

OSCAR II
Business Process Guidance
WGA – Central Government

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1 Introduction

1.1 Context

The Whole of Government Accounts (WGA) are prepared by HM Treasury in accordance with the Government Resources and Accounts Act 2000.

These financial statements consolidate more than 9,000 entities that appear to HM Treasury to exercise functions of a public nature or to be entirely or substantially funded from public money and as such includes central government departments, non-departmental public bodies, public corporations, local authorities, the National Health Service and the devolved administrations.

This guidance is for those within central government that are involved in the production of Whole Government Accounts.

Data is collected from entities using the OSCAR II system.

The external auditors of a central government entity have a statutory responsibility to review and report on the 'Whole of Government Accounts' return if the entity is above the audit threshold.

1.2 What's New for WGA on OSCAR II

- Organisations can run the counterparty Matches report themselves and are able to see live published data from other organisations for easier rectification of counterparty transactions
- CG-01 and CG-02 forms will be online and prepopulated with entered counterparty data. These forms will still have to be downloaded and emailed to agree balances, but increased visibility of mismatches should make agreement more straightforward
- For Restatements there is only single input required that will feed into the relevant proforma tabs
- Multiple people can work on the submission at the same time on near real time data
- SCOA codes will be available on the OSCAR II and on [GOV.UK](https://www.gov.uk)
- CPID lists, Match Relationships, CG03, CG04, CG05, and CG06 forms can be downloaded from OSCAR II and also available on [GOV.UK](https://www.gov.uk).

1.3 Purpose of this document

The purpose of this document is to provide users with information on the processes related to Whole of Government Accounts (WGA) which will be performed within OSCAR II.

1.4 Related materials

This guidance is to be read in conjunction with the following materials:

- WGA finance guidance (available on [GOV.UK](https://www.gov.uk))
- Guidance Videos.

1.5 How to use this guidance

The guidance has been divided into sections to meet the reporting requirements of the WGA process. Users should be able to refer to specific sections to achieve a task e.g. submit counterparty transactions, or to enter financial information into the proforma tabs.

1.6 Additional support

If you have any issues or queries do not hesitate to get in touch.

- For technical queries relating to OSCAR II access and the WGA application, please contact oscar@support.deloitte.co.uk
- For any queries relating to the requirements and definitions for the WGA data please contact wga.team@hmtreasury.gov.uk.

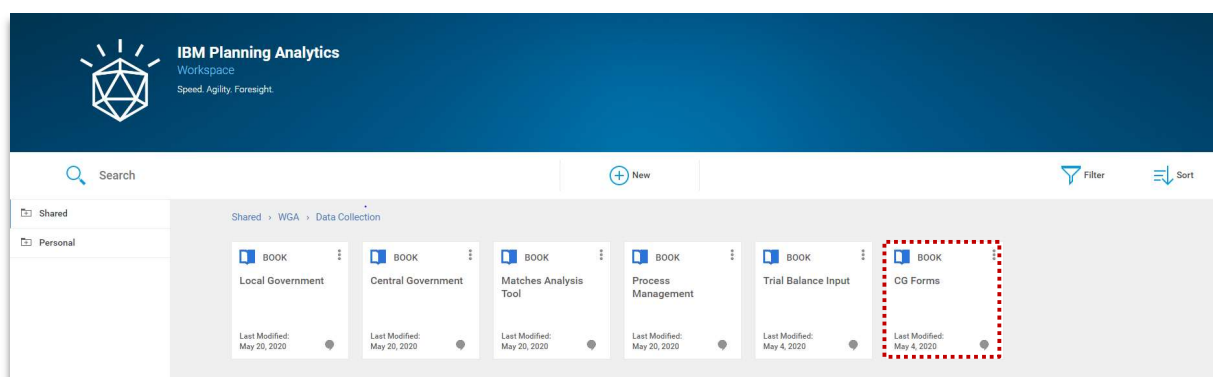
2 Roles and Responsibilities

The key deliverable for departments is the DCT,

Other forms which may need to be completed to support completion of the DCT are:

- **CG-01 – WGA Agreement of Balances and Transactions Form**
- **CG-02 – Notification of Completion of WGA Agreement Process.**

The above forms can be found on OSCAR II, in the CG Forms book. For more information on CG Forms please refer to section 9 Annex B – CG forms.



Further forms that may need to be completed:

- **CG-03 – Confirmation of Minor Body status**
- **CG-04 – Management Review Checklist.**
- **CG-05 – Notification of Audit Completion.**

Links to these forms can be found on the Central Government '**Homepage**' for OSCAR II. These forms are also available on the HM Treasury WGA website:

<https://www.gov.uk/government/collections/whole-of-government-accounts>

For additional guidance on CG forms, please see section 9 in this document.

Since 2011-12, the Clear Line of Sight initiative has required departments to consolidate all ALB's within their departmental group reporting boundary. A single DCT return is therefore required for the Departmental Group although the department's ALB's still need to supply counterparty (CPID) information on transactions and balances outside their Organisational Boundary.

Entities are also responsible for coordinating the DCT returns for linked entities and accounts that are not consolidated within the departmental group. These include Trust Statements, Fund Accounts and Public Corporations.

In accordance with Annex 4.1 of 'Managing Public Money' the Finance Director is responsible for preparing the WGA return for Treasury. He or she is the Consolidation Manager, although in practice this function is normally delegated.

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The Consolidation Officer is the person who signs the Resource Accounts and the final WGA return. This Consolidation Officer will normally be the Accounting Officer or Financial Controller.

If the Accounting Officer is unavailable to sign off WGA returns, in the first instance we recommend that you send an email to the Treasury WGA team at wga.team@hmtreasury.gov.uk outlining the situation. Generally, we would suggest that, in order not to delay the DCT process, a person with delegated authority act on the Accounting Officer's behalf in their absence, and that the Accounting Officer then signs off the WGA return later.

2.1 Requesting access to OSCAR II

2.1.1. Central Government

To submit a request to become an OSCAR user, you must complete a new user form available on [Onefinance](#) and obtain approval from a User authoriser.

Your User Authoriser will confirm if your request has been successful. Shortly after this, you will receive an activation email from noreply@okta.com to set up your OSCAR account. You can find further details on the **OSCAR User Guide** at:

<https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

3 Accessing OSCAR II

3.1 Brief description

This section explains how to obtain access to the OSCAR II system and navigate to the WGA area.

3.2 Activities

The activities to carry out this step are as follows:

- Log in page
- Navigating to WGA.

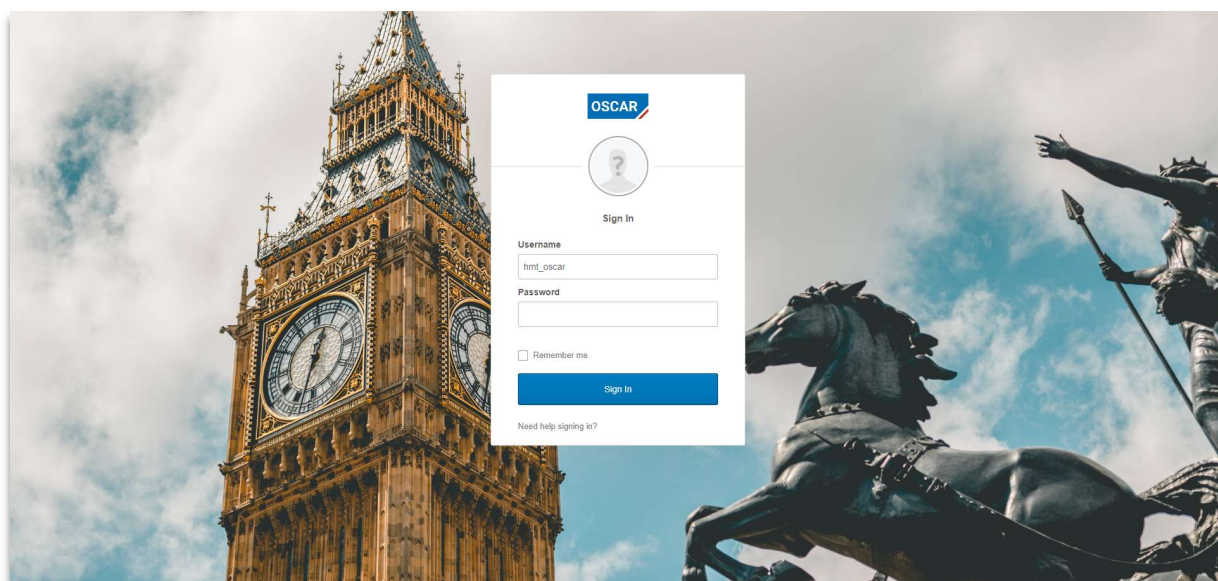
3.2.1 Log in page

After you have successfully created an account (<https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide>), you will be able to access the login page (you can also do so by using the link provided in the 'Welcome to OSCAR' email).

In the login page, you will find 'Email authentication', with your email address partly masked. Email authentication provides an additional layer of information security and will be required every time you log into OSCAR II. The authentication process includes three steps:

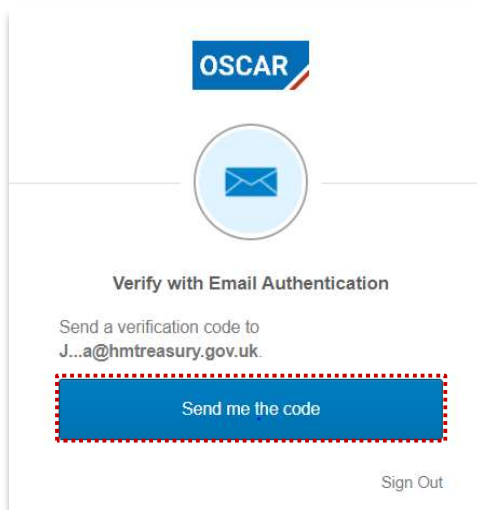
- Generate a single-use authentication code
- Retrieve the code from your inbox; and
- Enter the code in the login page.

To log into OSCAR II, use the link <https://oscar.hmt.gov.uk> and you will arrive at the log in page to enter your username and password:



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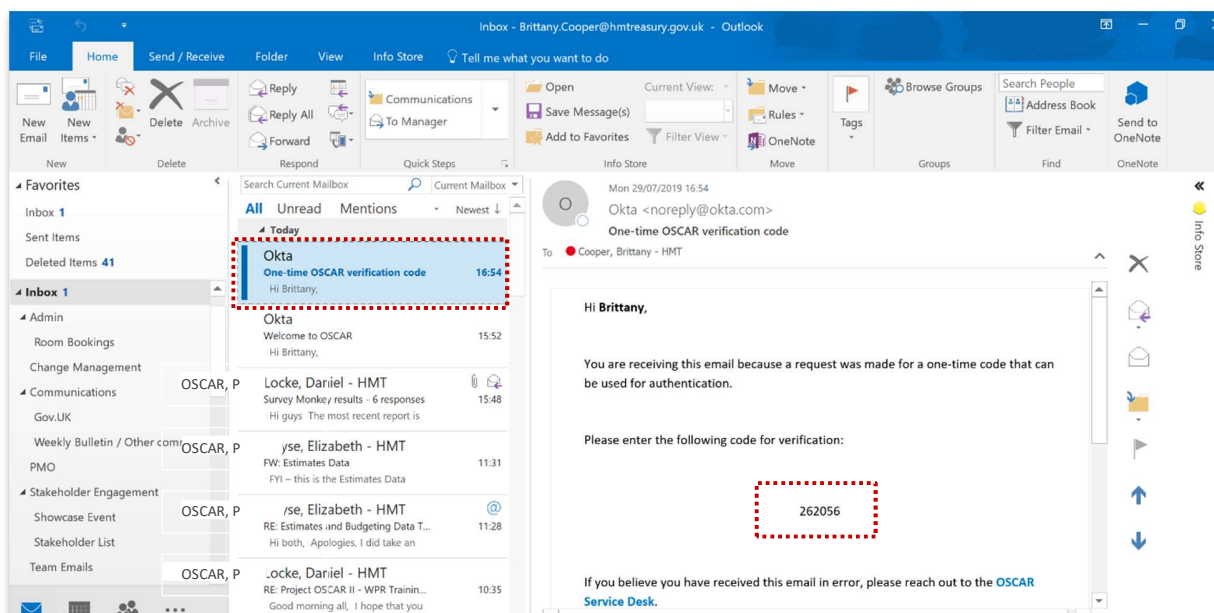
To generate the single-use authentication code click on **'Send me the code'** in the Email Authentication Form.



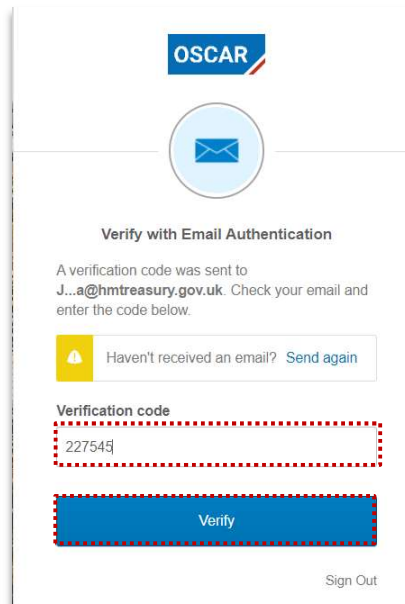
Once done, an email will be sent to your inbox, with subject 'One-time OSCAR verification code'. In the email you will find a code, as shown in the example below.

IMPORTANT:

Your code might arrive in your Junk/Spam inbox, please check these folders for email from OKTA



In the OSCAR II Email Authentication Form, you will find an empty field titled **'Verification code'**. To access the system, you will need to copy the verification code from the email, paste it into the field (or type it in manually) and click on the blue **'Verify'** button.



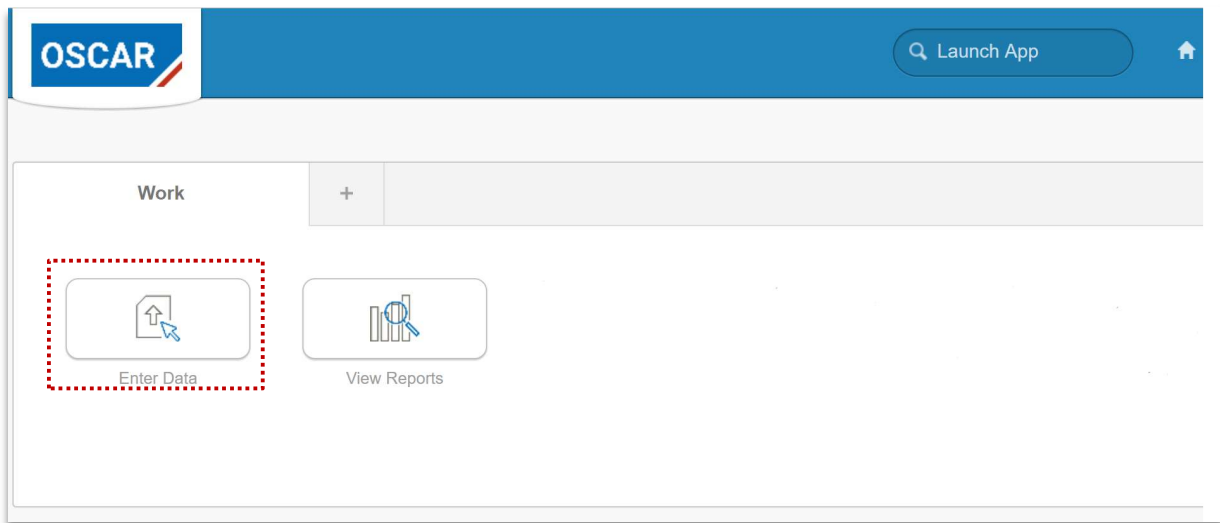
3.2.2 Navigating to WGA

Once you have successfully logged in using your credentials you will be able to navigate to the WGA area by the following steps.

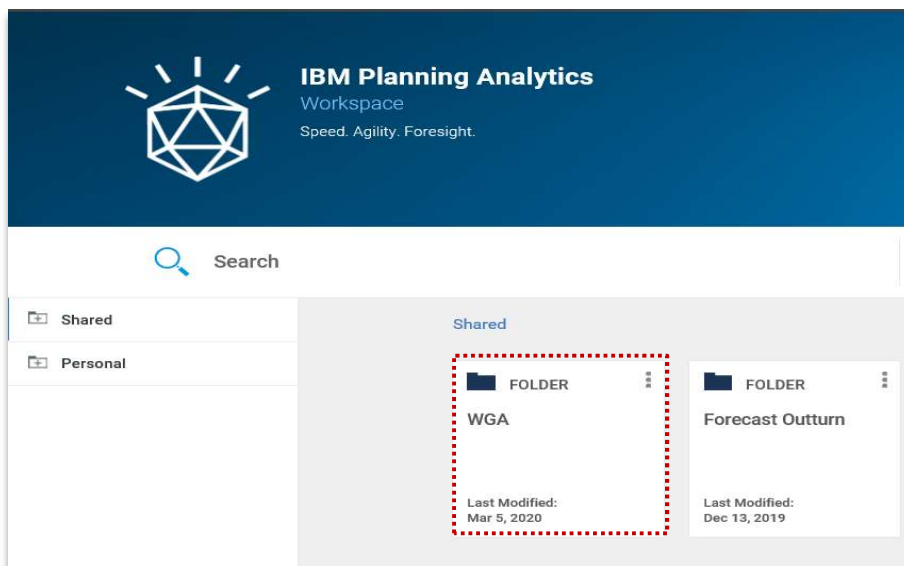
In the OSCAR II landing page, you will find two options:

- Enter data* *This directs users to the data entry pages*
- View Reports* *This directs users to the OSCAR II reporting interface.*

Click the '**Enter Data**' tile to proceed to the area that contains access to all the processes required for data submission (including WGA).

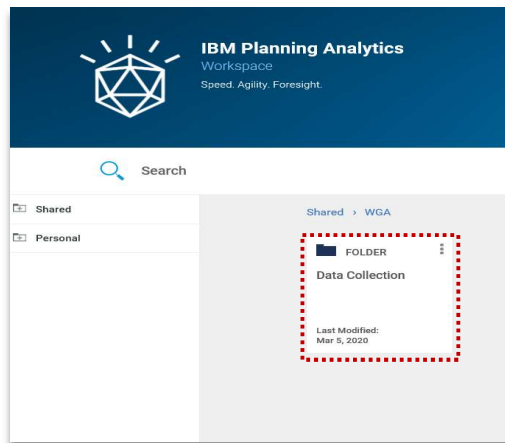


After clicking on the **'Enter Data'** tile, you will reach a screen titled "IBM Planning Analytics". This is where you will find folders which relate to different processes. To proceed to the WGA area, click **'WGA'**.

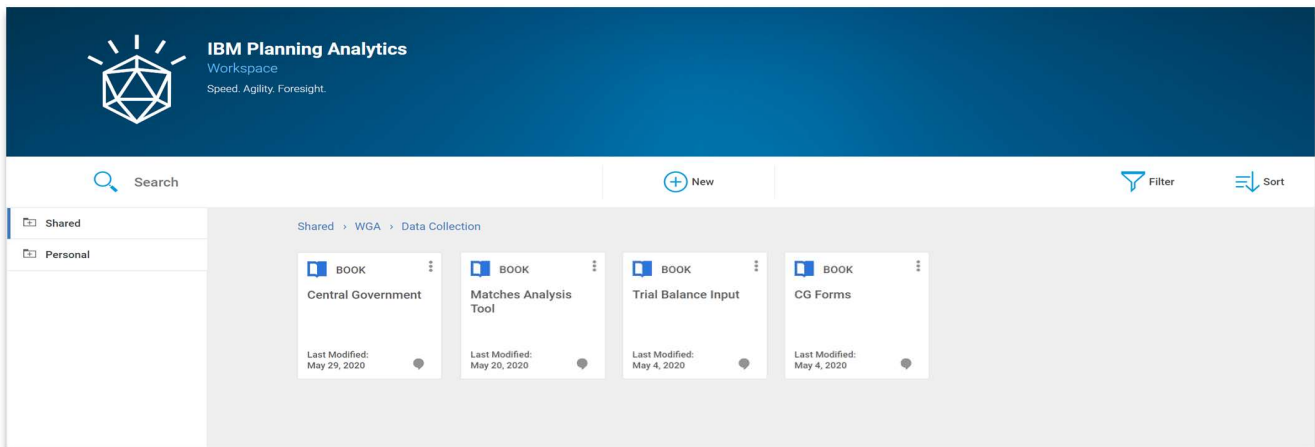


Note that the tiles you see depend on your security profile and may be different from what you see in the example.

