2012 END OF FINANCIAL YEAR INSTRUCTIONS
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1 INTRODUCTION

Under the terms of the Curtin University of Technology Act 1966, the University is required to prepare annual financial accounts in accordance with the Financial Management Act 2006 (“FMA”) for each financial year ended 31 December.

The annual accounts are prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (“AASB”), the requirements of the Department of Education, Employment and Workplace Relations (“DEEWR”), relevant sections of the FMA and relevant (WA) Treasurer’s instructions.

The annual accounts are subject to audit by the Office of the Auditor General (“OAG”) and must be submitted by the Minister to each House of Parliament by 31 March the following year.

These instructions are provided by Financial Services to assist Curtin staff with the procedures to be undertaken at the end of the financial year to ensure that Curtin meets its obligations and deadlines under the FMA.

Please pay special attention to the deadlines for documentation to be forwarded to Financial Services. Below is a summary of the 2012 deadlines, documents received after these deadlines will not be processed in the 2012 general ledger.

- Fixed Asset paperwork must be received by close of business Monday 10 December 2012.
- Physical Supplier invoices must be received by close of business Wednesday, 12 December 2012.
- Invoice in the AP workflow should be authorised by close of business Wednesday 2 Jan, 2013 to be included in 2012 cut-off.
- Banking / Receipts – All receipting, cash sales, banking and reconciliation data must be received by close of business Wednesday, 12 December 2012.
- Invoice Requests and credit notes to be issued for services/goods provided must be received by close of business Friday, 14 December 2012.
- Concur Acquittals must be received by close of business Thursday, 3 January 2013.
- All online Journals must be approved by close of business Monday, 7 January 2013.

More information on the deadlines listed above is included in the appropriate section of these Year End Closing Instructions. A calendar format timetable is available in the Appendix.

If you have any queries concerning the procedures or require assistance in preparing journal entries, please contact your Faculty/Office Accountant or Financial Services Accountant from the list below:

<table>
<thead>
<tr>
<th>Faculty/Office</th>
<th>Faculty/Office Accountant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Curtin Business School</td>
<td>Gail Epiro (ext 4706)</td>
</tr>
<tr>
<td>Science &amp; Engineering</td>
<td>Evelyn Wong (ext 2444), Dave Hannington (ext 4845)</td>
</tr>
<tr>
<td>Humanities</td>
<td>Raymond Seah (ext 1921)</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>Health Sciences</td>
<td>Peng Kong (ext 1655)</td>
</tr>
<tr>
<td>International Office</td>
<td>Saileng Lee (ext 1003)</td>
</tr>
<tr>
<td>Properties</td>
<td>Steven Wilmot (ext 3321)</td>
</tr>
<tr>
<td>Corporate Services</td>
<td>Emilia Tan (ext 3022)</td>
</tr>
<tr>
<td>Corporate Relations &amp; Development</td>
<td>Emilia Tan (ext 3022)</td>
</tr>
<tr>
<td>Office of the Vice-Chancellor</td>
<td>Emilia Tan (ext 3022)</td>
</tr>
<tr>
<td>Research &amp; Development</td>
<td>Joseph Valenti (ext 7469)</td>
</tr>
<tr>
<td>Academic Services</td>
<td>Raylene Houghton (ext 3453)</td>
</tr>
<tr>
<td>Teaching &amp; Learning</td>
<td>Raylene Houghton (ext 3453)</td>
</tr>
<tr>
<td>CITS</td>
<td>David Shaw (ext 4312)</td>
</tr>
</tbody>
</table>

