26 income being understated.

7 INTERNAL CHARGES BETWEEN SERVICES

- 7.1 **All internal charges must be raised and sent to your Finance representative by Friday 24 April 2026.** This deadline will ensure that a journal for these charges can be processed in Adjustment Period 1. If any invoice is disputed, and this results in a change, then Finance should be notified by the charging service, and a correcting journal may be processed.
- 7.2 All services should pass details of internal charges to Finance as soon as they are available. Please do not hold onto some of your internal charges until you have them all complete. It will help the smooth processing of journals if these are not all left until the deadline date. During March 2026, Service Managers must ensure that all internal charges are brought up to date to ensure that this deadline is achieved. Due to the requirement to close the Accounts as early as possible, late charges will not be processed.
- 7.3 It is important to stress that there must be **no accruals made in respect of internal charges transactions**. If you fail to raise your charges in time this will have an impact on your current year figures. Only accrued income/charges in relation to transactions with parties **external** to East Dunbartonshire Council can appear in the Balance Sheet.

8 REVENUES

8.1 Banking of Income

To meet the Accounts deadline, it is extremely important that all income received in respect of 2025/26 is banked as soon as possible after 31 March 2026. **All income back up should be sent to the Revenues Service, William Patrick Library by Thursday 2 April 2026 at the latest.** This will enable the income to be posted into the 2025/26 ledger.

8.2 Imprest Certificates

8.2.1 Imprest balances held as at 31 March 2026 should be confirmed by means of completing a certificate sent out by Revenues. It is imperative that these forms are completed and returned to Revenues by **Friday 24 April 2026**. This date is the **latest** date possible. No further extension will be given, and submissions should be submitted by **Tuesday 7 April 2026** if possible.

8.2.2 The completion of Imprest Certificates has been the subject of External Audit criticism in the past and can therefore be expected to be scrutinised this year. A key criticism is the time it has taken Imprest Holders to submit Imprest Certificates, with some not completing these at all. The Financial Regulations are clear on the responsibilities of Imprest Holders, and completing an annual Imprest Certificate at 31 March is a key responsibility. Failure to do so is a breach of the Council's Financial Regulations.

- Imprest Bank Accounts - You must ensure that you contact the bank branch in advance and request a bank balance at 31 March 2026. This is vital to the completion of the Imprest Certificate. Your Imprest Certificate must be a statement of the Imprest Position at 31 March 2026. External Audit will be requesting confirmation of all bank balances independently from the bank and will expect Imprest holders to do the same.
- Cash Floats– Revenues will also send out a communication regarding your year end requirements in respect of cash floats. Please ensure that these are adhered to and, if you are unsure of anything, please contact them at revenue.performance@eastdunbarton.gov.uk.
- Details of those Certificates not received by the above deadline may be forwarded to the appropriate manager to investigate.

9 GRANTS & CONTRIBUTIONS

- 9.1 At the year end your service accountants and/or capital accountants need to consider, with your assistance, whether any external income needs to be accrued or prepaid.
- 9.2 You should work with your Finance representative to ensure that you claim the correct amount (where claimed in arrears). If you have received income in advance of works done and have not spent in full as at 31 March 2026 you should discuss the accounting requirements with your Finance contacts and they can decide the correct accounting treatment.
- 9.3 It is important for all external income that you can clearly identify the expenditure being matched to the specific income.
- 9.4 It is YOUR responsibility to ensure that you are meeting the terms and conditions of the external income. **Please provide your Finance representative with terms and conditions and other formal paperwork in relation to the income.** This will aid them in ensuring the correct accounting treatment is made. We would expect our external auditors to also ask for this paperwork and it could lead to adverse audit findings if it is unavailable or there is any error.

10 PREPAYMENTS

- 10.1 It is important that invoices covering future periods are correctly accounted for in the right financial year. At the year end your service accountants need to consider, with your assistance, whether part of any invoice needs to be treated as a prepayment. External audit have advised they will be looking closely at this area.