Selecting WGA Folder will further take you to the 'Data Collection' Folder page.



After selecting the 'Data Collection' folder, you will reach the following landing page where you will find series of input 'books' to allow submission of data for WGA process:



Note that the tiles you see depend on your security profile and their number may be different from what you see in the example.

3.3 Next Steps

Users will be able to navigate to the necessary input book. More detail on what these books are can be found below:

- Central Government Book – 7 Step: Central Government data entry, step in this guidance
- Matches Analysis Tool – section 6.2.4
- Trial balance Input – section 7.2.3
- CG Forms – section 9 Annex B

4 WGA on OSCAR II

4.1 Brief description

Data collection for the Whole of Government Accounts return has been organised into ‘books’ for data providers to enter. This section will outline the ‘books’ and activities which can be completed in each.

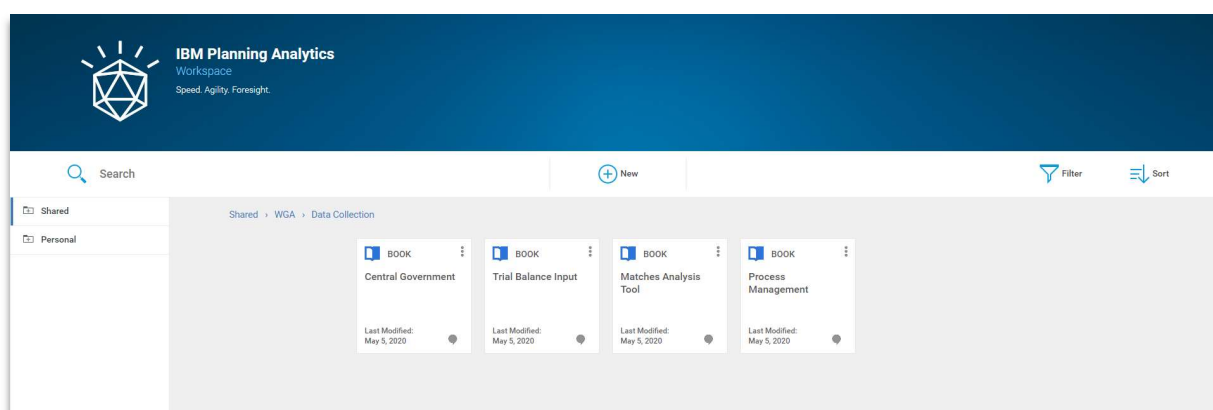
4.2 Activities

The activities to carry out this step are as follows:

- Introduction to WGA books
- Overview of the WGA process.

4.2.1 Introduction to WGA books

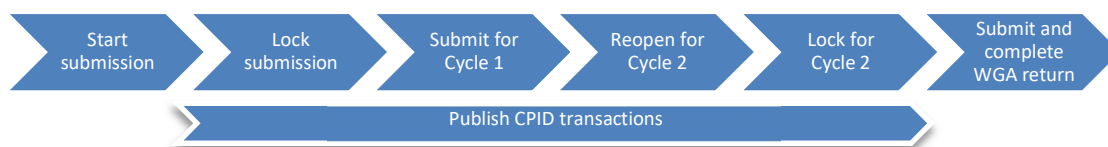
There are several WGA books where you can perform a number of different tasks:



<i>Central Government</i>	<i>Entry and submission of Central Government financial information</i>
<i>Matches Analysis Tool</i>	<i>Dynamic table to view published counter party transactions</i>
<i>Trial balance input</i>	<i>Where an organisation has opted to use the Trial balance method to populate the proformas with financial information</i>
<i>CG Forms</i>	<i>Additional Forms that may need to be completed.</i>

4.2.2 Overview of the WGA process

The flowchart below shows the steps involved in the WGA submission process:



Start	This step is to begin the input process
Publish CPID transactions	Users are able to enter counterparty transactions and publish at any point of the input process before submission
Lock submission for review/audit acceptance	Above audit threshold: This indicates to the WGA team input is ready for audit acceptance
	Below audit threshold: Select once you have completed input and progress to Cycle 1 submission step
Submit and close for Cycle 1	Above audit threshold: Submit to finalise Cycle 1 data and commence the audit process
	Below audit threshold: Review data and submit for Cycle 1
Reopen for Cycle 2 changes	Above audit threshold: Select reopen to enter any audit revisions
	Below audit threshold: Select reopen for any Cycle 2 changes
Lock for Cycle 2	Above audit threshold: Select to lock the submission and generate a final pack for audit completion
	Below audit threshold: Select once you have completed any changes and progress to Cycle 2 submission step
Submit to finalise Cycle 2 and complete WGA Return	Above audit threshold: Once the audit has completed and changes agreed and processed, submit to finalise the WGA return
	Below audit threshold: Review data and submit to finalise the WGA return

4.3 Next Steps

You will be able to select the correct book based on what action you want to perform and understand the collection cycles.

5 Step: Data entry features

5.1 Brief description

This section describes the steps for data providers submitting project data to the OSCAR II system.

The input screen is the focal point to the WGA book as it allows data providers to enter data for the current year, forecast data, and view historical data once this has been migrated to the new system.

5.2 Activities

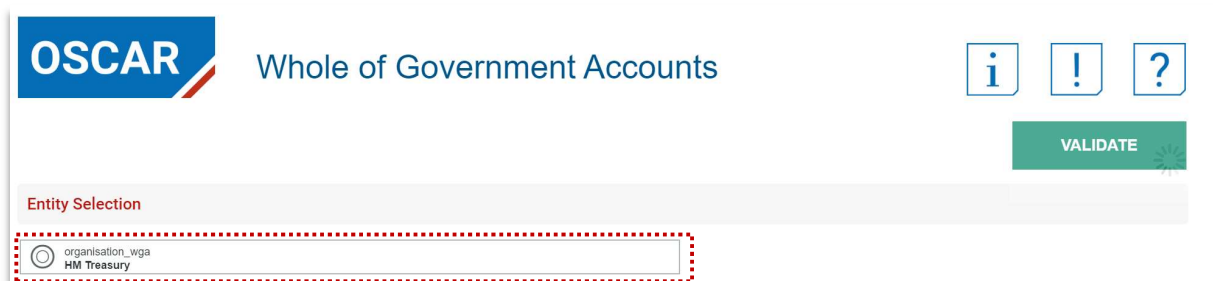
The activities to carry out this step are as follows:

- Select the organisation
- Navigating tabs
- Entering data
- Saving and refreshing data
- Copy / paste input view
- Exporting data.

5.2.1 Selecting the organisation

The screen below is from the 'Homepage' which the main form for inputting project data. You will only be able to see Organisation's for which your access security has been set for (in practice this means most users will see one organisation).

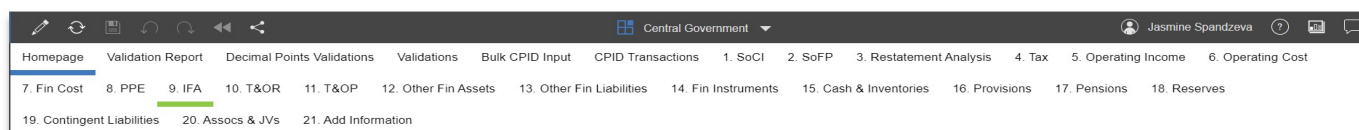
Once you have selected the appropriate organisation, the selection will be applied to all other proforma tabs.



5.2.2 Navigating tabs

The below screenshot shows the areas presented as tabs along the top of each page and are accessible from any area.

At the top of each screen you are presented with tabs which lists activities which can be performed as shown below:



You can navigate from tab to tab by simply clicking on a tab.

The current tab will be highlighted as blue, while hovering over a tab will highlight the tab as green as shown above.

5.2.3 Entering data

When you enter data and move to a different cell, the recent inputs will turn green. This is to differentiate between new data entry and data which has already been committed to the database. When you 'Save' or 'Refresh' the page, entered data will turn to black and be saved into the proforma.

30,917.70	32,604.12	33,447.33	32,041.98
7,000.00	399.00	245.00	237.80
600.00	10,000.00	666.00	795.00

IMPORTANT:

Please note negative numbers are to be entered with a minus sign (-). Using brackets to indicate negatives e.g. (1,000) will return an error.

Please be mindful of this when copying and pasting from your own workbook.

In the proforma templates different colour of cells have different functionality

1. *White cells* - allow data input and will be saved into the database when you click 'Save' or 'Refresh'.
2. *Light grey cells* – these cells represent calculated cells, prior year data, or pull data from other proforma tabs e.g. restatement data. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh', entered data disappear and will not save into the database.
3. *Dark grey cells* – these not required for data entry. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh', entered data disappear and will not save into the database.

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000
Intangible Assets Cost					
Carried forward at 31 March (as shown in last year's accounts)	6,288	0	6,170	14,739	1,772
Adjustment	0	0	0	0	0
Restated balance	6,288	0	6,170	14,739	1,772
Balance brought forward at 1 April	0	0	0	0	0
Additions:					
Donations	0	0	0	0	0
Impairment losses	0	0	0	0	0
Impairment reversal	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Transfers	0	0	0	0	0
As at 31 March 2020	0	0	0	0	0

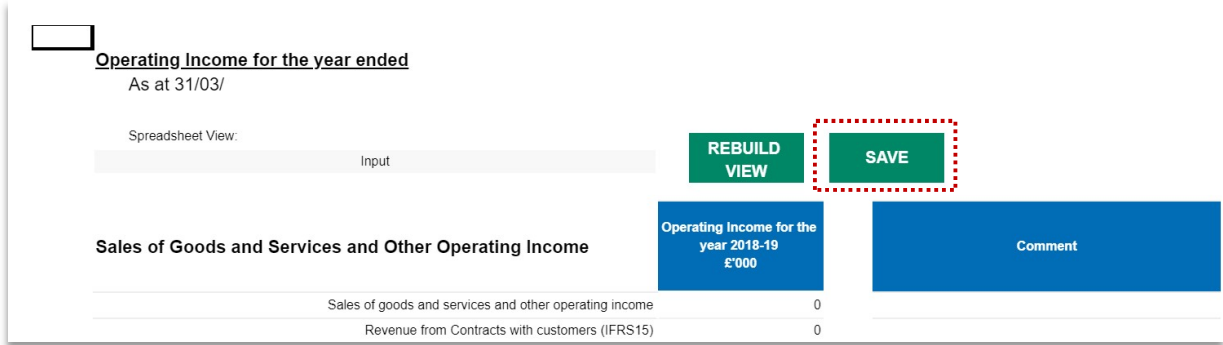
IMPORTANT:

You can enter data into the dark grey cells, and it will impact on any subtotals/totals that are in this sheet. However, the data will not be saved to the database (and therefore will not count as part of your return), it may cause validations to fail and will disappear if you refresh the tab.

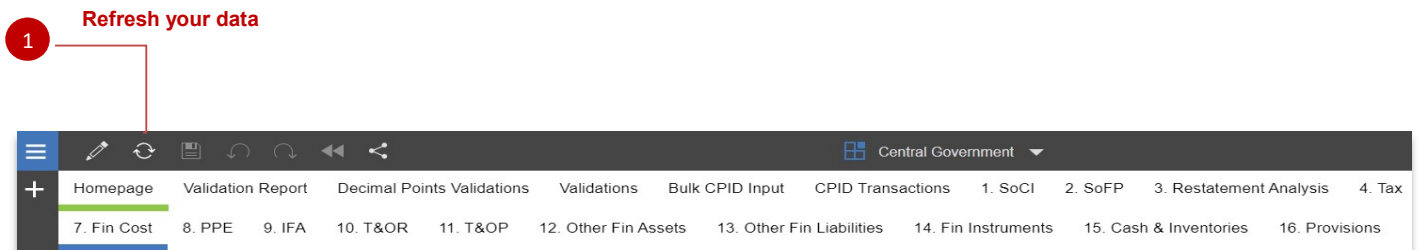
5.2.4 Saving and refreshing data

Once you have entered data, saving or refreshing the page will turn the text black and commit the data to the database.

Clicking the 'Save' button will commit data to the database per the screenshot below



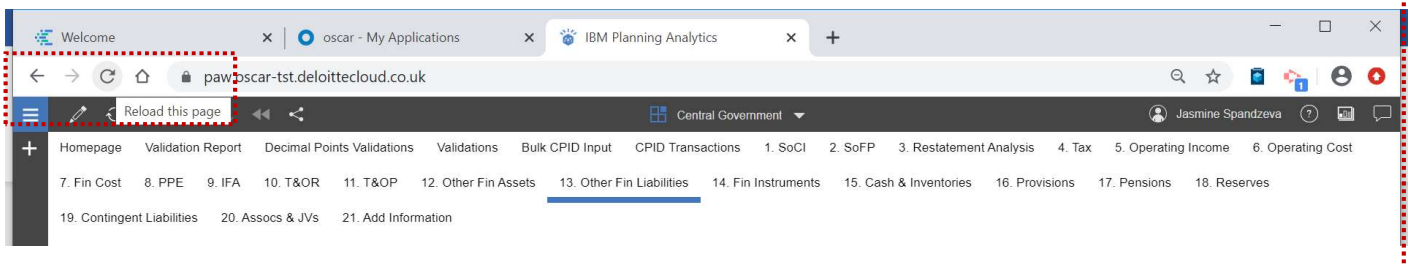
You can also click on the refresh button indicated below which will also commit the data to the database and act as a saving function.



Please note that if you do not 'Save' or 'Refresh' your tab and navigate away, or close the web page, entered data will be lost.

IMPORTANT:

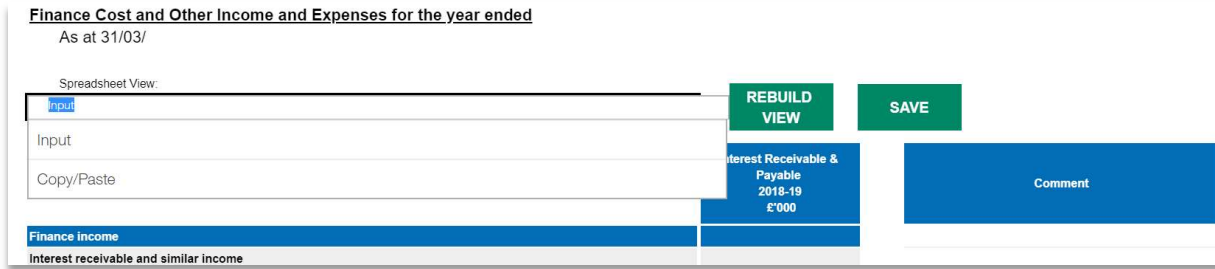
Please do not use the Refresh button on your web browser, please use Refresh/Save buttons on your worksheet.



5.2.5 Copy / paste input view

Some proforma tabs which have multiple tables have the ability to select a copy and paste spreadsheet view. This will allow you to easily copy and paste blocks of data from your own workbooks directly into OSCAR II.

The relevant tabs will have the below drop-down menu, where you can select Copy/Paste and then 'Rebuild view' to change the sheet view.



5.2.6 Exporting data

Users have the ability to export the current proforma tab into an excel document.

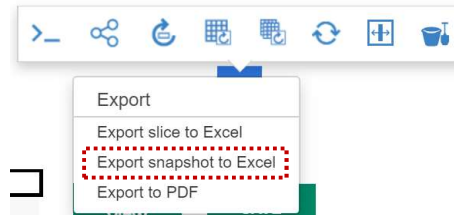
You are able to click anywhere on data entry area of the input form, after which a blue comment box will appear which looks like this

Once you click the blue box, the following bar will appear:

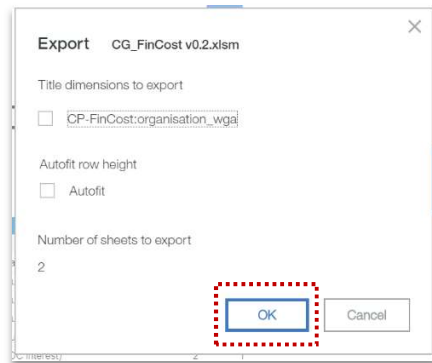
Select the export icon:



Select 'Export snapshot to Excel':



You can then click ok and the form will download to your device:



Please note that no formulas will be downloaded when you export the document.

5.3 Next steps

You will now be aware of the features found within the data input books to navigate, enter data effectively, save, and export data.

6 Step: Counter party transactions

6.1 Brief description

Departments that consolidate their NDPBs under CLOS need to split out CPID data into the contributing bodies. In this context Instigating Entity means the core department or one of the NDPBs that make up the CLOS group.

Once you have clicked ‘Start’ on the Homepage you will be able to input counter party data. There are two options for entering counterparty transactions, either via the CPID transactions method, or bulk CPID input method. If you have few counterparty transactions you may want to use ‘CPID transactions’, else if you have a significant amount of counterparty transactions you may want to use ‘Bulk CPID input’.

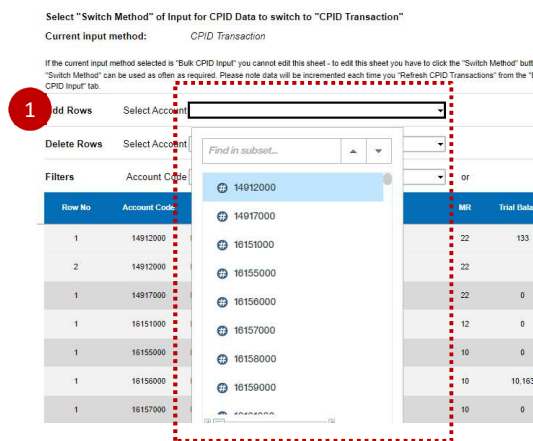
6.2 Activities

- CPID transactions
- Bulk CPID input
- Counterparty validation errors
- Matches analysis
- CG forms.

6.2.1 CPID transactions

If you have chosen to enter your Counterparty Transactions via CPID Transaction method, please follow the steps below:

1. Under ‘Add Rows’, select the account code that you wish to enter CPID transactions



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- Enter the number of rows / transactions for the selected account code and select 'Add rows'

Select "Switch Method" of Input for CPID Data to switch to "CPID Transaction"

Current input method: *CPID Transaction*

If the current input method selected is "Bulk CPID Input" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions" from the "Bulk CPID Input" tab.

Add Rows **ADD ROWS** **2**

SWITCH METHOD

- Under the Instigating Entity Code, enter in the organisation codes from the same CLOS group that have instigated the CPID transaction
- After selecting the instigating entity, select the organisation ID for the Counter party Code
- When you have the list of instigating and counterparty organisations you can enter the values of the transactions between the organisations that make up the TB amount, in the CPID Amount column. Remember to use '-' to signify negative numbers, not '()

Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount	Instigating Entity Description	Counter Party Description	Total CPID Balance
-4,744	CAB010	BIS084	100	Cabinet Office	Dept. for Business, Energy & Industrial Strategy	4,877
			4,777			
0			0			0
0			0			0
0			0			0
10,163			0			0
			0			
			0			

- Mach Relationship Code will be presented in the 'MR' column
- You can add comments in the 'User Comments' column, if needed

MR	Trial Balance	User Comment	Auditor Comment	CPID Input Latest User and Timestamp
22	0			
22	0			
12	0			
10	0			
10	0			
10	0			
11	0			
10	0			

8. Select validate when you have completed your data entry
9. Your validation errors will appear in the 'Publish' and 'Submission' columns



Please make sure that all 'Hard Validation Errors' are resolved and for all 'Soft Validation Errors', comments are provided. You will not be able to Publish counter party transaction if there are Hard Validation Errors.