**Contacts in Corporate Financial Services**

<table>
<thead>
<tr>
<th>Role</th>
<th>Contact Person</th>
<th>Extension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director-Financial Reporting</td>
<td>Shirene Varendorff</td>
<td>(ext 1059)</td>
</tr>
<tr>
<td>Director-Financial Operations</td>
<td>Philip Thomas</td>
<td>(ext 2225)</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>Deborah Airey</td>
<td>(ext 2323)</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>Susan Forbes</td>
<td>(ext 1948)</td>
</tr>
<tr>
<td>Corporate Card Administrator</td>
<td>Vicky Zepeda</td>
<td>(ext 2319)</td>
</tr>
<tr>
<td>Asset Coordinator</td>
<td>Ivana Bulatovic</td>
<td>(ext 2119)</td>
</tr>
<tr>
<td>Finance Systems</td>
<td>Tim Healy</td>
<td>(ext 2233)</td>
</tr>
<tr>
<td>Financial Reporting Senior Accountant</td>
<td>Linda Zhai</td>
<td>(ext 3054)</td>
</tr>
<tr>
<td>FS Accountant</td>
<td>Ian Seymour</td>
<td>(ext 3979)</td>
</tr>
<tr>
<td>FS Accountant</td>
<td>Billy Yan</td>
<td>(ext 4686)</td>
</tr>
<tr>
<td>FS Accountant</td>
<td>Sharon Chan</td>
<td>(ext 2036)</td>
</tr>
</tbody>
</table>

## 2 REVENUE

### 2.1 Banking / Receipts (Vicky)

In order for the December 2012 University bank account reconciliation to be completed, all cheques must be forwarded to Financial Services; and receipting, cash sales, banking and reconciliation data must be forwarded to the Fees Centre / Student One Cashiers Office by no later than close of business Wednesday, 12 December 2012. Outstations must submit all batches to the Student One Cashiers Office by close of business Thursday 13 December 2012.

Prior to 31 December 2012, please ensure all receipting batches have been closed and all monies have been banked.

### 2.2 Accounts Receivable - Invoice Requests and Credit Notes (Susan)

All requests to invoice for goods and/or services provided up to and including 31 December 2012 must be received by the Accounts Receivable department by close of business Friday 14 December 2012. Requests received after this time will not be processed in the 2012 financial year and revenue will accordingly only flow into cost centres in 2013.
Please note that requests for invoices to be issued before the Christmas Closedown or to Curtin Bookshop, must be provided by close of business Friday 7 December 2012. All requests for invoices must include all supporting documentation.

The following documents are available on the Financial Services website:

- General Debtors Policy and Procedures
- Request to establish/amend a General Debtor Account
- Tax Invoice Request
- Credit Note Request

If you have provided services/goods in 2012 but have not requested an invoice to be issued (for any reason) please follow the Accrued Revenue procedures below.

Invoices issued in 2012 relating to services to be provided (or partially provided) in 2013 should be deferred, please follow the Income in Advance procedures below.

2.3. **Accrued Revenue - Income Due But Not Yet Invoiced**

(i.e. 2012 related income invoiced in 2013)

Accrued revenue represents revenue that is earned but not yet invoiced. Invoices which relate to 2012 and are issued after 1 January 2013 must be accrued.

The Accrued Revenue journal must be attached with supporting documentation including customer purchase order, evidence of delivery of goods or services to the customer etc.

If your journal needs to be reversed in period one, an accrual journal should be used in Finance One system, which will automatically reverse in period one 2013.

**However, if you do not want the journal to be reversed in period one 2013, you must use a normal online journal and reverse with another journal in the appropriate period.**

**Example Journal Entries:**

**Example 1:**

Consulting services have been provided to ABC Ltd in December 2012 for $10,000 (excluding GST) but no invoice has yet been requested. This revenue needs to be recorded in Finance One for 2012.

**2012 year end Journal**

Debit Z-123456-0010-10301 $10,000
Credit Z-123456-0010-48311 $10,000

**Period 1, 2013 Reversing Journal**

Debit Z-123456-0010-48311 $10,000 System reversal
Credit Z-123456-0010-10301 $10,000 System reversal
Example 2:

You have agreed to provide consulting services to XYZ Ltd for $20,000 (excluding GST). At the end of 2012, only 50% of the consulting is complete and therefore no invoice has yet been issued. You have therefore earned revenue of $10,000 (50% of $20,000) and this revenue needs to be recorded in Finance One for 2012 with evidence of the delivery of services to XYZ.