Publish validation errors prevent you from being able to share CPID transactions (e.g. incorrect CPID code) for other organisations to view, while submission validation errors prevent you from progressing in the workflow steps (e.g. entering a negative where a positive value is expected).

Please note:

The total amount for the CPID transactions that make up the Trial Balance Account Balance will be automatically populated on the top row of the data set for that transaction. This will allow you to compare the total value of your CPID transactions, particularly if there are numerous transactions for that CPID, against the Trial Balance Value.

6.2.2 Bulk CPID input

If you do have multiple CPID transactions to enter at once, you can use 'Bulk CPID Input' method.

1. If there is already data in this worksheet, that you would like to clear, select 'Clear data'

Select "Clear Data" to remove all data in the input grid.



2. Please make sure your current input method is 'Bulk CPID Input' before entering data on this worksheet

Homepage	Validation Report	Decimal Points Validations	Validations	Bulk CPID Input	CPID Transactions	1. SoCI	2. SoFP	
7. Fin Cost	8. PPE	9. IFA	10. T&OR	11. T&OP	12. Other Fin Assets	13. Other Fin Liabilities	14. Fin Instruments	15. C.
19. Contingent Liabilities	20. Assocs & JVs	21. Add Information						

Select "Switch Method" of Input for CPID Data to switch to "Bulk CPID Input" method.

Current input method:



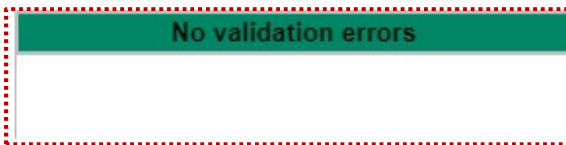
If the current input method selected is "CPID Transaction" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions".

3. Select the number of Counter Party Transactions and select 'Add CPID Rows'

Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.



4. Once you have entered the "Account Code", "Instigating Entity Code", "Counter Party Code", "CPID Amount £000s" and "User Comment (Optional)" if desired, for each of your lines then press "Validate CPID Input" to validate data



Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete
14912000	BIS004	CPS016	350	Dept. for Business, Energy & Industrial Strategy	The Crown Prosecution Service	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	G	Complete

- Any Validation errors will appear in this section'
- Once you have completed and validated your 'CPID INPUT', select 'Refresh CPID Transactions'. Please note data entered and refreshed will also appear in the 'CPID Transactions' worksheet.



6.2.3 Counterparty validation errors

Please be aware of counterparty validation errors listed below which will prevent your ability to 'Publish' counterparty transaction:

- Incomplete data fields

- Account code does not exist
- Instigating Entity does not exist
- Counter Party does not exist
- The column CPID Amount £000 contains a decimal place. Please remove the decimal place
- This SCOA must be 100% Allocated
- If the TB amount is zero, there should be no CPID amount
- Please delete the Instigator or CPID from the row
- Please delete the Instigator/CPID as there is no CPID value
- Invalid CPID Entity in column Counter Party Code
- Invalid Instigator Entity. Your chosen CPID is within your Instigator entity/group
- Your chosen CPID is within your Instigator group
- Incomplete CPID entities provided
- The column CPID Amount contains a decimal place. Please remove the decimal place.

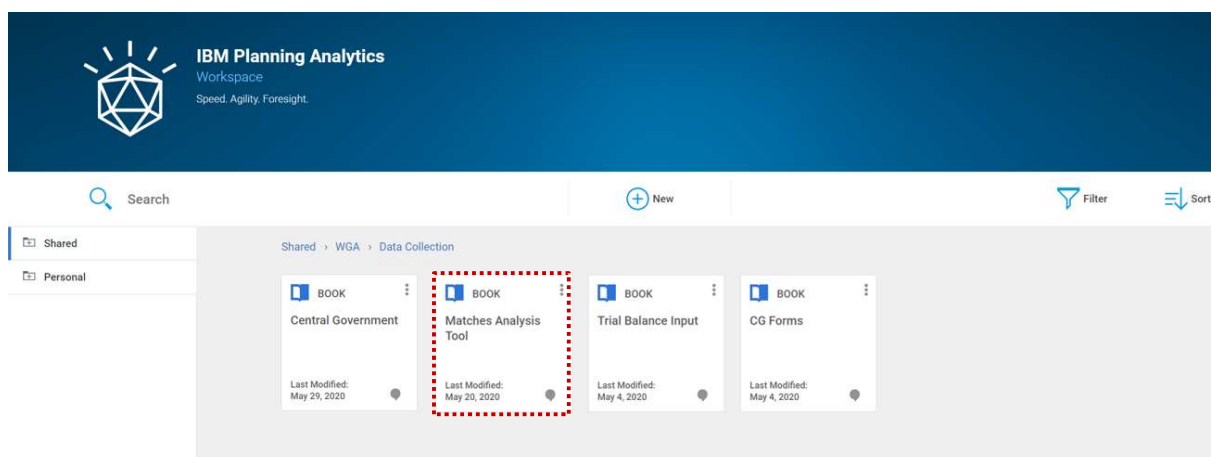
Please ensure these issues are resolved to allow you to 'Publish' your counterparty transactions.

6.2.4 Matches analysis

You are able to run the Matches Analysis tool where you are able to view other organisations published counterparty transactions. This can be run at any time and is dependant on organisations inputting and publishing counterparty transactions via the Homepage.

This is one of the most significant changes to OSCAR II compared to OSCAR 1. The ability to create a matches report and review mismatches before you make your cycle 1 submission should reduce the number of adjustments needed between cycle 1 and cycle 2.

To navigate to the Matches Analysis Tool, return to the WGA landing page and select Matches Analysis Tool as highlighted below:



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This will open the below tab with multiple filters, which will generate a report of counterparty transactions based on selections to identify counterparty mismatches:

1. *MR* – filter for specific match relationships
2. *Account filter* – for specific SCOA codes
3. *Organisaton* – filter for Organisations
4. *Org LG/CG* – filter for Local or Central Government bodies
5. *Org Detailed Type* – filter for a specific organisation types within the organisational hierachy e.g. Departmental Group, or England Central government
6. *CPID* – filter for a specific counterparty
7. *CPID LG/CG* – filter for the counterparty Local or Central Government bodies
8. *CPID Detailed type* – filter for a counterparty organisational type within the organisational hierachy e.g. Departmental Group, or England Central government

Display TOP -you can select the number of transactions to display in the drop down box.

The screenshot shows a filter interface with the following fields and values:

- 1. MR: All
- 2. Account: Total SCOA
- 3. Organisation: HMT087
- 4. Org LG/CG: All
- 5. Org Detailed Type: All
- 6. CPID: Select an existing CPID
- 7. CPID LG/CG: All
- 8. CPID Detailed Type: All
- 9. Display TOP: 10

Below the filters is a table with columns: MR, SCOA, Organisation, CPID, Instigated, Received, Mismatch, Absolute Value, and CPID Status. A 'REFRESH' button is located at the bottom right of the filter area.

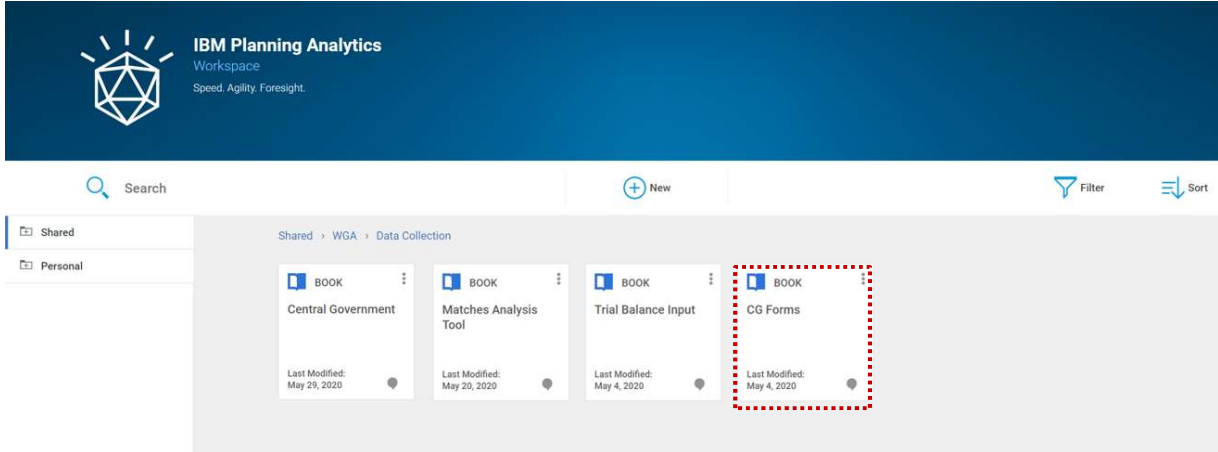
Click the 'Refresh' button to update the view of transactions

The Matches tool is flexible enough to allow you to select up to five sets of filters based on selections for specific matches to view.

6.2.5 CG Forms

In order to help the balance of agreement process, the CG01 and CG02 forms have been automated to pull data populated in the counterparty transaction tabs (Bulk CPID Input of CPID Transactions) of the Central Government book.

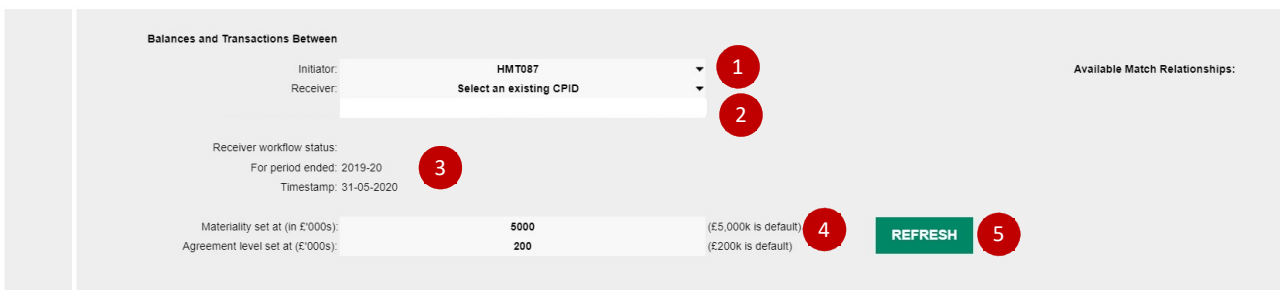
To navigate to the CG forms, return to the WGA landing page and select CG Forms as highlighted below:



This book contains both the CG01 Confirmation and CG02 Annex. The first tab relates to CG01 Confirmation.

6.2.5.1 CG01 Confirmation

1. Select the initiating organisation. This will be based on the organisations you have access to
2. Select the receiving counterparty for which to populate the template
3. A timestamp is included for the purposes of version control
4. You are able to set the materiality and agreement level where necessary, there are default values included
5. Once all the filters have been selected click the Refresh button to populate the forms below.

The image shows a form titled 'Balances and Transactions Between'. It has several fields and a 'REFRESH' button. Red circles with numbers 1 through 5 point to specific elements: 1 points to the 'Initiator' dropdown menu (value: HMT087); 2 points to the 'Receiver' dropdown menu (value: Select an existing CPID); 3 points to the 'Receiver workflow status' section, which includes 'For period ended: 2019-20' and 'Timestamp: 31-05-2020'; 4 points to the 'Materiality set at (in £'000s): 5000' and 'Agreement level set at (£'000s): 200' fields, with default values in parentheses; 5 points to the green 'REFRESH' button.

The form is now ready for export.

Once exported you can enter the sign off details and forward the document to the counter party for agreement. OSCAR II does not include functionality to communicate with other users, so you will need to download the form and email it to the counterparty to agree balances.

6.2.5.2 CG02 Annex

1. Complete balances with local authorities in either part (a) or (b) of the form
2. Select the initiating authority in the dropdown
3. Click 'Refresh' which should populate Name of Local Authority Body, CPID code, Account description, SCOA and Match relationships columns
4. When part (a) has been completed, you are able to export the document to excel.

1

Part (a)

Complete this table where accrual adjustments/cash payments can be identified (preferred method):

Name of Local Authority Body	CPID Code	PY Reversal of Accrual £000	Cash Paid £000	Year End Accrual £000	Total £'000
------------------------------	-----------	--------------------------------	-------------------	--------------------------	----------------

1

Part (b)

OR: Complete this table if accrual adjustments/cash payments cannot be reasonably identified without considerable additional work:

Name of Local Authority Body	CPID Code	PY Reversal of Accrual £000	Cash Paid £000	Year End Accrual £000	Total
------------------------------	-----------	--------------------------------	-------------------	--------------------------	-------

Where necessary copy and paste lines from part (a) to part (b), this is only for values greater than £1m. You can enter the sign off details and forward the document (offline) to the counter party for agreement.

6.3 Next steps

Once you have entered your CPID information you can navigate to the Homepage and 'Publish' your CPID data for other organisation's to view via the Matches Analysis Tool. After publishing your CPID data you will also be able to utilise the prepopulated CG form.

7 Step: Central Government data entry

7.1 Brief description

In this section you will be able to enter and submit your financial data.

7.2 Activities

- Selecting your organisation and starting your submission
- Homepage and Submission cycles
- Trial balance method
- Proformas
- Restatements
- Validations.

7.2.1 Selecting your organisation and starting your submission

By selecting Central Government Book you will be presented with the following 'Homepage' screen which is the start point for the data collection.

You will be able to select your organisation for which to submit data for in the Entity selection drop down box. Once selected here, the organisation will be applied to all other input tabs.

A summary of the workflow steps is also shown here for reference.

Workflow Step	Guidance
START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.
PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)
LOCK SUBMISSION for review/audit acceptance	<ul style="list-style-type: none"> • If your organisation is below the audit threshold, select this step to proceed to cycle 1 submission. You will have a chance to review before submitting cycle 1. • For audited organisations, select this step to lock your submission for audit acceptance.
SUBMIT and close FOR CYCLE 1	<ul style="list-style-type: none"> • If your return is below the audit threshold, select to submit the DCT for cycle 1. • For audited organisations, submit to finalise your cycle 1 WGA return and commence the audit process.

7.2.2 Homepage and submission cycles

Step 1 – start submission

To start inputting data, you will need to select

- If your organisation is a Minor body Yes/No
- If your organisation is above or below your audit threshold
- If you are below the minor bodies' threshold, you will need to complete a CG03 form. OSCAR II provides a link to this form.

You can then select the 'Start' button as indicated below to begin the submission.

Steps for Cycle 1

Step 1 - Start submission

Press 'Start' to commence DCT Input.

Is your organisation a minor body?

Are you above or below the audit threshold?

Please provide an alternative contact, this can be a line manager, colleague or senior member of the finance team. This will allow us to keep in touch if you move on or are not available.

Alternate Email	Current value test1@email.com	Update value
-----------------	----------------------------------	--------------

[WGA 2018-19 form: CG-03 template for minor body exemption from completing WGA returns](#)

An alternative contact can be provided and saved in the form. You will find the OSCAR II General Data Protection Regulation (GDPR) policy at <https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

Step 2 – Publish CPID transactions

Once you have started the submission you are able to enter counterparty transactions in either the Bulk CPID Input or CPID Transaction input forms

When you have completed entering CPID data, click 'Publish' on the Homepage for all other counterparties to view.

This will enable organisations to work with other organisations to resolve counterparty balances at any point before Cycle 2 submission.

Step 2 - Publish CPID transactions

Publish the CPID transaction to matches report.
(Matches will now be visible to counterparties)

PUBLISH

[WGA 2018-19: match relationships](#)
[WGA 2018-19: counter-party identifier \(CPID\) list](#)
[WGA 2018-19 form: CG-01 template for agreeing balances with other WGA bodies](#)

Hard Validations 0	Soft Validations 0
------------------------------	------------------------------

The validations for this step are detailed on the CPID Transactions tab as 'Publish' validation errors.

You will only be able to Publish if there are no Hard validation errors, therefore all these need to be resolved before publishing counterparty data

There are links which allow you to download useful document such as the match relationships, list of counterparty identifiers, and the CG-01 templates

Please Note:

There is a separate book where you will find CG-01 and CG-02 forms which can be prepopulated from already entered counter party data. This explained in Annex B – CG forms of this guidance.

Step 3 – Lock submission for review/audit acceptance

Once you have completed the proformas you can 'Lock submission' which will indicate the submission is ready for the auditors to review.

For organisations below audit threshold you will be able to lock and progress to Cycle 1 submission

Step 3 - Lock submission for review/audit acceptance

If your organisation is below the audit threshold, select this step to proceed to cycle 1 submission. You will have a chance to review before submitting cycle 1.
For audited organisations, select this step to lock your submission for audit acceptance.

LOCK SUBMISSION **BACK TO STEP 2 PUBLISH CPID**

You can also run the Auditor report at this point. Instructions for running the Auditor report can be found at **'7.2.7 Auditor report'**.

Step 4 – Submit and close Cycle 1

To complete Cycle 1, click the 'Submit for Cycle 1' button which also allows the audit process to begin.

For organisations below audit threshold you will be able to submit for Cycle 1 after locking the submission.

IMPORTANT:

Please note you will not be able to submit if there are hard validation errors, and once submitted you will not be able to make changes to your submission. If you do need to make changes, please request the Central WGA team to unlock the submission.

For organisations above the audit threshold you can run the Auditor report at this point. Instructions for running the Auditor report can be found at **'7.2.7 Auditor report'**.

Step 4 - Submit and close Cycle 1

If your return is below the audit threshold, select to submit the DCT for cycle 1.

For audited organisations, submit to finalise your cycle 1 WGA return and commence the audit process.

NOTE: Once submitted, you will not be able to move back to previous workflow step without Central WGA team's unlock request.

SUBMIT FOR CYCLE 1

REFRESH
VALIDATIONS

Hard
Validations

0

Soft
Validations

0

Submission
Deadline

01-01-2019

The validations for this step are a total of those shown on the Validation Report tab and those detailed on the CPID Transactions tab as 'Submission' validation errors.

Step 5 - Reopen for Cycle 2 changes

Following audit review, you can reopen the submission to make and changes agreed with your auditor to your data.

For organisations below audit threshold you will be able to reopen your submission for Cycle 2 after you have submitted Cycle 1.

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

If your return is below the audit threshold, select to reopen DCT for cycle 2 changes.

For audited organisations, unlock to enter auditor agreed revisions.

REOPEN FOR CYCLE 2
CHANGES

Step 6 – Lock for Cycle 2

To complete Cycle 2, click the 'Lock for Cycle 2' button.

There are also links which download the *CG-04 management review checklist* and *CG-05 template for the notification of audit completion*.

For organisations below audit threshold you will be able to submit for Cycle 1 after locking the submission.

Please note you will not be able to submit if there are hard validation errors.

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Step 6 - Lock for Cycle 2

If you are above the audit threshold, please click to lock for cycle 2 and provide the updated auditor report to your auditors. If they confirm they are happy with the final numbers, please proceed to step 7. If not, please make changes as agreed with your auditors before proceeding to step 7.

If your return is below the audit threshold, select to lock for cycle 2. You will have the chance to review before submitting.

Hard
Validations

0

Soft
Validations

0

Submission
Deadline

01-04-2019

The validations for this step are a total of those shown on the Validation Report tab and those detailed on the CPID Transactions tab as 'Submission' validation errors.

LOCK
FOR CYCLE 2

BACK TO STEP 5
REOPEN FOR CYCLE 2

[WGA 2018-19 form: CG-04 management review checklist for central government](#)

[WGA 2018-19 form: CG-05 template for the notification of audit completion](#)

You can also run the Auditor report at this point. Instructions for running the Auditor report can be found at **'7.2.7 Auditor report'**.

Step 7 – Submit to finalise Cycle 2 and complete WGA return

To finalise your submission, enter the contact details for your organisation and also auditor details before clicking the 'Submit to finalise WGA return' to complete the WGA process.

Please note once you have submitted the final return you will not be able to make any changes to data. If you do need to make changes please contact the central WGA team at WGAOSCAR@hmtreasury.gov.uk.