2012 year end Journal
Debit Z-123456-0010-10301$10,000
Credit Z-123456-0010-48311$10,000

Period 1, 2013 Reversing Journal
Debit Z-123456-0010-48311$10,000 System reversal
Credit Z-123456-0010-10301$10,000 System reversal

Note: GST is not recorded on accrued revenue.

In both cases, any expenditure related to the 2012 income should also be recognised in 2012. Refer to Section 3 for details.

Illustration using the above examples

Assume that expenditure of $5,000 was incurred in 2012 for the ABC consulting and expenses of $4,000 in both 2012 and 2013 for the XYZ consulting. Note: the correct treatment of expenditure is addressed in Section 3 below.

<table>
<thead>
<tr>
<th></th>
<th>No Journal Issued</th>
<th>Correct Journals Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2012</td>
<td>2013</td>
</tr>
<tr>
<td>ABC Income</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>XYZ Income</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Total Income</td>
<td>-</td>
<td>20,000</td>
</tr>
<tr>
<td>ABC Expenditure</td>
<td>(5,000)</td>
<td>-</td>
</tr>
<tr>
<td>XYZ Expenditure</td>
<td>(4,000)</td>
<td>(4,000)</td>
</tr>
<tr>
<td>Net operating result</td>
<td>(9,000)</td>
<td>16,000</td>
</tr>
</tbody>
</table>

Where no journals are issued, the cost centre reports a deficit for 2012 and a surplus in 2013. This is a skewed result as both consultancies have an invoice value in excess of the expenditure; a 2012 deficit does not reflect reality.

Where the journals have been issued, a surplus is reported for both years. In 2012 the full surplus of $5,000 ($10,000 - $5,000) on the ABC consulting is recognised plus 50% of the $20,000 XYZ surplus ($10,000 - $4,000).
2.4. Income in Advance

(i.e. 2013 related income received or invoiced before 31 December 2012)

Income received or invoiced in 2012 that relates to services/goods to be provided to customers/clients in 2013. Since an obligation exists on the part of Curtin University to provide goods or services for which the advance payment was received, unearned revenue is a liability.

Please note that under Curtin’s accounting policies the instructions below cannot always be applied to Grants received from the Commonwealth or State Government, particularly for research. If you believe that Income in Advance exists for Commonwealth or State Grants, please contact your Financial Services representative for further guidance.

Income in Advance for Student One invoiced fees will be adjusted for by Financial Services.

Procedure

An accrual journal needs to be raised and approved by close of business Monday 7 January, 2013 accompanied by supporting documentation. Supporting documentation includes copy of the invoice, research contract etc which shows that the revenue relates to 2012.

The F1 system will automatically reverse the journal in 2013. Again, this is only to be used if you are happy for the accrual to reverse in January 2013. If not, use a normal online journal and reverse with another journal in the appropriate period. Example 1:

Students have paid fees totalling $20,000 in December 2012 for a short course commencing in 2013. The fees have been recorded in cost centre Z-123456-0010-47318. At the end of 2012, this would be income in advance as no services have yet been provided. In 2013, a sessional staff member will be employed at a cost of $8,000 to deliver the course.

2012 year end Journal
Debit  Z-123456-0010-47318 $20,000
Credit Z-123456-0010-20501 $20,000

Period 1, 2013 Reversing Journal
Debit  Z-123456-0010-20501$20,000 System reversal
Credit Z-123456-0010-47318 $20,000 System reversal

Example 2:

Income of $24,000 has been received in October 2012 as a contribution towards a staff member’s 12 month contract. The income has been recorded in cost centre Z-123456-0010-48911. At the end of 2012, this would be income in advance as no services have yet been provided. In 2013, a sessional staff member will be employed at a cost of $8,000 to deliver the course.