Step 7 - Submit to finalise Cycle 2 and complete WGA return

If your return is below the audit threshold, submit to finalise your WGA return.

For audited organisations, submit to finalise your WGA return once audit is completed and changes are agreed and processed.

NOTE: Once submitted, you will not be able to move back to previous workflow steps, your WGA return will be complete.

SUBMIT TO FINALISE
WGA RETURN

Administration

Please complete the following details before locking for submission:

Entity's Contact Name
Entity's Contact Telephone Number
Entity's Contact E-mail Address

Auditor's Name
Auditor's Contact Name
Auditor's Contact Telephone Number
Auditor's Contact E-mail Address

Link to published financial statements

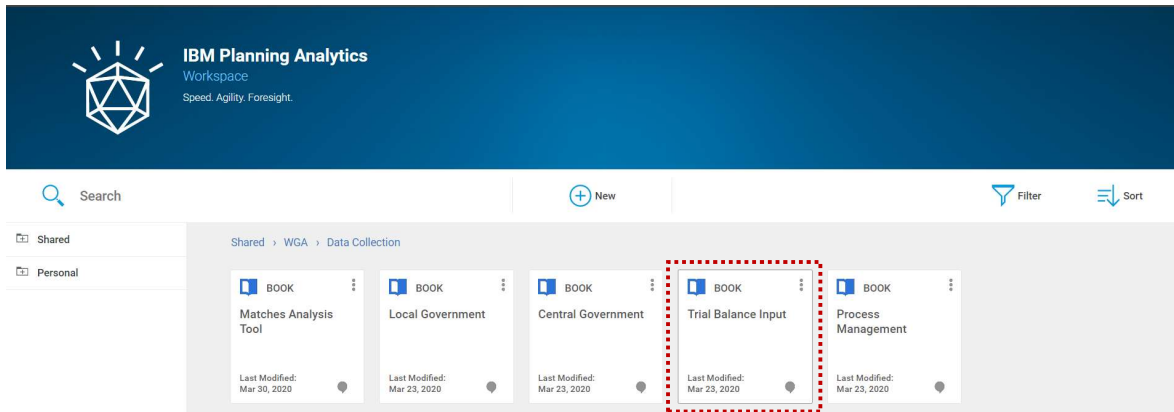
SAVE

7.2.3 Trial balance method

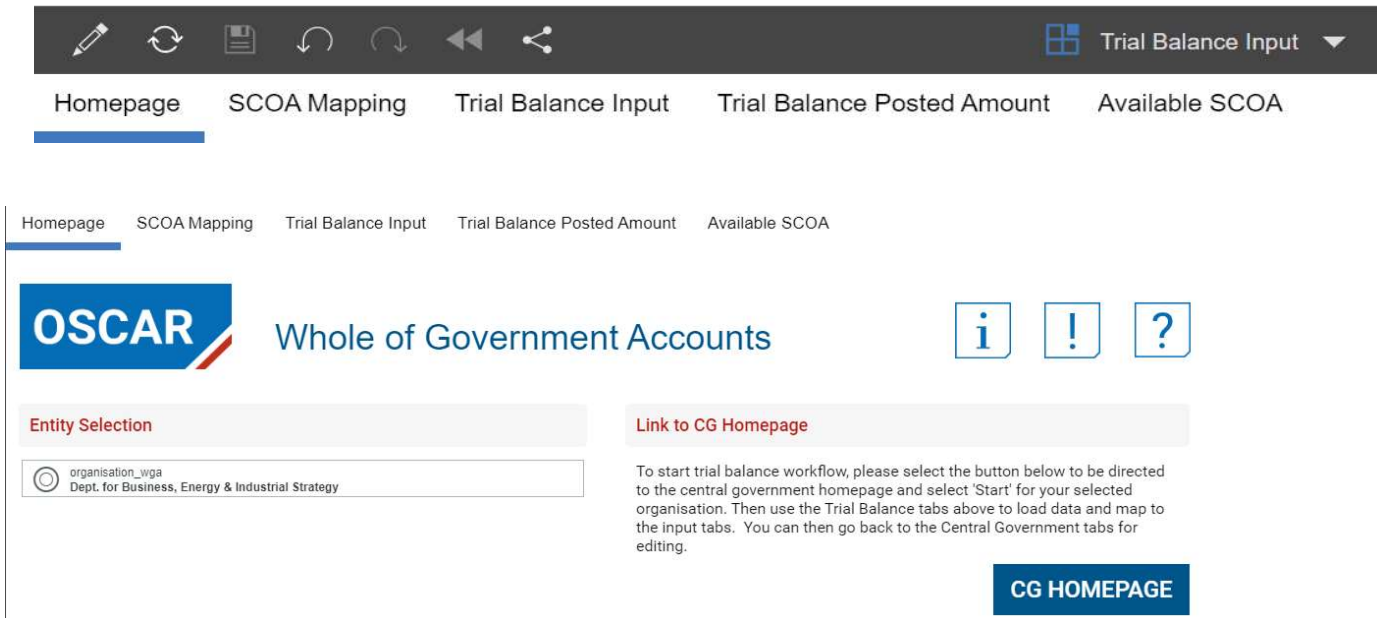
The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.

To enter your Trial Balance, select your Trial Balance Input Book:

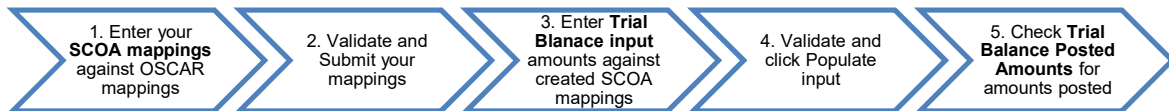
OSCAR II WGA - Central Government Guidance



Under the Trial Balance Input book, you will find the following tabs:



Trial Balance entry steps outlined:



To input your Trial Balance data, you must first map your TB codes to the OSCAR II Standard Chart of Accounts (SCOA) codes.

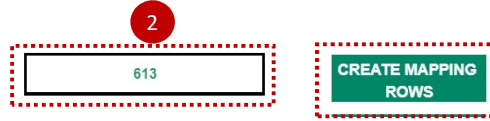
Follow the steps as outlined in the SCOA Mapping Tab:

1. Select "Clear Mapping" button if you would like to clear the current mappings from the input table



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2. Enter the number of accounts that you would like to map against available SCOA and select create mapping rows. The system supports 3,000 rows, to allow for mass population



3. Input your Trial Balance codes in column "Your Code" and the OSCAR II codes to be mapped in column "OSCAR Code". Reference to 'Your Code' is your organisational account code (sometimes referred to as 'Local Chart of Accounts (LCOA)'. The system can accommodate account codes made up of letters, numbers or combination of both. Once you have completed your mapping move to step 4. You can find a list of OSCAR II Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab. Some entities use the OSCAR chart of accounts for their own local account codes. You will still need to map these codes, but it should be as straightforward as having the same data in the 'your code' and 'OSCAR code' columns

A screenshot of a table with the following columns: 'Your Code', 'OSCAR Code', 'OSCAR Description', 'Status', and 'Status Comments/User Action'. The first row contains the values: '1', '12345', '11111000', 'PPE - LAND (OWNED) - COST - O/BAL', 'G', and 'Passed'. A red dashed box highlights the first two columns, and a red circle with the number '3' is positioned to the left of the table.

Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action	
1	12345	11111000	PPE - LAND (OWNED) - COST - O/BAL	G	Passed
2					
3					

4. Map each of your account codes against available SCOA and select 'Validate Mapping'



5. Only account codes mapped to existing OSCAR II SCOA'S can be validated. Validation checks exists on this page to ensure this. Please Validate and Submit mapping

If there are any incorrect or incomplete mappings you will see that the 'Status' box will turn red. You will be notified of the lines that need to be corrected in the Status Comments box. You will also see that the individual mappings have their own status and comments, which will guide you in how to rectify any errors.

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The following steps are for inputting the mapping for your TB

Steps

1

1.1. Enter number of rows required for your TB mapping and select "Create Mapping Rows" button.

Number of rows created: 50

1.2. Select "Clear Mapping" button if you would like to clear the current mappings from the input table.

1.3. Then place your Trial Balance codes in column "Your Code" and the OSCAR codes to be mapped in column "OSCAR Code". Once completed move to step 2.

You can find a list of OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab.

2

Select "Validate Mapping" button to proceed. Check the status and correct any errors identified. Repeat steps 1 and 2 until status on step 2 is Green.

3

Select "Submit Mapping" button to proceed when all validation errors have been corrected and input your Trial Balance on the "Trial Balance Input" tab.

Buttons: CREATE MAPPING ROWS, CLEAR MAPPING, VALIDATE MAPPING, SUBMIT MAPPING

Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
999001	41514000	INC - SPIRITS DUTIES	G	Passed
999002	41518000	INC - AIR PASSENGER DUTIES	G	Passed
999003	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV	G	Passed
999004	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSALS	G	Passed
999005	11829000	PPE - SUME (OWNED) - DEP - TRANSFERS	G	Passed
999006	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFERS	G	Passed
999007	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFERS	G	Passed
999008	14527000	IA - LTAO - AMORTISATION - DISPOSALS	G	Passed
999009	26512000	CL - FINANCIAL GUARANTEES	G	Passed
999010	26522000	CL - DERIVATIVES	G	Passed
999011	26544000	CL - CURRENT DEBT SECURITIES	G	Passed
999013	26592000	CL - OTHER CURRENT FINANCIAL LIAB	G	Passed
4567	789		R	Incorrect OSCAR code used

6. After correcting any errors press the 'Validate Mapping' button and 'Submit Mapping'.

Buttons: SUBMIT MAPPING

7.2.3.1 Trial balance input

After you have mapped and submitted your mapping on your chart of accounts against available SCOA, the next step would be to input or copy and paste your trial balance including trial balance 'Amount' for each SCOA.

This is a change from the Excel Based DCT. In that, it was possible to place validations on each proforma tab meaning that decimal places could not be entered. The OSCAR II platform does not have this functionality. This means that users can enter decimal places, but this validation prevents them from being written to the database.

1. On the Trial Balance Input worksheet, enter the number of rows required for your Trial Balance and select 'Create Trial Balance Rows'

Steps

4

4.1. Enter number of rows required for your Trial Balance and select "Create Trial Balance Rows" button.

Number of rows created: 50

4.2. Select "Clear Trial Balance" button if you would like to clear the current data from the input table.

4.3. Then place your Trial Balance codes in column "Your Code" and the amount in column "Amount £". Ensure all Trial Balance codes used have been entered and mapped in the SCOA Mapping tab first.

Buttons: CREATE TRIAL BALANCE ROWS, CLEAR TRIAL BALANCE

2. Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 3 and 4 until status on step 5 is Green

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3. Select "Populate Input" button to copy these values to the relevant proformas

Steps

4 4.1. Enter number of rows required for your Trial Balance and select "Create Trial Balance Rows" button.
Number of rows created: 613 **CREATE TRIAL BALANCE ROWS**

4.2. Select "Clear Trial Balance" button if you would like to clear the current data from the input table. **CLEAR TRIAL BALANCE**

4.3. Then place your Trial Balance codes in column "Your Code" and the amount in column "Amount £". Ensure all Trial Balance codes used have been entered and mapped in the SCOA Mapping tab first.

5 Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 4 and 5 until status on step 5 is Green. After selecting "Validate Trial Balance", you can view the tab "Trial Balance Posted Amount" to check the amounts will be posted correctly and if a rounding adjustment has been made. **No validation errors** **VALIDATE TRIAL BALANCE** **2**

6 Select "Populate Input" button to proceed then complete additional schedules i.e. CPID, etc. **POPULATE INPUT** **3**

	Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
1	999001	1,000	Passed	Passed	41514000	INC - SPIRITS DUTIES
2	999002	2,000	Passed	Passed	41518000	INC - AIR PASSENGER DUTIES
3	999003	3,000	Passed	Passed	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV
4	999004	4,000	Passed	Passed	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSALS
5	999005	5,000	Passed	Passed	11829000	PPE - SUME (OWNED) - DEP - TRANSFERS
6	999006	6,000	Passed	Passed	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFERS
7	999007	7,000	Passed	Passed	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFERS
8	999008	8,000	Passed	Passed	14527000	IA - LTAO - AMORTISATION - DISPOSALS
9	999009	9,000	Passed	Passed	26512000	CL - FINANCIAL GUARANTEES
10	999010	10,000	Passed	Passed	26522000	CL - DERIVATIVES
11	999011	11,000	Passed	Passed	26544000	CL - CURRENT DEBT SECURITIES
12	999013	12,000	Passed	Passed	26592000	CL - OTHER CURRENT FINANCIAL LIAB

When you have entered your trial balance tab and validated your trial balance select 'Populate Input' and your posted amount should appear in the Trial balance Posted Amount tab and on all relevant proforma worksheets. On the Trial Balance Posted Amount select 'Refresh Posted TB Data'.

4. Ensure that the amounts posted in the Trial Balance Input tab are visible in the Trial balance Posted amount tab, after refreshing Posted TB data

Homepage SCOA Mapping Trial Balance Input **Trial Balance Posted Amount** Available SCOA

4 **REFRESH POSTED TB DATA**

Rounding Adjustment added to 52242000 (3)

OSCAR Code	OSCAR Description	Posted Amount £'000
41514000	INC - SPIRITS DUTIES	1
41518000	INC - AIR PASSENGER DUTIES	2
52242000	EXP - OTHER EXPENSES	(3)

5. After verifying the amounts, go back to the Homepage tab and select 'CG Homepage' to be directed to the Central Government Homepage.



Entity Selection

organisation_wga
Belfast Health and Social Care Trust

Link to CG Homepage

To complete trial balance workflow, please select the button below to be directed to the central government homepage.

5 **CG HOMEPAGE**

Please note:

Please Note the default rows on the 'SCOA Mapping' and 'Trial Balance Input' worksheet is 50. This means if you input more 50 rows on these worksheets, on the subsequent login to OSCAR II Trial Balance, you will be able to see only 50 rows. Your Trial balance mapping and posted amount will remain the same as previously posted and you will be able to see all posted rows by increasing the number of rows in create rows sections.

<input type="text" value="50"/>	CREATE MAPPING ROWS	<input type="text" value="613"/>	CREATE TRIAL BALANCE ROWS
---------------------------------	----------------------------	----------------------------------	----------------------------------

The next step in your DCT is to go through the worksheets tabs proformas and input any additional data that is required by the DCT, but not provided by your TB, for example statistical data such as staff numbers.

7.2.4 Proformas

Before you start entering data in your DCT navigate to the SOFP and SOCI tab and check that your opening balances have populated correctly by checking to last year's closing balances. Opening balances provided will be based on prior year submitted data. If, for example, you did not submit a cycle 2 submission in the prior year then you may have data that does not agree to your published financial statements. If you are unsure how to proceed please contact the WGA team at WGAOSCAR@hmtreasury.gov.uk.

7.2.4.1 SoCI - Statement of Comprehensive Income

The Income and Expenditure account is populated from the other worksheets within the DCT once they are complete. You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is mainly feeding from the rest of the worksheets or is formulae. Last year's balances are already populated.

1. Please leave comments regarding any restatements of prior year balances that you may have
2. Save your data.

Statement of Comprehensive Income for the year ended
As at 31/03/2020

No Copy/Paste view filter is available on this tab

SAVE (2)

Enter any comments that you may have in this section (1)

	Income & Expenditure for the year 31 March 2020 £'000	Restated Income Statement 31 March 2019 £'000	Restatement £'000	Submitted Income Statement 31 March £'000
Taxation income	0	0	0	0
SOGS and other revenue from contracts	0	-131,672	0	-131,672
NHS income	0	0	0	0
Other operating income	0	-85,765	0	-85,765
Operating costs	0	924,342	0	924,342
Net Operating (Surplus) / Deficit	0	706,905	0	706,905
Finance Costs				
Finance income	0	-2	0	-2
Finance expense	0	78	0	78
Borrowing costs on provisions	0	0	0	0
Pension costs	0	0	0	0
Other (Income) / Expenditure				
Share of (profit) / loss of associates and joint ventures	0	-88,973	0	-88,973
Minority interest share of (profit) / loss of subsidiaries	0	0	0	0
Reversal of notional costs	0	-648	0	-648
Corporation tax payable	0	0	0	0
(Surplus) / Deficit from Continuing Operations	0	617,360	0	617,360
(Surplus) / Deficit for the year from discontinued operations	0	0	0	0
(Surplus) / Deficit for the Year	0	617,360	0	617,360

Comment

7.2.4.2 SoFP - Consolidated Statement of Financial Position

The SOFP is populated from the other worksheets within the DCT once they are complete. Last year's opening balances will be automatically pre-populated.

This worksheet collects data on: Non-current assets, Current assets, Current Liabilities, Non-current Liabilities and Taxpayers funds.

You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is mainly populated from the rest of the worksheets or is formulae.

Check that your opening balances show correctly, and prior year balance sheet does balance, then make mandatory adjustment in the 'Restatements analysis' tab, if necessary.

If you have any restatements due to changes arising from machinery of government changes (MOG), accounting policy changes and other changes, complete the Re-Statement analysis tab and provide comments in the section below.

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1. Please leave comments regarding any restatements of prior year balances that you may have
2. Select 'Save' to finalise SoFP worksheet.

Consolidated Statement of Financial Position as at
As at 31/03/2020

No Copy/Paste view filter is available on this tab

SAVE

Comment

	Balance Sheet as at 31 March 2020 £'000	Restated Balance Sheet 31 March 2019 £'000	Restatement £'000	Submitted Balance Sheet 31 March £'000
Non-current assets				
Property, plant and equipment	0	0	0	0
Investment property	0	0	0	0
Investments in associates and joint ventures	0	0	0	0
Intangible assets	0	0	0	0
Non-current trade and other receivables	0	0	0	0
Other non-current financial assets	0	0	0	0
Total non-current assets	0	0	0	0
Current assets				
Inventories	0	0	0	0
Non current assets for sale and assets in disposal groups	0	0	0	0
Current trade and other receivables	0	0	0	0
Cash and cash equivalents	0	0	0	0
Other current financial assets	0	0	0	0
Total current assets	0	0	0	0
Total assets	0	0	0	0
Current liabilities				
Liabilities in disposal groups	0	0	0	0
Current trade and other payables	0	200	100	100
Current provisions for liabilities and charges	0	0	0	0
Other current financial liabilities	0	0	0	0
Total current liabilities	0	200	100	100
Net current assets / (liabilities)	0	200	100	100
Total assets less current liabilities	0	200	100	100

7.2.4.3 Re-Statement Analysis

The aim of this sheet is to provide further details of any prior period restatements, which have been entered onto your primary statements and onto the relevant worksheets of the DCT.

To those familiar with the previous Excel DCT, this is probably the largest change in the process. In the past, users would have to manually enter restatements into this tab, into the individual proformas and again into the primary statements. In OSCAR II, users will only need to enter restatement information here, and it will then populate the relevant proformas, which in turn will populate the relevant primary statements.

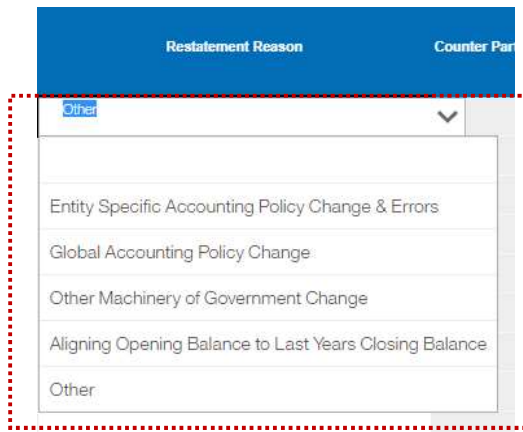
Any entity who has made a prior period adjustment must complete this tab.

1. Select Primary Statement from the drop-down list in the first column
2. Select "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. The list of note level codes here will not be filtered to the relevant primary statement, so please take care to make sure you select the appropriate primary and note level code

Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs"

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3. Select your restatement reason from the drop-down list, please note the examples of when the restatement reasons should be used below:
- *Entity Specific Accounting Policy Change & Errors* - for example, if there is a prior period error that is corrected, or a change in accounting policy that only affects your organisation
 - *Global Accounting Policy Change* - implementation of new IFRS, for example IFRS 16 and 17
 - *Other Machinery of Government Change* - if you are receiving or giving balances to another WGA body
 - *Aligning Opening Balance to Last Year's Closing Balance* - if the balances played back to you do not align to the opening balances in your own financial statements
 - *Other* - anything else



4. Then enter the debits and credits into the schedule with (-) sign where appropriate.
 5. Validate and refresh data and then check if it has been brought through to the SOFP tab or the SOCI tab (depending on whether it is a SOFP or I&E restatement).

Restatement Analysis

Please complete this schedule if you have made Prior Period Adjustments, detailing transactions at SCOA level, which affect your Statements. This sheet will auto populate the proforma sheet restatements.

Select a Primary Statement from the first column.

Click "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs"

Complete the remaining columns: Restatement Reason, Counter Party Code (if applicable), Debit or Credit and Comment.

Select "Validate Re-Statements" to proceed. Check the Validation column and correct any hard validation errors.

Once you have cleared all hard validations, select "Refresh Re-statements" to update the Primary Statement and Note tabs with data from the below grid.

Primary Statement Please select from drop down	Note Please select from drop down	Primary Statement Submitted Balance as at 31 March 2019	Note Submitted Balance as at 31 March 2019	Restatement Reason	Counter Party Code	Debit / Credit		Primary Statement Restated Balance
						Debit €'000	Credit €'000	
CP-SoFP - Other non-current financial assets 1 C0201726	CP-Q-Fin-Assets - Deposits - 816512BA	-	-	Global Accounting Policy Change		(100)	-	(100)
CP-SoFP - Current trade and other payables 2 C0201637	CP-T&OP - Other borrowings - 826122BA	(175,098)	-	Global Accounting Policy Change		1,100	-	(173,998)
Total						3,387	(3,387)	

6. If Debits and Credits do not match, the following Validation error will occur:

Total	Debit	Credit	Validation	Status
115	115		Debits and credits do not match - DO NOT SUBMIT.	R

Correct the validation errors, if any, and 'Validate' and select 'Refresh Re-statement'.

7.2.4.4 Tax-Taxation Income

The worksheet should only be used to record taxation income

Please input your taxation Income as per defined categories in the worksheet, enter any comments if applicable and select 'Save'.

Restated taxation income will be populated automatically once the 'Restatement Analysis' tab is completed.

Taxation income from previous year will be already populated.

Select Save to commit data to the database

Taxation Income for the year ended
As at 31/03/2019

No Copy/Paste view filter is available on this tab

SAVE

Taxation Income	Taxation Income as at 31 March 2015 £'000	Restated Taxation Income as at 31 March 2016 £'000	Adjustment £'000	Submitted Taxation Income as at 31 March 2016 £'000	Comment
Income tax	0	0	0	0	
Corporation tax	0	0	0	0	
Bank levy and surcharge	0	0	0	0	
Petroleum revenue tax	0	0	0	0	
Capital gains tax	0	0	0	0	
Inheritance tax	0	0	0	0	
Stamp duties	0	0	0	0	
Social security contributions received	0	0	0	0	
Value added tax	0	0	0	0	
Hydrocarbon oils duties	0	0	0	0	
Tobacco duties	0	0	0	0	
Spirits duties	0	0	0	0	
Wine, cider & perry duties	0	0	0	0	
Beer duties	0	0	0	0	
Betting & gaming duties	0	0	0	0	
Air passenger duties	0	0	0	0	
Insurance premium tax	0	0	0	0	
Landfill tax	0	0	0	0	
Climate change levy	0	0	0	0	
Customs duties	0	0	0	0	
Aggregates levy	0	0	0	0	
National Health contributions	0	0	0	0	
Student Loans income	0	0	0	0	
Vehicle excise duties	0	0	0	0	
NNDR income	0	0	0	0	
Lottery income	0	0	0	0	
Regulatory fees	0	0	0	0	
Sugar / soft drinks industry levy	0	0	0	0	
Other taxation income	0	0	0	0	
Broadcast license (only to be used by BBC Trust Statement)	0	0	0	0	
Agricultural Duties	0	0	0	0	
Swiss Tax Agreement Income	0	0	0	0	
HMRC Apprenticeship Levy	0	0	0	0	
[To be used by NCF843] Council tax income	0	0	0	0	

Enter your comments in this section

7.2.4.5 Operating Income

The worksheet should be used to record operating incomes such as grants, levies, fees, and rental income.

1. The 'Spreadsheet view' button allows 2 options of inputting data. Select Input option if you want to manually enter data. Select Copy/Paste option and press
2. 'Rebuild View' if you want to copy paste the data
3. There is an additional analysis section at the bottom of the page to input any non-trading or deferred income
4. Select 'Save' to commit data to the database.

Operating Income for the year ended
As at 31/03/2020

Spreadsheet View:
Input

REBUILD VIEW SAVE

Sales of Goods and Services and Other Operating Income	Operating Income for the year 2019-20 £'000	Comment
Sale of goods and services	0	
Revenue from Contracts with customers (IFRS15)		
Other operating income		
Rental income	0	
Rental income specifically from investment properties	0	
Fees and charges	6,666	
Levies	0	
Royalties	0	
Fines and penalties	0	
Premia income	7,777	
Other non trading income - please analyse in table below	8,888	
Other licenses	0	
Education and training	0	
EU grants		
EU grant income - current	0	
EU grant income - capital	0	
Total EU grants	0	

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	Category	Value £'000	Comment
Additional analysis of other non trading income			
	Category 1	0	
	Category 2	0	
	Category 3	0	
	Category 4	0	
	Category 5	0	
	Category 6	0	
	Category 7	0	
	Category 8	0	
	Category 9	0	
	Category 10	0	
	Category 11	0	
	Category 12	0	
	Category 13	0	
	Category 14	0	
	Category 15	0	
	Total	0	
Additional analysis of other related income			
	Category 1	0	
	Category 2	0	
	Category 3	0	
	Category 4	0	
	Category 5	0	
	Category 6	0	
	Category 7	0	
	Category 8	0	
	Category 9	0	
	Category 10	0	
	Category 11	0	
	Category 12	0	
	Category 13	0	
	Category 14	0	
	Category 15	0	
	Total	0	

Please note:

Categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description. Please ensure you write in the areas highlighted above.

7.2.4.6 Operating Cost for the year ended

Enter your Operating Cost in the categories provided.

1. Select your 'Spreadsheet view', Input or Copy and paste
2. Select 'Rebuild View'
3. Notional Cost section must be completed
4. There is an additional analysis section at the bottom of the page, to input any other purchases of goods and services. Please complete this section and specify the category
5. Select 'Save'.

Select your spreadsheet view: Input or Copy and Paste
Select 'Rebuild View'
Select 'Save' to commit data to the database

Operating Costs for the year ended
As at 31/03/2020

Cells shaded in dark grey will not be loaded to the database.

Spreadsheet View:

Input

REBUILD VIEW

SAVE

Operating Costs Summary	Operating Costs for the year 2019-20 £'000	Comment
Staff costs	0	
Grants	0	
Provisions	0	
Pension costs	-9	
Notional costs	0	
Depreciation, impairment and revaluation of assets (PPE & Intangibles)	0	
Bad debts written off and other impairments	10	
Rental costs (operating leases & PFI contracts service charges)	0	
Social security costs	0	
(Profit)/loss on disposal of financial and non financial assets (Note that profit or loss will include recycled amounts from reserves)	0	
Purchase of goods and services	0	
Total operating costs	1	

Staff Cost

Please enter your staff costs, as per the categories provided in this section of the worksheet and add any comments that you may have in the comment box.

Staff Costs

Please show in the 'Permanent Staff' column the costs of permanently employed staff only. Staff on short term contracts, temporary and agency staff, and staff seconded in should be shown in 'Other Staff'.

	"Permanent Staff" costs for the year 2019-20 £'000	"Other Staff" costs for the year 2019-20 £'000	Ministers costs for the year 2019-20 £'000	Special Advisers costs for the year 2019-20 £'000	Total Staff Costs	Comment
Wages & salaries	0	0	0	0	0	
Social security costs	0	0	0	0	0	
Employers' pension contributions & other pension costs	0	0	0	0	0	
Net movement in accrued employee benefits (untaken staff leave accrued)	0	0	0	0	0	
Contract and agency staff OHL	0	0	0	0	0	
Apprenticeship Levy (should be approx 0.5% of staff costs)	0	0	0	0	0	
Total costs	0	0	0	0	0	

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Staff numbers

Please enter your staff numbers in this section as per the categories provided and enter any comments that you may have.

Staff Numbers	Whole number employed 2019-20	Comment
Average full time equivalent staff, excluding consultants but including staff on capital projects		
Ministers	0	
Permanent staff	0	
Special advisors	0	
Non-permanent staff	0	
Total staff numbers	0	

Grants

This section is designated for local authorities grants, please enter your data and any comments that you may have.

TROUBLE SPOT: Please read the WGA Guidance on Grants.	Operating Costs for the year 2019-20 £'000	Comment
Grants		
Local authority grants		
Capital grants to local authorities	0	
Current grants to local authorities	0	
Total local authority grants	0	
Business rates retention - local share	0	
Specific local authority grants		
Revenue Support Grant	0	
PFI Special Grant (current)	0	
General GLA Grant (current)	0	
Police Grant	0	
GLA Transport Grant	0	
Housing Benefit Admin Grant	0	
Dedicated Schools Grant	0	
Pupil Premium	0	
Education Services Grant	0	
Public Health Grant	0	
Rent Allowance: subsidy	0	
Non-HRA Rent Rebates: subsidy	0	
HRA Rent Rebates: subsidy	0	
Housing Revenue Accounts subsidy	0	
New Homes Bonus	0	
Business rates top up (to local authorities)	0	
Business rates safety net (to local authorities)	0	
Pension top up to local authorities	0	
Total specific local authority grants	0	
Transfers to the NI Exchequer and the Consolidated Funds in Scotland and Wales		
Transfers to the NI Exchequer and the Consolidated Funds in Scotland and Wales	0	

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Provisions		
	Provision for deferred corporation taxation	7,777
	Provision for early departure	0
	Provision for nuclear decommissioning	0
	Provision for clinical negligence	0
	Provision for bad debts on loans	0
	Provision for legal claims	0
	Provision for EU disallowances	0
	Provisions - Other	0
	Total provisions	7,777
Pension costs		
	Employers pension current service costs	0
	Employers pension past service costs	0
	Recognition of gain on settlement of pension liability	-9
	Pensions costs - enhancements	0
	Transfers In - expense due to the gross increase in pensions liability	0
	Injury benefits	0
	Benefits payable - agency arrangements	0
	Benefits Payable - Other minor agency and principal pension scheme arrangements	0
	Total pension costs	-9
Notional costs		
	Auditors remuneration and expenses - notional	0
	Other notional costs	0
Do you reverse your notional costs / income in your Income and Expenditure Account? Please answer 'Yes' if you do, or		3
	Total notional costs	0
	Auditors remuneration and expenses - notional - reversal	0
	Other notional costs reversal	0

Select

Yes

No

Select 'Yes' or 'No' from the dropdown

Note that this worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities and on noncurrent assets held for sale.

Enter any other purchases of goods and services in this section.

Additional Analysis	Category	Value
Additional analysis of other purchases of goods and services		
Category 1		0
Category 2		0
Category 3		0
Category 4		0
Category 5		0
Category 6		0
Category 7		0
Category 8		0
Category 9		0
Category 10		0
Category 11		0
Category 12		0
Category 13		0
Category 14		0
Category 15		0
Total		0

Please note:

You may overwrite the column with 'Category 1, Category 2, etc.' in it, but anything entered here will not be saved.

7.2.4.7 Provisions

This tab collects data on provisions. Please input details of discounted cash flows along with the expected timings as per defined categories.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' to commit data to the database.

Cells shaded in dark grey will not be loaded to the database.

	Early Departure £'000	Nuclear Decommissioning £'000	Clinical Negligence £'000	Deferred Corporation Tax £'000	Bad Debt on Loans £'000	Legal Claims £'000	Other £'000
Provisions Total - Analyse the discounted cash flows for each provision in the table below							
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0
Adjustment	10	10	10	10	10	10	10
Restated balance	10	10	10	10	10	10	10
Balance brought forward at 1 April	30	30	30	30	30	30	30
Provisions arising during year	0	0	0	0	0	0	0
Provisions utilised during year	0	0	0	0	0	0	0
Provisions not required written back	0	0	0	0	0	0	0
Unwinding of discount	0	0	0	0	0	0	0
Settlement of liability	0	0	0	0	0	0	0
Amount capitalised	0	0	0	0	0	0	0
Transfers in-year	0	0	0	0	0	0	0

4 Note: Data entered in the dark grey cells will not be saved!

7.2.4.8 Contingent Liabilities - Contingent Assets and Liabilities

Under IAS 37 bodies are required to disclose contingent assets and liabilities.

In addition to the requirements of IAS 37, central government departments and ALB's are also required to report remote contingent liabilities (guarantees, indemnities or letters of comfort).

The tables below collect information on contingent assets and liabilities disclosed under IAS 37 and remote contingent liabilities disclosed under IAS 39. Also show those balances (over a specific threshold) that are reported to Parliament.

Completion of the worksheet is compulsory. Failure to enter data in a cell (if there is no balance to record) will result in data validation errors. Please take note of when data required is for total balances, and when it is only within the WGA boundary.

1. Enter your Remote Contingent Liabilities

1

Remote contingent liabilities		Balance 1 April 2019 £'000	Increase in year £'000	Liabilities crystallised in year £'000	Obligations expired in year £'000	Balance 31 March 2020 £'000	Amount reported to Parliament £'000	Comment
Total liabilities as per your resource accounts (outside and inside WGA entities)								
	Guarantees	143,414	8,484,117	104,714	300	8,732,625	47,138	DRAFT
	Indemnities	413,413	8,484,117	104,714	300	9,002,624	47,138	DRAFT
	Letters of comfort	4,141,341	8,484,117	104,714	300	12,730,552	47,138	DRAFT
	Total	4,698,168	25,452,352	314,141	1,141	30,465,802	141,414	DRAFT

Inside WGA only		Balance 1 April 2019 £'000	Please enter amount of liabilities that relate to bodies inside the WGA boundary i.e. Bodies that are on the CPID list	Comment
	Guarantees	8,732,625	817,484,175	DRAFT
	Indemnities	9,002,624	817,484,175	DRAFT
	Letters of comfort	12,730,552	817,484,175	DRAFT
	Total	30,465,802	2,452,452,525	DRAFT

2. Please select 'Yes' or 'No' from the drop-down list in this section to answer the questions on contingent assets and liabilities

All contingent assets and liabilities	Yes/No	Comment
Please answer the questions below which are included to help the HMT WGA Team identify the bodies whose contingent liabilities notes may need to be summarised for the WGA.		
IAS37 Contingent Assets over £0.5b individually or as a group?		DRAFT
IAS37 Contingent Liabilities over £0.5b individually or as a group?		DRAFT
IAS37 Unquantifiable Contingent Liabilities?		DRAFT
Could the unquantifiable contingent liability crystallise into more than £500million?		DRAFT
Non-IAS37 Contingent Assets >£0.5b individually or as a group?		DRAFT
Non-IAS37 Contingent Liabilities >£0.5b individually or as a group?		DRAFT
Non-IAS37 Unquantifiable Contingent Liabilities?		DRAFT

2

3. Enter total contingent liabilities and assets as per your resource accounts (outside and inside WGA entities)

All quantifiable contingent assets and liabilities		Nuclear decommissioning £'000	Financial stability £'000	Clinical negligence £'000	Supporting international organisations £'000	Other £'000	Total £'000	Comment
Total contingent liabilities and assets as per your resource accounts (outside and inside WGA entities)								
Quantifiable Contingent Liabilities								
	IAS 37	0	0	0	0	0	0	
	Non IAS 37	0	0	0	0	0	0	
Quantifiable Contingent Assets								
	IAS 37	0	0	0	0	0	0	
	Non IAS 37	0	0	0	0	0	0	

3

4. Select 'Save' to commit data to the database.

Cells shaded in dark grey will not be loaded to the database.
No Copy/Paste view filter is available on this tab



7.2.4.9 Other Financial Liabilities

This tab asks for an internal/external split, which must match to your CPID data.

1. Select your spreadsheet view. The 'Input' option, if you would like to manually enter data. Select Copy/Paste option if you would like to download this tab in excel
2. Select 'Rebuild View' if you want to copy paste the data
3. Enter total Financial Liabilities as per your resource accounts (this will include balances that are outside and inside the WGA boundary). Please enter all liabilities as negative figures throughout this tab.

Select your spreadsheet view: 'Input' or 'Copy and Paste' (1)

Select 'Rebuild View' (2)

Select 'Save' to commit data to the database (7)

Enter data on current and non-current financial liabilities (3)

Other financial liabilities
As at 31/03/2020

Spreadsheet View: **REBUILD VIEW** **SAVE**

Cells shaded in dark grey will not be loaded to the database.
Note the additional cash flow requirements at the bottom of this sheet.

	Balance as at 31 March 2020 £'000	Revised Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	0	0	0	
Banknotes in circulation (Bank of England only)	0	0	0	0	
IMF Special Drawing Rights (EEA only)	0	0	0	0	
Treasury Bills (DMA only)	0	0	0	0	
As at 31 March 2020	0	0	0	0	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	0	0	0	

4. Split the balances between external balances (outside the WGA boundary) and internal balances (within the WGA boundary). The balances disclosed as internal must agree with the total counterparty balances recorded on the CPID Transactions sheet. Please re-check this tab after you complete the CPID Transactions sheet to ensure this agrees.

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Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the "CPID list". However, deposits with a commercial bank are with an entity outside the WGA boundary.

4

	TOTAL from step 1: to split between External and Internal 31 March 2020 £'000	Of which External Balances as at 31 March 2020 £'000	Of which Internal Balances as at 31 March 2020 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	1	0	28512000	
Derivatives	0	1	0	26522000	
Debt Securities	0	1	0	26544000	
Other	0	0	0	26592000	
Banknotes in circulation (Bank of England only)	0	1	0	n/a	
IMF Special Drawing Rights (EEA only)	0	1	0	n/a	
Treasury Bills (DMA only)	0	1	0	n/a	
As at 31 March 2020	0	6	0		
Other Non-Current Financial Liabilities					
Financial Guarantees	0	10	0	23512000	
Derivatives	0	10	0	23522000	
Debt Securities	0	5	0	23544000	
Other	0	5	0	23592000	
As at 31 March 2020	0	30	0		

5. Enter details of the valuation basis for your external balances only.

5

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2020 £'000	Of which Amortised Cost 31 March 2020 £'000	Of Which Fair Value Through Profit or Loss (FVPL) 31 March 2020 £'000	Total 31 March 2020 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0		0	0	
Derivatives	0		0	0	
Debt Securities	0		0	0	
Other (include Banknotes, IMF and Treasury Bills)	0		0	0	
As at 31 March 2020	0		0	0	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0		0	0	
Debt Securities	0		0	0	
Other	0		0	0	
As at 31 March 2020	0	0	0	0	

IMPORTANT:

Data entered in the dark grey cells will not be saved.