2012 Year end Journal
Debit  Z-123456-0010-48911 $24,000
Credit Z-123456-0010-20501 $8,000
**Period 1, 2013 Reversing Journal**

Debit  Z-123456-0010-20501 $18,000  
Credit Z-123456-0010-48201 $18,000  

System reversal

**Note:** GST is not recorded for Income in Advance.

**Illustration using above examples**

The following table shows the impact on the cost centre of not raising the journals compared to the correct process.

<table>
<thead>
<tr>
<th></th>
<th>No Journals Issued</th>
<th>Correct Journals Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2012</td>
<td>2013</td>
</tr>
<tr>
<td>47318 Student Fees</td>
<td>20,000</td>
<td>-</td>
</tr>
<tr>
<td>48911 Staff salary recoveries</td>
<td>24,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>44,000</td>
<td>-</td>
</tr>
</tbody>
</table>

**Expenditure**

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2013</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sessional staff</td>
<td>-</td>
<td>8,000</td>
<td>-</td>
<td>8,000</td>
</tr>
<tr>
<td>Staff 12 month contract</td>
<td>6,000</td>
<td>18,000</td>
<td>6,000</td>
<td>18,000</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>6,000</td>
<td>26,000</td>
<td>6,000</td>
<td>26,000</td>
</tr>
</tbody>
</table>

| **Net operating result** | 38,000 | (26,000) | -     | 12,000 |

The table shows that if the journals are not issued, the operating result for the cost centre is skewed and doesn’t reflect the activity undertaken. Over the 2 years, the cost centre has only undertaken activities for income either exceeding or equalling the associated costs. This is not reflected in the 2013 deficit result.

The results where the journals are processed indicate a $12,000 surplus in 2013, being the net of income and expenditure for the short course program. This more appropriately reflects the activity of the cost centre.

3  **EXPENDITURE**

3.1.  **Accounts Payable (Deborah)**

The 2012 Accounts Payable ledger will be kept open for a short period in 2013 to allow time for most invoices to be submitted and processed.

The last EFT/cheque run for creditor payments in 2012 will be **Wednesday 19 December 2012**.
All physical supplier invoices received at Financial Services for processing by close of business Wednesday 12 December 2012 will be included for payment in the final 2012 EFT/cheque run.

Invoice in the AP workflow should be authorised by close of business Wednesday 2 Jan 2013 to be included in 2012 accounts.

The first AP pay run of 2013 will be on Wednesday, 09 January 2013. Note that the payment run is independent of the processing of 2012 or 2013 invoices.

If there are situations where you cannot forward the paperwork to Financial Services in time or you have not received it from the supplier, then an accrued expense needs to be journalled to account for the transaction. Please follow the Accrued Expenses instructions below.

3.2. Accrued Expenses

Accrued expenses are expenses that have been incurred but not yet paid. Expenses are incurred when goods or services have been received.

Procedure

An accrual journal needs to be raised and approved by close of business Monday 7 January 2013. The journal must be accompanied by supporting documentation. Supporting documentation includes a copy of the invoice (if available), purchase order, delivery note advice or relevant correspondence.

The F1 system will automatically reverse the journal in 2013. If you do not wish the accrual to reverse in Period 1 2013, then use a normal online-journal template.

For accruals related to expenditure on a Curtin corporate card, see Section 3.3 below.

Example 1:

In December 2012, an external company performed cleaning for Curtin buildings. The company sent an invoice for $5,000 to Curtin on 9 January 2012. As this was after the processing deadline, the transaction was processed in the 2013 General Ledger.

2012 Journal:
Debit Z-123456-0010-71201 $5,000
Credit Z-123456-0010-20301 $5,000

2013 Reversing Journal:
Debit Z-123456-0010-20301 $5,000 System reversal
Credit Z-123456-0010-71201 $5,000 System reversal

Example 2:
In October 2012, an external consultant commenced a project for Curtin. At the end of December 2012, 80% of the project had been completed. The project was completed in February 2013 at which point an invoice was issued for $10,000. Cost centre Z-123456-0010-70200 was subsequently charged when the invoice paid.

2012 Journal:
Debit  Z-123456-0010-70200 $8,000  
Credit Z-123456-0010-20301 $8,000

The $8,000 is calculated as 80% of the total invoice of $10,000.

2013 Reversing Journal:
Debit  Z-123456-0010-20301 $8,000  System reversal  
Credit Z-123456-0010-70200 $8,000  System reversal

Note: GST is not recorded on accrued expenditure.

Illustration using the above examples:

<table>
<thead>
<tr>
<th></th>
<th>No Journals Issued</th>
<th>Correct Journals Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2012</td>
<td>2013</td>
</tr>
<tr>
<td>Cleaning</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Consulting</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td>Net operating result</td>
<td>-</td>
<td>(15,000)</td>
</tr>
</tbody>
</table>

As with the previous illustrations, not issuing the journals results in a distortion of financial result when compared to the activity undertaken.

3.3. ANZ VISA Corporate Credit Card – Concur Acquittals (Vicky)

All Concur transactions acquitted by close of business Thursday 3 January 2013 will be recorded in the 2012 general ledger. Card holders are strongly encouraged to progress their acquittals as far as possible before the close off date to allow for more accurate recording of financial information in their cost centres.

Financial Services will issue a Concur accrual journal based on the information available from the Concur system regarding unacquitted corporate card transactions as at 7 January 2013. Where no initial expenditure assignments have been made, the expense will be allocated to the cardholder’s default cost centre in line item 73601 Corporate Card Unacquitted Expenditure.
The accrual journal will be reversed in 2013 to ensure the expenditure is not double counted once full acquittal takes place. Note that this will create a credit balance in line 73601 for 2013 which will not reverse.

3.4. Prepaid Expenses (Prepayments)

Prepaid expenses occur when an invoice is received and paid in 2012 for goods/services to be provided in 2013.

**Procedure**

A journal needs to be raised and forwarded to Financial Services by close of business **Monday 7 January 2013** accompanied by a copy of the invoice showing that the expenditure relates to 2013.

The **F1 system will automatically reverse the journal in 2013.** Again, this is only to be used if you are happy for the accrual to reverse in January 2013. If not, use a normal online-journal and reverse with another journal in the appropriate period.

When preparing journals for prepayments, please complete the template shown at 7.3 as a record of supporting documentation.

**Example 1:**

Insurance premium of $100,000 is paid in December 2012 for the whole of 2013. The expense is recorded in Z-123456-0010-71501 in 2012 but the entire expense relates to 2013.

**2012 Journal:**

Debit Z-123456-0010-10491 $100,000  
Credit Z-123456-0010-71501 $100,000

**2013 Reversing Journal:**

Debit Z-123456-0010-71501 $100,000 System reversal  
Credit Z-123456-0010-10491 $100,000 System reversal

**Example 2:**

A 12 month licence agreement for $36,000 is paid in June 2012 for a 12 month period. The expense is recorded in Z-123456-0010-72301 in 2012. However, only 6 months of expense relates to 2012, the balance is for 2013.

**2012 Journal:**

Debit Z-123456-0010-10491 $18,000  
Credit Z-123456-0010-72301 $18,000

**2013 Reversing Journal:**

Debit Z-123456-0010-72301 $18,000 System reversal  
Credit Z-123456-0010-10491 $18,000 System reversal
Note: GST is not recorded on prepayments.

Illustration of Examples

The following table shows the impact of the cost centre of not raising the journals compared to the correct process. Assume that insurance for the 2013 year of $80,000 was paid in 2012.

<table>
<thead>
<tr>
<th></th>
<th>No Journals Issued</th>
<th>Correct Journals Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2012</td>
<td>2013</td>
</tr>
<tr>
<td>Insurance</td>
<td>100,000</td>
<td>-</td>
</tr>
<tr>
<td>PC Licence</td>
<td>36,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>136,000</strong></td>
<td>-</td>
</tr>
<tr>
<td>Net operating result</td>
<td>(136,000)</td>
<td>-</td>
</tr>
</tbody>
</table>

Where no journals have been issued, the operating results are distorted as in 2012; 1 year of Insurance premium has been recognised plus 6 months of licence expenditure relating to 2013. In contrast, no expenditure is reported for 2013.