6. Enter any additional cash flow information in this section.

6

Additional cash flow information	2019-20 £'000	Comment
Proceeds from sale of financial liabilities	0	Sales (in-flow) negative value (-)
Income/repayments for financial liabilities	0	Income (in-flow) negative value (-) + repayments (outflow) positive value (+)
Creation of financial liabilities	0	Cash received (in-flow) negative value (-)
Total net cash flow	0	

7. Select 'Save' to commit data to the database.



7.2.4.10 Other Financial Assets

1. Select your spreadsheet view. The 'Input' option, if you would like to manually enter data. Select Copy/Paste option if you would like to download this tab in excel
2. Select 'Rebuild View' if you want to copy paste the data

Select your spreadsheet view: 'Input' or 'Copy and Paste'

Select 'Rebuild View'

Other financial assets
As at 31/03/2020

Spreadsheet View:

Input

REBUILD VIEW

SAVE

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

3. Enter total Financial Assets as per your resource accounts (this will include balances that are outside and inside the WGA boundary)

	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Current Financial Assets					
Shares and equity type investments					
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	250	1,040	1,040	0	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	
Student Loans	0	0	0	0	
IMF Special Drawing Rights	0	0	0	0	
Derivatives	0	0	0	0	
Repos/Reverse Repos	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	250	1,040	1,040	0	
Other Non-Current Financial Assets					
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	0	0	0	0	
Shares and equity type investments					
Deposits	300	1,010	1,010	0	
Loans	0	0	0	0	
Student Loans	0	0	0	0	
IMF quota subscription	0	0	0	0	
Derivatives	400	760	760	0	
Other	0	0	0	0	
As at 31 March 2020	700	1,770	1,770	0	

4. Split the balances disclosed in previous step between external balances (outside the WGA boundary) and internal balances (within the WGA boundary). The balances disclosed as internal must agree with the total counterparty balances recorded on the CPID Transactions sheet. Please re-check this tab after you complete the CPID Transactions sheet to ensure this agrees.

Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the "CPID list". However, deposits with a commercial bank are with an entity outside the WGA boundary.

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	TOTAL from Step 1: to split between External and Internal		Of which External Balances as at 31 March 2020		Of which Internal Balances as at 31 March 2020		Your internal balance must match your total CPID allocations for the account code shown 31 March 2020	Comment
	31 March 2020	£'000	OUTSIDE WGA BOUNDARY	£'000	INSIDE WGA BOUNDARY	£'000		
Other Current Financial Assets								
Shares and equity type investments			0	0	0	18531000		
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	250		0	0	0	18511000		
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0		0	0	0	18592000		
Student Loans	0		0	0	0	n/a		
IMF Special Drawing Rights	0		0	0	0	n/a		
Derivatives	0		0	0	0	18521000		
Repos/Reverse Repos	0		0	0	0	18571000		
Debt Securities	0		0	0	0	18572000		
Other	0		0	0	0	18911000		
As at 31 March 2020	250		0	0	0			
Other Non-Current Financial Assets								
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	0		0	0	0	n/a		
Shares and equity type investments	0		0	0	0	18532100		
Deposits	300		0	0	0	18512000		
Loans	0		0	0	0	18592100		
Student Loans	0		0	0	0	n/a		
IMF quota subscription	0		0	0	0	n/a		
Derivatives	400		0	0	0	18522000		
Other	0		0	0	0	18912000		
As at 31 March 2020	700		0	0	0			

5. Enter details of the valuation basis for your external balances only

	EXTERNAL from split between agencies 31 March 2020	Amortised Cost 31 March 2020	Fair Value Through Profit or Loss (FVPL)		Fair Value Through OCI (FVOCI)		Total 31 March 2020	Comment
			31 March 2020	£'000	31 March 2020	£'000		
Other Current Financial Assets								
Shares and equity type investments	0	0	0	0	0	0		
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	0	0		
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	0	0		
Student Loans	0	0	0	0	0	0		
IMF Special Drawing Rights	0	0	0	0	0	0		
Derivatives	0	0	0	0	0	0		
Repos/Reverse Repos	0	0	0	0	0	0		
Debt Securities	0	0	0	0	0	0		
Other	0	0	0	0	0	0		
As at 31 March 2020	0	0	0	0	0	0		
Other Non-Current Financial Assets								
Shares and equity type investments	0	0	0	0	0	0		
Deposits	0	0	0	0	0	0		
Loans	0	0	0	0	0	0		
Student Loans	0	0	0	0	0	0		
IMF quota subscription	0	0	0	0	0	0		
Derivatives	0	0	0	0	0	0		
Other	0	0	0	0	0	0		
As at 31 March 2020	0	0	0	0	0	0		

6 Complete any additional cash flow information that you may have

Additional cash flow information	£'000	Comment
Proceeds from sale of financial assets	0	Sales (in-flow) negative value
Income/repayments for financial assets	0	Income (in-flow) negative
Purchase of financial assets	0	Purchases (out-flow) positive
Total net cash flow	0	

7. Select 'Save' to commit data to the database.



7.2.4.11 FinCost – Finance Cost and Other Income and Expenses

Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and FX movements.

This worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' to save your data entries.

Select your spreadsheet view: 'Input' or 'Copy and Paste'

Select 'Rebuild View'

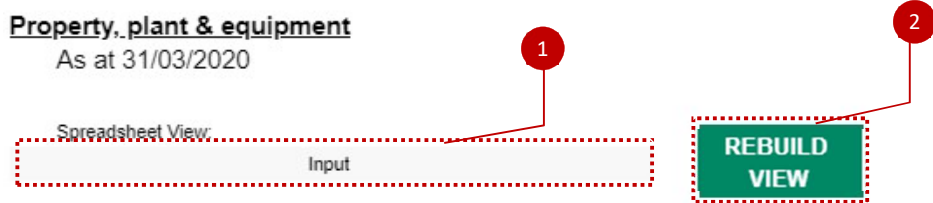
Select 'Save'

Interest Receivable and Payable, and Other Similar Income and Costs		Interest Receivable & Payable 2019-20 £'000	Comment
Finance income			
Interest receivable and similar income			
	Interest receivable - funds	150,000	
	Interest receivable - within central government (ensure CPID balances equal value entered)	0	
	Interest receivable - from public corporations (ensure CPID balances equal value entered)	0	
	Interest receivable - from local authorities (ensure CPID balances equal value entered)	0	
	Interest receivable - student loans	0	
	Interest receivable - from private and voluntary sector	0	
	Dividends receivable - Public Dividend Capital (PDC interest)	0	
	Dividends receivable - joint ventures and associates (from entities within the WGA boundary)	0	
	Dividends receivable - shares & other (from entities within WGA boundary)	0	
	Dividends receivable - joint ventures and associates (from entities outside WGA boundary)	0	
	Dividends receivable - shares & other (from entities outside WGA boundary)	0	
	Total finance income (as on SOCI)	150,000	

7.2.4.12 PPE- Property Plant and Equipment

This tab includes Property, Plant and Equipment Costs. Last year's brought forward balances are included. Any changes to last year balances must be made in the restatement analysis worksheet.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.



Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

The below screen shows the 'Input view':

Property, plant & equipment
As at 31/03/2019

Spreadsheet View: **REBUILD VIEW** **SAVE**

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000
Property, plant & equipment Cost												
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	0	0	0	0	0	0	0	0	0	0	0	0
At 1 April	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0
Additions - dwellings (improvements, acquisitions & new construction)												
Additions - buildings (improvements, acquisitions & new construction)												
Additions - land (improvements & acquisitions)												
Additions - plant, machinery & equipment (new construction)												
Capitalised provisions		0	0		0							
Donations	0	0	0	0	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0

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The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

Property, plant & equipment
As at 31/03/2019

Spreadsheet View: **REBUILD VIEW** **SAVE**

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000
At 1 April	0	0	0	0	0	0	0	0	0	0	0	0
Additions												
Additions - dwellings (improvements, acquisitions & new construction)												
Additions - buildings (improvements, acquisitions & new construction)												
Additions - land (improvements & acquisitions)												
Additions - plant, machinery & equipment (new construction)												
Capitalised provisions												
Donations	0	0	0	0	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversal	0	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0

IMPORTANT:

Data entered in the dark grey cells will not be saved.

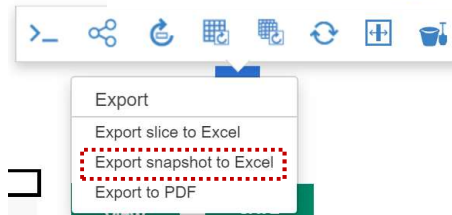
Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the blue box below:

Select the export icon



Select 'Export snapshot to Excel'



Once you have exported the worksheet you will be able to enter your data in excel and copy and paste, back in the worksheet.

OSCAR II WGA - Central Government Guidance

- The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise data validations will fail
- Please note additional cash flow information which may be required at the bottom of the tab
- Select 'Save'.

Enter your details on asset financing and asset ownership in this section.

3

Asset financing									
Owned assets	0	0	0	0	0	0	0	0	0
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0	0	0	0
NBV at 31 March 2020	0	0	0	0	0	0	0	0	0
NBV of impairments: Impairment costs + impairment reversals + imp. depreciation costs + imp. depreciation reversals									
Net impairment costs transferred to SOCNE	0	0	0	0	0	0	0	0	0
Net impairment costs transferred to Revaluation Reserve	0	0	0	0	0	0	0	0	0
Net impairment cost as above (costs and amortisation)	0	0	0	0	0	0	0	0	0

Enter additional cash flow information that you may have.

Select 'Save' when data entry is completed.

4

Additional cash flow information

	£'000
Purchases of plant, property and equipment	0
Sales of plant, property and equipment	0
Total net cash flow	0

5

SAVE

7.2.4.13 IFA - Intangible Fixed Assets

This worksheet collects data on Intangible Assets Costs and Intangible Assets Amortisation Costs.

- The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
- Select 'Rebuild View' if you have changed your spreadsheet view

Intangible assets
As at 31/03/2019

Spreadsheet View:

1

REBUILD VIEW

2

SAVE

Cells shaded in dark grey will not be loaded to the database.

OSCAR II WGA - Central Government Guidance

The below screen shows the 'Input view':

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000	Licences, trademarks & artistic originals £'000	Single Use Military Equipment £'000	Emission Rights £'000	Websites £'000
Intangible Assets Cost									
Carried forward at 31 March (as shown in last year's accounts)	150	0		5,886	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0	0
Restated balance	150	0	0	5,886	0	0	0	0	0
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0					
Impairment losses	0	0	0	0	0	0	0		
Impairment reversal	0	0	0	0	0	0	0		
Disposals	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0		
Transfers	0	0	0	0					
As at 31 March 2019	0	0	0	0	0	0	0	0	0

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000	Licences, trademarks & artistic originals £'000	Single Use Military Equipment £'000	Emission Rights £'000	Websites £'000
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0					
Impairment losses	0	0	0	0	0	0	0		
Impairment reversal	0	0	0	0	0	0	0		
Disposals	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0		
Transfers	0	0	0	0					

IMPORTANT:

Data entered in the dark grey cells will not be saved.

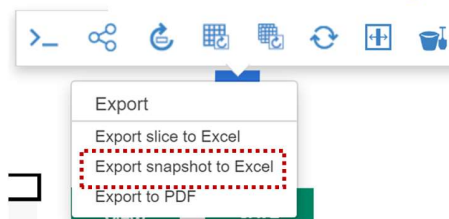
Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the blue box below:

Select the export icon



Select 'Export snapshot to Excel'



Once you have exported the worksheet you will be able to enter your data in excel and copy and paste, back in the worksheet.

3. Additional cash flow information

Enter any additional cash flow information that you may have.

3

<u>Additional cash flow information</u>		£'000
Purchases of intangible assets	0	Purchases positive value (+)
Sales of intangible assets	0	Sales negative value (-)
Total net cash flow	0	

4. Select 'Save' to commit data to the database.



7.2.4.14 T&OR - Non-current & Current trade and other receivables

This worksheet collects data of Non-current & Current trade and other receivables.

Last year's brought forward balances are included. Any changes to these must be made in the re-statement analysis tab. Closing balances are shown gross of impairment allowance, these allowances are summarised.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Enter your data on Non - Current trade and other receivables

Trade and Other Receivables
As at 31/03/2020

3

Spreadsheet View

input

REBUILD VIEW

SAVE

Cells shaded in dark grey will not be loaded to the database.

Non-Current Trade and other receivables	Other £'000	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Amounts falling due after more than one year (Excluding Student Loans)						
Taxation & duties due			0		0	
Trade receivables			0		0	
Prepayments - PFI			0		0	
Prepayments - other			0		0	
Accrued income - other		10,152	0		0	
Welfare Overpayments (DWP only)			0		0	
Contract Receivables (IFRS15)			0		0	
Contract Assets (IFRS15)			0		0	
Other receivables - please analyse in table below		4,002	0		0	
Occupational pensions receivables			0		0	
Government grants receivable			0		0	
Interest receivable			0		0	
Allowance for bad and doubtful debts						
Opening balance (1 April)			0		0	
Bad debts recovered during the year			0		0	
Increase in provision during the year			0		0	
Provision utilised (trade and other receivables written off)			0		0	
Provision written back during the year (no longer required)			0		0	
Total allowance for bad and doubtful debts						
Total non-current trade and other receivables		14,245	0		0	

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4. Enter your data on Current Trade and other receivables

4

Current Trade and other receivables

Amounts falling due after more than one year (Excluding Student Loans)	Other £'000	Balance as at 31 March 2020	Revised Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Taxation & duties due (for HMRC and tax collectors)		1,475	0		0	
Prepayment of taxes		0	0		0	
Accrued taxes		0	0		0	
VAT		22,177	0		0	
Trade receivables		41,450	0		0	
Prepayments - PFI		0	0		0	
[To be used by COF888 only] Prepayments received by COF		0	0		0	
Prepayments - other		44,075	0		0	
Accrued income - other		78,126	0		0	
Court fines (HMCTS only)		0	0		0	
Other receivables - please analyse in table below		178,039	0		0	
Welfare Overpayments (DWP only)		0	0		0	
Accrued income relating to EU funding		0	0		0	
Occupational pensions receivable		0	0		0	
Government grants receivable		5	0		0	
Business rate supplement debtor		0	0		0	
Interest receivable		43	0		0	
Contract Receivables (IFRS15)		0	0		0	
Contract Assets (IFRS15)		0	0		0	
Supply debtor receivable from the Consolidated Fund		0	0		0	
Monetary gold						
Opening balance (1 April)	0	0	0	0	0	
Additions	0	0	0			
Impairments	0	0	0			
Revaluations	0	0	0			
Disposals	0	0	0			
Allowance for bad and doubtful debts						
Opening balance (1 April)	-1,330	0	0	0	0	
Increase in provision during the year	-610	-610	0			
Provision utilised (trade and other receivables written off)	154	154	0			
Provision written back during the year (no longer required)	244	244	0			
Bad debts recovered during the year	477	477	0			
Total allowance for bad and doubtful debts	-1,065					
Total current trade and other receivables	-1,065	361,638	0	0	0	

7. Select 'Save' to commit data to the database.



7.2.4.15 T&OP - Non-current & current trade and other payables

This worksheet collects data on Trade and Other Payables.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Please note the additional information requirement tables at the end of the tab

Trade and Other Payables
As at 31/03/2020

Spreadsheet View: **REBUILD VIEW** **SAVE**

Cells shaded in dark grey will not be loaded to the database.

	Balance as at 31 March 2020 £'000	Revised Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Non-current trade and other payables					
Non-current trade and other payables					
Bank and other borrowings	0	0	0	0	
Trade payables	0	0	0	0	
Other payables - please analyse in table below	0	0	0	0	
Refunds of taxation payable	0	0	0	0	
Accrued expenses	0	0	0	0	
Obligations under finance leases	0	0	0	0	
Imputed finance lease element of on-balance sheet PFI contracts	0	0	0	0	
Government grants payable	0	0	0	0	
Interest payable	0	0	0	0	
Contract Payables (IFRS15)	0	0	0	0	
Interest payable - gilt edged stock	0	0	0	0	
Occupational pension loans payable	0	0	0	0	
Total	0	0	0	0	
Non-current trade and other payables					
Gilt Edged Stock					
Gilt edged stock	0	0	0	0	
Total gilt edged stock	0	0	0	0	
Non-current trade and other payables					
Deferred Income					
Deferred income brought forward	0	0	0	0	
Deferred income additions	0				
Deferred income transferred to "due in under one year"	0				
Total Deferred Income	0	0	0	0	
Current trade and other payables					
Current trades and other payables					
Bank and other borrowings					
Bank overdraft	0	0	0	0	
Other borrowings	0	0	0	0	
National Savings and Investments Products (N.I.F. only)	0				
Taxation and social security payable / refunds					

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Additional Analysis

Additional analysis of other non-current payables		Category	£'000
	Category 1		0
	Category 2		0
	Category 3		0
	Category 4		0
	Category 5		0
	Category 6		0
	Category 7		0
	Category 8		0
	Category 9		0
	Category 10		0
	Category 11		0
	Category 12		0
	Category 13		0
	Category 14		0
	Category 15		0
	Total		0

3 Enter Additional Analysis and specify the category in this section

You may overwrite the column with 'Category 1, Category 2, etc' in it, but anything entered here will not be saved

4. Select save to commit data to the database:



7.2.4.16 Cash & Inventories

This worksheet collects data for Inventories, cash & cash equivalents, and balances with National Lottery.

Last year's brought forward balances included. Any changes to these must be made in the adjustment row. To obtain external to WGA data, the DCT uses CPID information against liquid deposits SCOA(s) to deduct those balances that are internal and hence leaves the external balances.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' commit data to the database.



Inventories	Goods for Resale & Finished Goods £'000	Land for Resale & Finished Land £'000	Buildings for Resale & Finished Buildings £'000	Raw Materials & Consumables £'000	Land Work in Progress £'000	Buildings Work in Progress £'000	Other Work in Progress £'000	Total £'000
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Restated balance	0	0	0	0	0	0	0	0
Balance brought forward at 1 April	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Reclassification	0	0	0	0	0	0	0	0
As at 31 March 2020	0	0	0	0	0	0	0	0

Cash balance & cash equivalents	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 2019 £'000	Comment
Cash balances					
Commercial bank accounts	0	0	0	0	
Government Banking Services	0	0	0	0	
Liquid deposits (definition: short term investments that mature within 3 months)	0	0	0	0	
Total cash balances	0	0	0	0	
Funds held with National Lottery Distribution Fund					
Funds held with National Lottery Distribution Fund	0	0	0	0	
Total funds held with National Lottery Distribution Fund	0	0	0	0	
Note - Liquid deposits (outside WGA boundary ONLY)	0				

7.2.4.17 Pensions

This worksheet collects details of funded and unfunded pension schemes, it should be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the ‘Principal Civil Service Pension Scheme’.

Please note the ‘Additional Analysis if Pension Liability’ table and ‘Additional analysis of other scheme assets’ table at the bottom of the page.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select ‘Rebuild View’ if you have changed your spreadsheet view
3. Select ‘Save’ commit data to the database.

Pensions Liability (Assets and Liabilities are now shown separately)

	Pension Schemes £'000	Comment
Funded pension schemes		
Liabilities		
Carried forward at 31 March (as shown in last year's accounts)	0	
Adjustment	100	
Restated balance	100	
Liabilities brought forward at 1 April	0	
Current service costs	0	
Past service costs	0	
Enhancements	0	
Transfers in/out	0	
Interest on Scheme Liabilities	0	
Contributions by scheme participants	0	
Payment of Pensions - UK based staff	0	
Payment of Pensions - Locally employed staff	0	
Gains/Losses on settlements and curtailments		
Premeasurement (gains) / losses:		

Scheme assets		
Unfunded schemes		
NHS (UK)		0
Teachers (UK)		0
Civil Service		0
Armed Forces		0
Police		0
Royal Mail		0
Fire		0
Other unfunded		700
Total unfunded		700
Funded schemes		
Local government		0
Other funded		0
Total funded		0
Total		700

Please complete this section on scheme assets and liabilities, ‘Other unfunded’ schemes total must match with the additional analysis of other scheme assets in the table below

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	Category	£'000
Additional analysis of other scheme assets		700
	Category 1 A-Unfunded	200
	Category 2 B-Unfunded	100
	Category 3 C-Unfunded	400
	Category 4	0
	Category 5	0
	Category 6	0
	Category 7	0
	Category 8	0
	Category 9	0
	Category 10	0
	Category 11	0
	Category 12	0
	Category 13	0
	Category 14	0
	Category 15	0
	Total	700

7.2.4.18 Reserves

This tab is divided into two tables - General fund table and Revaluation & Reserves Table.

General fund includes the donated asset and government grant reserves combined less any revaluations where they were previously shown separately

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' to submit data to the database.