When the journals have been raised, the year to year results are comparable and reflect the activity of the cost centre.

3.5. Internal Charges

A number of business areas within the University operate as quasi-business activities. These areas recoup their internal Curtin service revenue by journal entry. These areas may include:

- Telecommunications
- Minor New Works
- Furniture
- Advertising
- AARNet
- Postage & Courier
- Library/Polar system
- Housing Services
- Graduations

Business areas are requested to ensure that 2012 recoup journals are processed in F1 System no later than close of business Monday 7 January 2013.

If final figures are not available by this date, then estimated figures should be used instead. Although not completely accurate, an estimate will produce a more reliable cost centre result for 2012 than no journal at all. An adjustment journal can then be arranged in 2013.
Procedure

Journal entries will be required as normal but the estimated December 2012 amounts will be initially used and a correction issued in January 2013 when the final figure is determined.

2012 Journal:
Debit Z-123456-0010-72505 $3,000
Credit A-987654-0010-72505 $3,000

2013 Journal:
Debit Z-123456-0010-72505 $500
Credit A-987654-0010-72505 $500

Note that the line items used will depend on the nature of the expense.

Example

Cost centre A-987654-0010-72505 pays $10,000 in December 2012 for photocopier charges for the month. The photocopier is also used by Z-123456-0010 but at the end of December the share of the usage is unknown. Based on previous months, Z-123456-0010 typically uses the photocopier 30% of the total usage. In January 2013 it is determined that usage was actually 35%.

Illustration of the above example

<table>
<thead>
<tr>
<th>Photocopy charges</th>
<th>No Journal Issued</th>
<th>Journals Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10,000 (3,500)</td>
<td>- 3,500</td>
</tr>
</tbody>
</table>

If the journals are not issued then cost centre A-987654-0010’s result is distorted as it shows a higher expense in 2012 than it actually incurred. When the journals are issued, this is still true but the impact is lessened.

This is a very basic example. Consider the situation where a cost centre incurs the whole University expense and then recoups it from hundreds of cost centres such as Advertising or Telecommunications.

3.6. Open Purchase Orders (Deborah)

Purchasing Officers must ensure that all pre-2012 open Purchase Orders that are no longer required are cancelled by close of business Friday 14 December 2012.

2012 Purchase Orders must be reviewed to identify whether the order will be required in 2013. Orders not required for 2013 must also be cancelled by close of business Friday 14 December 2012.
4 GENERAL LEDGER JOURNALS

All general ledger journals are to be processed by close of business Monday 7 January 2013 for inclusion in the 2012 accounts. Supporting documentation MUST be provided for any journals affecting Balance Sheet line items (i.e. Line items 1@@@, 2@@@). Journals without appropriate supporting documentation cannot be justified to the OAG and will not be processed.

5 FIXED ASSETS (Ivana)

To update the Fixed Assets Register, asset registrations, retirements (including disposals and write-offs) and transfer advices must be received by the Asset Coordinator in Financial Services by close of business Monday 10 December 2012 for inclusion in the 2012 accounts.

Assets recorded in the General Ledger but not registered in the Fixed Asset Register will be automatically depreciated by Financial Services based on the information available at the end of the financial year.

6 STOCKTAKES OF INVENTORY

Areas carrying inventory (or “stock”) should undertake a Stock Take as close as possible to 31 December 2012. Financial Services has identified the following areas required to provide a stock take of inventories to ensure the value in the University’s Balance Sheet, x-xxxxxx-xxxx-1050X, accurately reflects the quantity on hand:

- Curtin Bookshop
- Muresk Farm
- Properties (general maintenance stores)

All areas conducting stock takes must send their stock take journals accompanied by stock take reports to Financial Services by close of business Monday 7 January 2013. Original stock take paperwork should be retained locally as supporting documentation for external audit purposes.