Reserves

As at 31/03/2020

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

Cells shaded in dark grey will not be loaded to the database.

General fund includes the donated asset and government grant reserves combined less any revaluations where they were previously shown separately

General Fund

Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve

	General Fund £'000	Comment
Carried forward at 31 March (as shown in last year's accounts)	0	
SOCI prior year adjustments (auto feed from SOCI)	0	
General fund - adjustments	20	
Funded pension scheme - adjustments	20	
Unfunded pension scheme - adjustments	20	
Restated balance at 1 April 2020	60	
Balance brought forward at 1 April - General Fund	30	
Balance brought forward at 1 April - funded pension scheme	30	
Balance brought forward at 1 April - unfunded pension scheme	40	
Retained (Surplus)/Deficit for year	0	
Notional charge reversal	0	
Notional charge	0	

7.2.4.19 Financial Instruments

IFRS 9 has a very similar scope to IAS 39. Accordingly, financial instruments that are in the scope of IAS 39 will be in scope of IFRS 9. However, the scope of IFRS 9's impairment requirements is broader than that of its predecessor. The public sector applies retrospective application without restatement of comparatives.

Please note:

The financial instruments table will contain data fed through from the financial assets and financial liabilities tabs, as well as from trade and other payables and trade and other receivables. Therefore, please ensure you have entered data into those tabs before beginning financial instruments.

The tables on this worksheet ask for details which need to be disclosed in order to comply with IFRS requirements. As a minimum, you will need to provide details on categories of financial instruments, fair values and derivatives. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet.

DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements which are in accordance with IFRS and which must be standardised to record information from all WGA bodies. While bodies should provide information that is consistent with their resource accounts, they must ensure that they complete the standardised format and disclosures required for WGA purposes.

Definitions and classifications of financial assets and liabilities can be found in IAS 32, IFRS 9 and IFRS 7. Financial guarantees are a common form of financial instrument and should be disclosed as such, rather than in provisions or elsewhere.

Please refer to Government Financial reporting manual link below:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/853231/2019-20_Government_Financial_Reporting_Manual.pdf

Chapter 6 Applicability of accounting standards, Section 6.2 Interpretations and adaptations for the public sector context, Table 6.2 IFRS 9 Financial instruments.

This document will be updated every year, in December, therefore, please check the updated version from Gov.uk site every year to make sure they have the latest information.

The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA.

Credit risk disclosures

On the 'Financial Instruments' worksheet, in the 'Credit Risk' section, there is a table entitled 'Gross credit exposure by credit rating at year end' that requires financial assets to be categorised by their credit rating from external rating agency designation or equivalent at year end. The column 'Not rated' is for those financial assets that have no rating because, for example, the financial asset relates to a company in liquidation. If a body has not undertaken the exercise of rating its financial assets for its statutory accounts because the credit risk is not material; there is no need to complete this table. If credit risk is material, the body should look at

each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate.

The Financial Assets – expected credit loss table on this worksheet has changed when compared with the previous years. According to the IFRS 9 implementation, on initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered into the appropriate cell for 12 months expected credit losses.

You need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2 and 3 or the simplified impairment rule & paragraph 5.5.15 of IFRS 9 (trade receivable, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15).

Please ensure you complete T&OP, Fin Assets and O-Fin Liab before completing this section

1. Select your answers from the drop-down list in the Questions list
2. Select 'Save' when you have completed the relevant data entry sections.

Financial Instruments
As at 31/03/2020

Cells shaded in dark grey will not be loaded to the database.
No Copy/Paste view filter is available on this tab

SAVE 2

Instructions for completing this tab:
"Categories of financial instruments" will be automatically completed for you with data brought through from other tabs. Therefore please ensure you complete C-T&OP, C-O-Fin-Assets, and C-O-Fin-Liab before completing this section.
All entities who have financial instruments will need to complete the "fair value" tables for financial assets and financial liabilities, and the "valuation hierarchy" tables for financial assets and liabilities.
There are some additional sections on the tab which only some entities need to complete. Please answer the questions below, your answers will indicate which of the additional sections you will need to complete.

Questions
Were your total assets or total financial liabilities at the year end greater than £50m, and:

- 1) did you need to disclose Credit Risk as a material risk in your accounts?
- 2) did you need to disclose Liquidity Risk as a material risk in your accounts?
- 3) did you need to disclose Interest Rate Risk as a material risk in your accounts?
- 4) did you need to disclose Foreign Exchange Rate Risk as a material risk in your accounts?
- 5) did you need to disclose Market Price Risk as a material risk in your accounts?

Select Yes or No on dropdown

1

Yes
No
Select
Select
Select

Categories of financial instruments

This data is your current + non-current external balances with non-WGA counterparties only and is already completed for you based on data populated on other tabs of the DCT.

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	Amortised Cost £'000	Fair Value Through Profit or Loss (FVPL) £'000	Fair Value Through OCI (FVOCI) £'000	TOTAL £'000	Comment
Financial Assets - categories of financial instruments					
Receivables					
Trade and other receivables (net of impairment allowance)	12			12	
Other Financial Assets					
Shares and equity type investments		0	0	0	
Deposits	0	0	0	0	
Loans	0	0	0	0	
Student Loans	0	0	0	0	
IMF Special Drawing Rights		0		0	
IMF quota subscription		0		0	
Derivatives		0	0	0	
Repos / Reverse Repos	0	0	0	0	
Debt Securities		0	0	0	
Other	0	0	0	0	
As at 31 March	12	0	0	12	
Financial Liabilities - categories of financial instruments					
Bank and Other Borrowings					
Bank overdraft and other borrowings	0			0	
Trade and Other Payables					
Trade and other payables	0			0	
Other Financial Liabilities					
Financial Guarantees	6	6		11	
Derivatives		0		0	
Debt Securities	0			0	
Other (includes Banknotes, IMF and Treasury Bills)	6	7		13	
As at 31 March	12	13	0	24	

Fair values

Please disclose fair values of your current + non-current external balances held at amortised cost.

For financial assets fair values, please enter positive numbers.

For financial liabilities fair values, please enter negative numbers.

Please enter fair value even if no different from carrying amount	Carrying Amount £'000	Fair Value £'000	Comment
Financial Assets			
Amortised Cost	12	0	
Fair Value Through Profit or Loss (FVPL)	0	0	
Fair Value Through OCI (FVOCI)	0	0	
As at 31 March	12	0	
Financial Liabilities			
Amortised Cost	12	0	
Fair Value Through Profit or Loss (FVPL)	13	13	
As at 31 March	12	13	

Valuation hierarchy

please split your current + non-current external balances held at FVPL and FVOCI (shown in column C) between Levels 1, 2, and 3. For financial assets, please enter positive numbers. For financial liabilities, please enter negative numbers.

Notes re valuation hierarchy (refer to IFRS 7 para 25 - 30):

Level 1: Fair values based on quoted prices in active markets for identical assets or liabilities

Level 2: Fair values based on inputs other than quoted prices that are observable

Level 3: Fair values that are not based on observable market data (unobservable inputs)

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Financial Assets - Valuation Hierarchy: Enter positive balances		TOTAL External Assets at FVPL & FVOCI	Of which Level 1	Of which Level 2	Of which Level 3	Comment
Financial Liabilities - Valuation Hierarchy: Enter negative balances for external amounts held at FVPL only		£'000	£'000	£'000	£'000	
Financial Assets						
Shares and equity type investments		0	0	0	0	
Deposits		0	0	0	0	
Loans		0	0	0	0	
Student Loans		0	0	0	0	
IMF Special Drawing Rights		0	0	0	0	
IMF quota subscription		0	0	0	0	
Derivatives		0	0	0	0	
Repos/Reverse Repos		0	0	0	0	
Debt Securities		0	0	0	0	
Other		0	0	0	0	
As at 31 March		0	0	0	0	
Financial Liabilities						
Financial guarantees		0	0	0	0	
Derivatives		0	0	0	0	
Debt Securities		0	0	0	0	
Other		0	0	0	0	
As at 31 March		0	0	0	0	

Credit Risk Section

Only complete these tables if you answered 'Yes' to the Credit Risk question at the top of the tab.

Financial Assets by credit rating at year end Please enter gross credit exposure by credit rating at year end Information should be entered for external data only		External Assets - to be split by credit rating	of which AAA or equivalent	of which AA or equivalent	of which A or equivalent	of which rated not strong	of which not rated	TOTAL
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Student Loans	0	0	0	0	0	0	0
	All other assets held at amortised cost	0	0	0	0	0	0	0
	All other assets held at FVPL	0	0	0	0	0	0	0
	All other assets held at FVOCI	0	0	0	0	0	0	0
As at 31 March		0	0	0	0	0	0	0

Guidance Notes for completion of Financial Assets - Expected Credit Loss table

On initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss (potential total impairment) and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered the appropriate cell for 12 month expected credit losses.

When credit risk for a relevant financial asset has increased significantly since initially recognised, IFRS 9 requires the allowance for the item be changed to reflect the present value of lifetime expected credit loss.

When a financial asset has become credit impaired, IFRS 9 requires that the allowance for the items be changed to reflect the present value of lifetime expected credit loss.

Paragraph 5.15 & simplified impairment rule: trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9.

Financial Assets - expected credit loss for assets held at amortised cost Identify expected credit loss impacting financial assets held at amortised cost, split between the categories shown Enter negative balances for amounts external to the WGA boundary only	Gross Financial Assets £'000	Expected Credit Loss				Net Financial Assets £'000
		STAGE 1 Where loss allowance = 12 month expected credit losses £'000	STAGE 2 Where loss allowance = lifetime expected loss, as credit risk > significantly £'000	STAGE 3 Where loss allowance = lifetime expected loss, as asset now credit impaired £'000	Paragraph 5.5.15 & simplified impairment rule £'000	
Trade and Other Receivables	0				0	0
Loans held at amortised cost	0	0	0	0	0	0
Total financial assets	0	0	0	0	0	0

END OF DATA ENTRY

7.2.4.20 Assocs and JVs - Joint Ventures and Associates

This worksheet collect details of Share of post-tax results of Associates and Joint Ventures, accounted for on an equity basis and details of Share of total Assets and Liabilities of associates and joint ventures.

The tables on this tab ask for details which need to be disclosed in order to comply with IAS 28 requirements.

This tab allows you to show the investment in JV's and Associates together with some disclosure requirements thereof. Furthermore, ability to show non-current assets (PPE) that are now classified as being held for sale as per IFRS5. We have included the liabilities for completeness but would expect only assets such as PPE to form the majority of items.

The DCT is governed by the disclosure of IAS 28 and follows the FReM: Joint ventures and associates are accounted for on an equity basis, meaning that only a body's proportion of its holding is shown in the accounts. The initial investment is recorded as an asset and is then adjusted to any subsequent movement on post-acquisition reserves. We would expect the following double entries and SCOA's to be used:

Initial recording of investment:

DR Asset to SCOA 16612000 (NCA – Joint Ventures- Additions) or 16622000 (NCA – Associates – Additions)
CR Bank

Subsequent recording of profit:

DR Asset to SCOA 16616000 (NCA-Joint Ventures Profit/(Loss)) or 16626000 (NCA-AssociatesProfit/(Loss))
CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A)

Subsequent recording of loss:

DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A)
CR Asset to SCOA 16616000 (NCA-Joint VenturesProfit/(Loss)) or 16626000 (NCA-AssociatesProfit/(Loss))

Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset, so the double entry is:

DR Bank

CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCA Associates-Dividends).

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' to commit data to the database.

Investment in Associates and Joint Ventures
As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

Share of post tax results of associates and joint ventures. (Please note: the expectation is that equity method is applied, meaning that only the entities share is recorded)

	2019-20 £'000	Comment
Associates balance		
Balance as at 31 March 31 March 2019	0	
Adjustment	0	
Restated balance as at 1 April	0	
Share of net assets at 1 April	0	
Share of post tax results	0	
Dividends	0	
Acquisitions	0	
Disposals	0	
Transfers	0	
Share of net assets at 31 March 2020	0	
Joint ventures balance		

7.2.4.21 Add Information - Additional Information

The information is required to produce notes to the accounts. The worksheets are for information on: Leases, PFI, capital commitments, accounting policies, audit qualifications etc.

DCT preparers need to complete the private finance initiative (PFI) disclosures in the DCT in line with WGA disclosure requirements which are in accordance with FReM.

In line with paragraph 5.4.25 of the 2018-19 FReM, projects are required to be disclosed as follows:

For each 5-year banding disclose the total payments (i.e. not an annual payment) for contracts expiring within that period.

Essentially the PFI disclosure explicitly asks for capital, interest and service cost element of the contract which must be analysed over the various time brackets on a cash flow basis.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' commit data to the database.

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Additional Information

As at 31/03/2020

The tables below ask for details of: (1) Leases; (2) PFI contracts; (3) Other information; and (4) Non-Current Assets Held for Sale.

1

Spreadsheet View:

REBUILD VIEW
SAVE

3

Leases

Obligations under operating leases - Record the total future lease payments under operating leases
Obligations under finance leases - Record the total future lease payments under finance leases
Present value of future obligations under finance leases (£000s) - Take above present value of obligations and allocate these over the 3 time brackets below (in effect allocating interest payments over the years)

	2019-20 £'000	Comment
Obligations under operating leases		
Land		
Total lease payments due within one year	0	
Total lease payments due between 1 and 5 years	0	
Total lease payments due after 5 years	0	
Total lease payments	0	
Buildings		

(2) PFI Contracts

Charge to Statement of Comprehensive Income - PFI contracts. Record the amount charged in the current year to the Statement of Comprehensive Income in respect of off-balance sheet PFI transactions and the service element of on-balance sheet PFI transactions. (Do not include interest charges, interest or financing costs for on-balance sheet PFI contract here)

Commitments under on-balance sheet PFI contracts - Record the total future payments in respect of on balance sheet PFI transactions to which your body is committed, in £000s, analysed on a cash flow basis.

Commitments under off-balance sheet PFI contracts - Record the total future payments in respect of off balance sheet PFI transactions to which your body is committed, in £000s, analysed on a cash flow basis.

	2018-19 £'000	Comment
Charge to Statement of Comprehensive Income - PFI contracts		
Amount charged in the SoCI this year	0	
Commitments under on-balance sheet PFI contracts		
On balance sheet PFI capital element (Net figure - do not include interest)		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI imputed interest charges		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI service charges		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	

Please note:

You will be able to download a proforma tab to SCOA mapping at GOV.UK

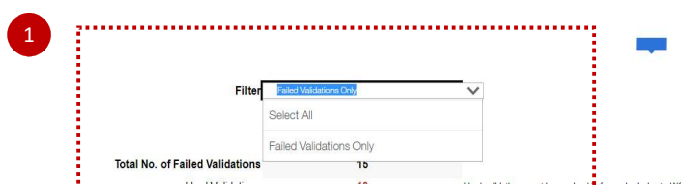
7.2.5 Validations

Validations exist on all tabs and there are specific areas you can investigate to get greater detail on the validation errors.

7.2.5.1 Validation Report

Validations can be viewed on the 'Validations Report' worksheet on OSCAR II.

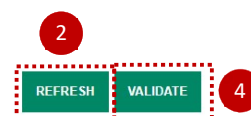
1. Select if you would like to view all validations – 'Select All' or 'Failed Validations Only'



2. Select 'Refresh' to adjust your worksheet view according to the applied filter in Step 1
3. Total number of Validations will appear in this section

Total No. of Failed Validations	15
Hard Validations	13
Soft Validations	2

Hard validations must be resolved before submission to WGA
Un-resolved soft validations must have a full Explanation added to them before submission to WGA



4. Select 'Validate' to reflect on recent changes made
5. In the Validation Report output section, you will find the following details:
 - *Validation Code* – automated code allocated to each validation error, for internal purposes
 - *Validation Category* – internal consistency, materiality, numerical accuracy
 - *Validation Type* – Soft/Hard. Hard validation failures will need to be resolved before submission and on all soft validations, comments must be provided. DCT can still be validated with soft validation failures, as long as you provide comments
 - *Validation Description* - details and guidance on each validation error for example:
NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation
 - *Status* – used to describe the status for example FAIL, please provide cometary/PASS

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If you re-run the proforma validations any explanations in the 'User Explanation' column will remain- please ensure that these are kept up to date before you lock

Validation Category	Validation Type	Validation Description	Status
Internal Consistency	Soft	Staff numbers information must be filled in.	FAIL, Please check or provide commentary
Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you	FAIL, Please check or provide commentary
Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e. -the SOFP must	FAIL
Numerical Accuracy	Hard	Current OFA total balances must equal the sum of the internal and external balances reported	FAIL
Numerical Accuracy	Hard	The external asset type breakdown total must equal the external OFA current balance on the movement table	FAIL
Numerical Accuracy	Hard	Where a financial asset type has a carrying value, a fair value must also be recognised	FAIL
Numerical Accuracy	Hard	In the step 3 table, make sure that your amortised cost + FVPL + FVOCI amount for each line, tallies to the total external balance as shown in the left hand column	FAIL
Internal Consistency	Hard	In the valuation hierarchy table, make sure that the total you have split out between levels 1, 2 and 3, tallies back to the total at FVPL and/or FVOCI available to be categorised as shown	FAIL

- *Value Returned* – the value of the validation error
- *Validation Message* – details on why validation has failed for example 'values do not balance'
- *Used In* – location of the validation error for exaple 'Financial Instruments ' worksheet

Value Returned	Validation Message	Used In
1	Fair value must be completed where carrying value exists	Fin Instruments
2	The sum of the amortised, FVPL & FVOCI split for each line must equal the external totals from Step 2	Other Fin Assets
1	Level 1+2+3 hierarchy split on each line in the valuation hierarchy table must match total categorised at FVPL (and FVOCI for assets) for each line	Fin Instruments
5	There are unanswered questions on sheet "CP-Fin Inst"	Fin Instruments
10	Sub Validation FAIL	Add Information
100	Please ensure that the values balance	SoFP
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES	IFA
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES	Other Fin Assets
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING	Other Fin Liabilities

- *Validation References* – account codes and other internal reference code concerned with specific validation error
- *User Explanations* – any comments entered on the validation errors.

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Validation References	User Explanation
No Reference, No Reference	
OFA_Row004/OFA_Col008, OFA_Row020/OFA_Col008	
87883012, 87883011, 87883010, 87883087, 87883086, 87883085	
81600901, 81600905	
87000008, 87924250	
C0201203	
C1802000	
C1001202	
C1101202	

IMPORTANT:

Where you have soft validation errors, you must enter a comment more than 15 characters to pass the validation.

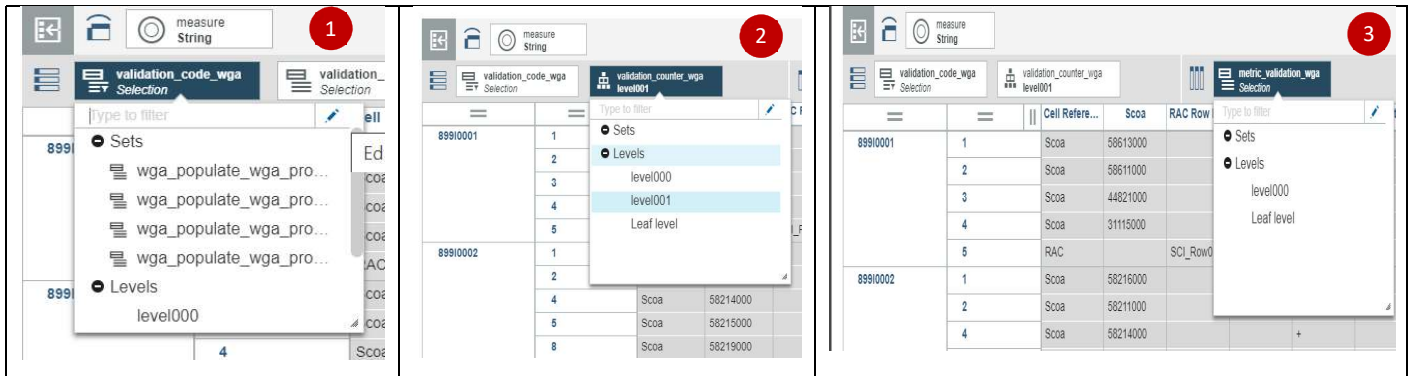
7.2.5.2 Validations

This worksheet is designed to provide more detail on validation errors across the Data Collection Tool. Here you can view on which account code the validation has failed and more details on the validation errors.

		validation_code_wga <small>Selection</small>	validation_counter_wga <small>Selection</small>	metric_validation_wga <small>Selection</small>						
			Cell Refere...	Scoa	RAC Row R...	RAC Col R...	Data Items ...	Test Action	Lower Limi...	
89910001	1		Scoa	58613000			+	=		
	2		Scoa	58611000			+			
	3		Scoa	44821000			+			
	4		Scoa	31115000			+			
	5		RAC			SCI_Row013	SCI_Col001	+		
89910002	1		Scoa	58216000			+	=		
	2		Scoa	58211000			+			
	4		Scoa	58214000			+			
	5		Scoa	58215000			+			
	8		Scoa	58219000			+			
	9		Scoa	58221000			+			
	11		Scoa	58224000			+			
	12		Scoa	58229000			+			
	13		RAC			Prov_Row006	Prov_Col009	+		
	14		RAC			Prov_Row010	Prov_Col009	+		
	15		Scoa	11212900				+		
	16		Scoa	11112900				+		
17		Scoa	11812900				+			

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In the Validation Report you can find the following selection criteria:



PLEASE NOTE:

Please refer to video guidance on Validation Report for more details on this worksheet.