If your area is not listed above and you believe a stock take may be required, please contact Linda Zhai to discuss.
## 7 Appendices

### 7.1 Calendar

<table>
<thead>
<tr>
<th>Day</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>AP PAYMENT 14/12</td>
</tr>
<tr>
<td>Monday</td>
<td>AP/FX PAYMENT PAY DAY</td>
</tr>
<tr>
<td>Monday</td>
<td>2012 FIXED ASSET REGISTRATIONS</td>
</tr>
<tr>
<td>Monday</td>
<td>* FX PAYMENT 14/12</td>
</tr>
<tr>
<td>Monday</td>
<td>Reporting team closed</td>
</tr>
<tr>
<td>Monday</td>
<td>AP PAYMENT - LAST 2012 PAY DAY</td>
</tr>
<tr>
<td>Monday</td>
<td>FS CLOSED</td>
</tr>
<tr>
<td>Monday</td>
<td>FS CLOSED</td>
</tr>
<tr>
<td>Monday</td>
<td>Reporting team</td>
</tr>
<tr>
<td>Monday</td>
<td>2012 AP INVOICES CONCUR ACQUITTAFX PAYMENT 9/01 PAY DAY</td>
</tr>
<tr>
<td>Monday</td>
<td>2012 GL CLOSE</td>
</tr>
<tr>
<td>Monday</td>
<td>MANAGEMENT REPORT FACULTY RETURNS</td>
</tr>
<tr>
<td>Monday</td>
<td>FX PAYMENT 23/01</td>
</tr>
<tr>
<td>Monday</td>
<td>AP/FX PAYMENT</td>
</tr>
<tr>
<td>Monday</td>
<td>2012 GL Close</td>
</tr>
<tr>
<td>Monday</td>
<td>MANAGEMENT REPORT FACULTY RETURNS</td>
</tr>
<tr>
<td>Monday</td>
<td>FX PAYMENT 30/01</td>
</tr>
<tr>
<td>Monday</td>
<td>AP/FX PAYMENT</td>
</tr>
<tr>
<td>Monday</td>
<td>* FINAL TB TO OAG</td>
</tr>
<tr>
<td>Monday</td>
<td>AP/FX PAYMENT 05/02</td>
</tr>
</tbody>
</table>

### Note
- FX PAYMENT 14/12
- AR requests for invoices prior to closedown
- 2012 BANKING, RECEIPTS & CASH SALES TO CASHIERS
- CASUAL & SESSIONAL TIMESHEETS FOR 20/12 PAY
- AP PAYMENT 19/12
- OUTSTATION BATCH RECEIVING TO CASHIERS
- * AR INVOICE & CREDIT NOTE REQUESTS
- * CASUAL & SESSIONAL TIMESHEETS FOR 5/1 PAY
- * CLOSE OFF PURCHASE ORDERS NOT REQUIRED
- AP PAYMENT - LAST FOR 2012
- FS CLOSED
- AP/FX PAYMENT
- AUSTRALIA DAY PUBLIC HOLIDAY
- DEADLINE
7.2. **F1 Helpdesk Availability**

**Financial Services (including Accounts Payable and Finance One Helpdesk) Christmas Closedown:**

**Thursday, 20 December 2012 to Wednesday 02 January 2013 inclusive.**

Note that Finance One Helpdesk will be available on a remote basis.

**On 20 and 21 December 2012,** members of the F1 Helpdesk Team will be available for F1 help via mobile and remote access. The mobile numbers to call are:

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday 20 Dec</td>
<td>Tim Healy</td>
<td>0466 982 840</td>
</tr>
<tr>
<td>Friday 21 Dec</td>
<td>Scott Martinson</td>
<td>0430 520 908</td>
</tr>
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</table>

If an issue cannot be resolved remotely, they will come into the office.

7.3. **Prepayment Template**

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Description</th>
<th>Amount</th>
<th>Start Date</th>
<th>End Date/Cleared By</th>
<th>Days</th>
<th>Line Item to expense</th>
<th>Reversal Method</th>
<th>Contact Name</th>
<th>Reversal Amount</th>
</tr>
</thead>
</table>