7.2.5.3 Decimal Points Validation

This worksheet is designated for errors on decimal points. If you have entered decimal points across the DCT, these will display as errors on this tab.

Please note, no decimal points entry should be made, all entries should be rounded to the nearest whole number.

Make sure all errors are corrected as per the information provided in this worksheet and select 'Refresh'.

This is a change from the Excel Based DCT. In that, it was possible to place validations on each proforma tab meaning that decimal places could not be entered. The OSCAR II platform does not have this functionality. This means that users can enter decimal places, but this validation prevents them from being written to the database.

Homepage Validation Report **Decimal Points Validations** Validations Bulk CPID Input CPID Transactions 1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating Cost
 7. Fin Cost 8. PPE 9. IFA 10. T&OR 11. T&OP 12. Other Fin Assets 13. Other Fin Liabilities 14. Fin Instruments 15. Cash & Inventories 16. Provisions 17. Pensions 18. Reserves
 19. Contingent Liabilities 20. Assocs & JVs 21. Add Information

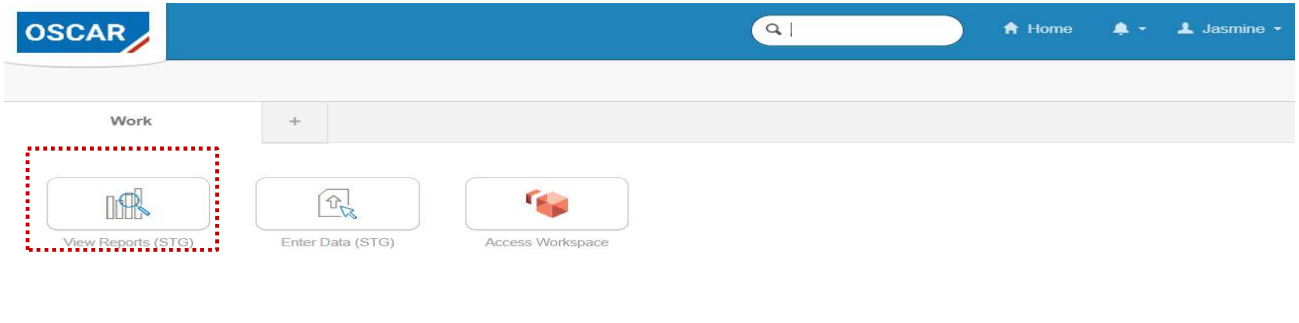
SCOA Code	Used In	Description	Value	
811711BF	CP-PP&E	Payments on account & assets under construction-Cost	59.617.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
818911BF	CP-Q-Fin-Assets	Other	29.985.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88887000	CP-T&OR	Increases/decreases due to cash received/paid	-298.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88888000	CP-T&OR	Transfers from contract liabilities to receivables/payables	-298.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88889000	CP-T&OR	Changes in the measure of progress	-298.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.

7.2.6 Auditor report

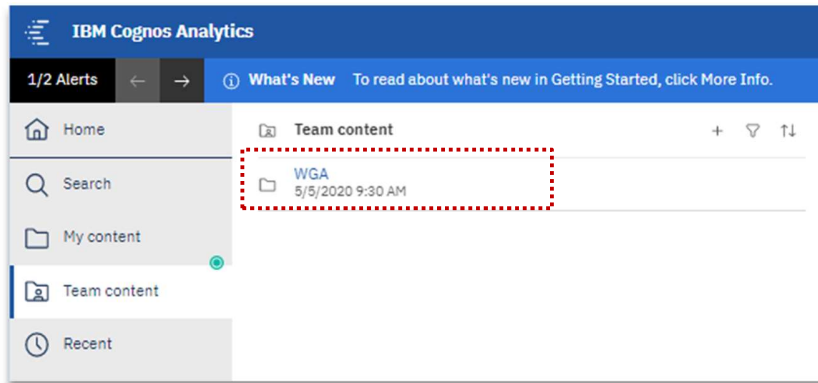
The Audit report is a view of all data submitted on the proforma tabs for the current year WGA return. This can be downloaded and shared with auditors to aide their review of your organisations' return. This only relates to organisations above the audit threshold.

7.2.6.1 Accessing the Auditor report

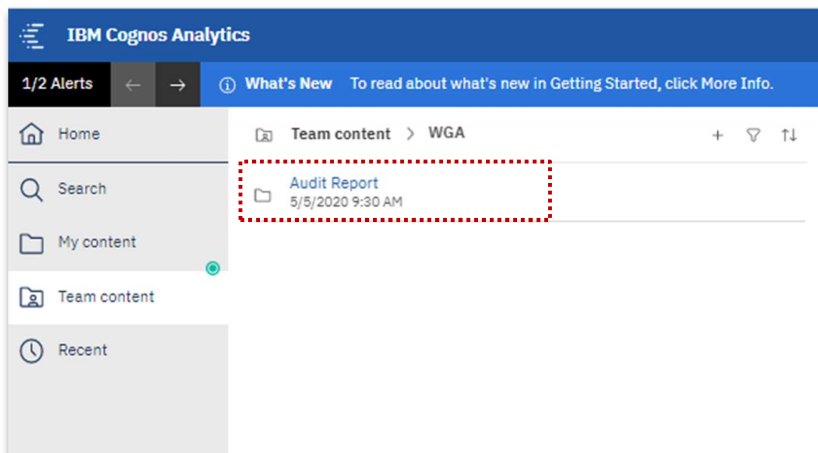
To access and view reports in OSCAR II, select 'View Reports':



Your reports are based in the 'Team Content' under WGA folder.

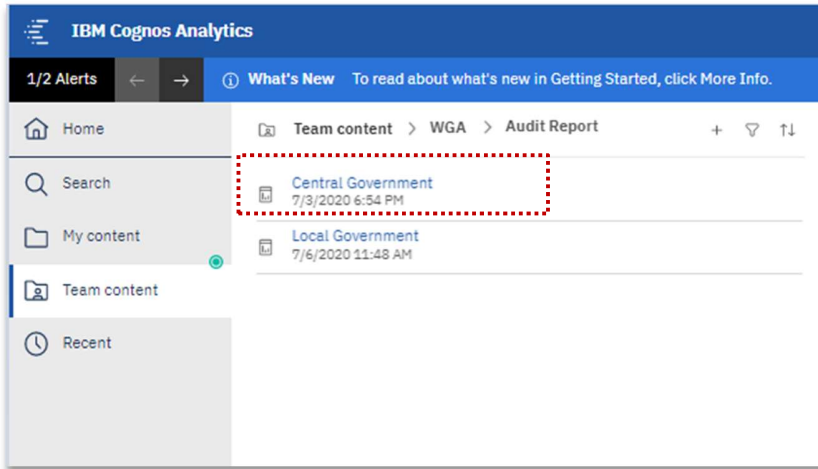


Team content > WGA > Auditor report:



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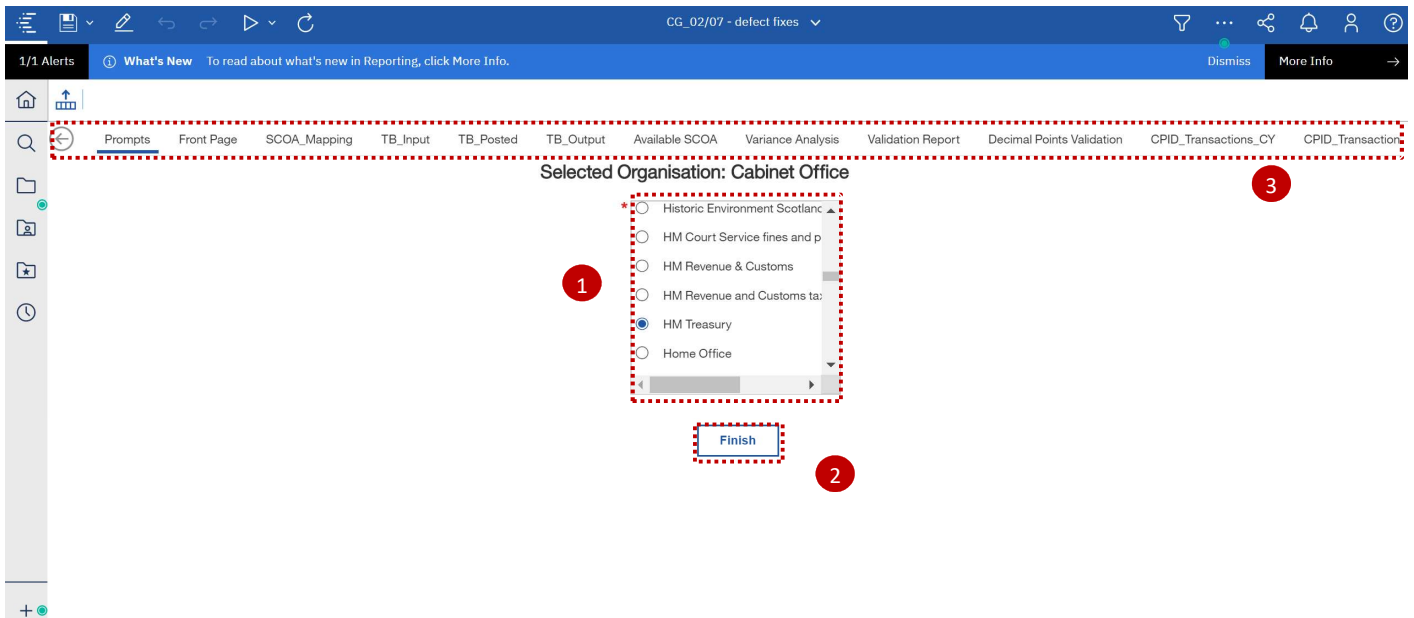
Team content > WGA > Auditor report > Central Government:



7.2.6.2 Running the Auditor report

Once you have selected the Central Government report:

1. Select your organisation from the selection box using the radio buttons
2. Click 'Finish' to run the report
3. This will populate all the tabs based on your submission, use the arrows to scroll through the tabs



7.2.6.3 Proforma tabs in the Auditor report

Proforma tabs from the data input screens are replicated in the Auditor report. There are some added items to be aware of on the Auditor report as described below:

1. On the proforma tabs there are SCOA codes included for reference
2. To scroll through the page you can use the 'Page up' and 'Page down' buttons highlighted
3. Auditor comments can be captured

← Prompts Front Page SCOA_Mapping TB_Posted TB_Input Available SCOA Variance Analysis Validation Report CPID_Transactions_CY

CI&E Account: Net Operating Expenditure and Surplus/Deficit for the Year

As at 31/03/2019

	£'000	Comment	Auditors Comment
L0101305 : Net cost of services	0		
L0101300 Corporate income and expenditure			
L0101003 Provisions expense (any amount not in NCS)	0		
44826100 Trading operation results - Income	-32,440		
L0101004 Trading operation results - Expense	31,111		
L0101005 Other corporate income	0		
L0101006 Other corporate expense	3,406		
L0101007 (Following Group Accounts Only)	0		
63311600 [SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	0		
L0101008 Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax)	-1,100		
59122000 Taxation payable of subsidiaries	0		
63312000 Minority interest share of profits or losses of subsidiaries	0		
L0101400 Corporate income and expenditure	977		
L0101301 Other operating expenditure			

↑ Top ↑ Page up ↓ Page down ↓ Bottom

IMPORTANT:

The Auditor report should be run and shared with your auditors at 'Step 4 – Submit and close Cycle 1' and again at 'Step 6 – Lock for Cycle 2'.

7.2.6.4 Additional tabs in the Auditor report

There are some addition tabs on the Auditor report which are presented in a different format or not included on the data input screen.

Front Page

This page shows key information including validations, contact details, and timestamps for the key workflow stages. A report generation date is included to ensure version control is preserved.

The screenshot shows the 'Front Page' of the Auditor report. The interface includes a top navigation bar with '1/1 Alerts' and 'What's New' notifications. Below this is a breadcrumb trail: Prompts > Front Page > SCOA_Mapping > TB_Input > TB_Posted > TB_Output > Available SCOA > Variance Analysis > Validation Report > Decimal Points Validation. The main content area is divided into several sections:

- Administrative Information:** Name of Entity: Cabinet Office; Report Generated by: Vijay Sima; Report Generated Date: Jul 6, 2020 6:52:56 PM.
- Validation Status:** Hard Validations Remaining: [blank]; Soft Validations Remaining: [blank]; Above / Below Threshold: Above.
- Contact Details:** Entities Contact Name, Telephone Number, and E-mail Address; Auditors Name, Contact Name, Telephone Number, and E-mail Address.
- Workflow Status:** Submission started: 2020-06-09 15:05:07; Publish; Locked for Audit; Reopened For Cycle 2; Locked For Cycle 2.

Variance Analysis

This shows the difference in data from Cycle 1 to Cycle 2.

The screenshot shows the 'Variance Analysis' tab. It includes a breadcrumb trail: Prompts > Front Page > SCOA_Mapping > TB_Posted > TB_Input > Available SCOA > Variance Analysis > Validation Report > CPID_Transactions_CY > CPID_Transactions_PY. Below the breadcrumb, there is a descriptive text: 'Variance Analysis between Cycle 1 and Cycle 2 returns. This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not identify differences between CPID allocations within the same SCOA'. A table follows, comparing Cycle 1 and Cycle 2 values for various SCOA codes.

	Cycle 1	Cycle 2	Variance
11211000	633,436	633,436	
11221000	-32,811	-32,811	
11311000	1,664,774	1,664,774	
11321000	-8,309	-8,309	
11511000	64,984	64,984	
11521000	-31,953	-31,953	
11711000	19,038	19,038	
11911000	297,286	297,286	
11921000	-35,846	-35,846	
12411000	8,266	8,266	
12421000	-166	-166	
12511000	42,041	42,041	
12521000	-259	-259	
12611000	201,094	201,094	
12621000	208	208	
14211000	20,464	20,464	

CPID_Transaction_PY

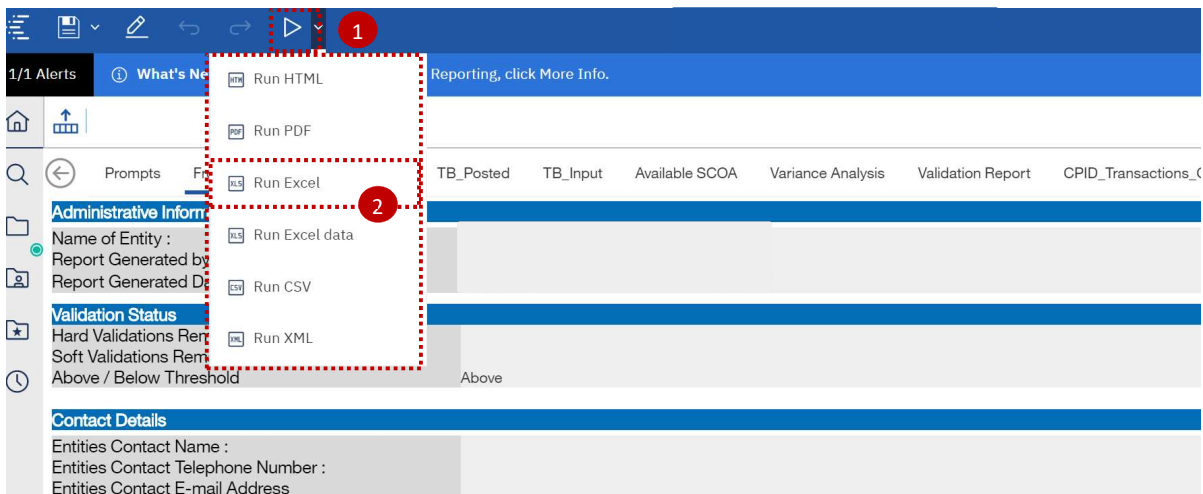
This shows the prior year CPID transactions data

Account Code	Status	Status Comment
1111000	G	This code cannot be used for CPID input.
11112000	G	This code cannot be used for CPID input.
11112900	G	This code cannot be used for CPID input.
11113000	G	This code cannot be used for CPID input.
11114000	G	This code cannot be used for CPID input.
11115000	G	This code cannot be used for CPID input.
11116000	G	This code cannot be used for CPID input.
11117000	G	This code cannot be used for CPID input.
11118000	G	This code cannot be used for CPID input.
11119000	G	This code cannot be used for CPID input.
11211000	G	This code cannot be used for CPID input.
11212000	G	This code cannot be used for CPID input.
11212900	G	This code cannot be used for CPID input.
11213000	G	This code cannot be used for CPID input.
11214000	G	This code cannot be used for CPID input.
11215000	G	This code cannot be used for CPID input.
11216000	G	This code cannot be used for CPID input.

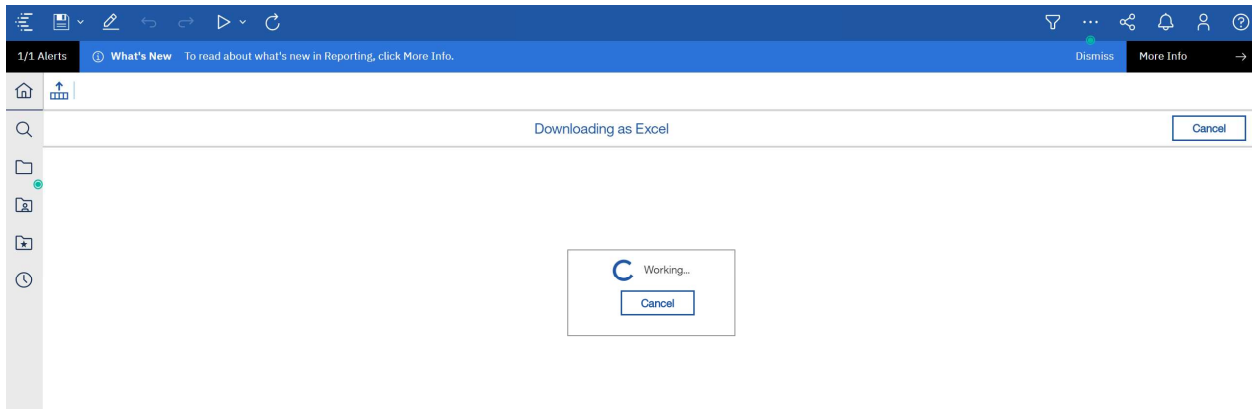
7.2.6.5 Exporting the Auditor report

You can export the Auditor report in multiple formats to share with your auditors for review:

1. Select your preferred option from the drop-down list to run or export the report indicated by the 'play' button
2. It is advised to export the report in excel, please select 'Run Excel'.



- The following screen will be presented to indicate the report is being downloaded and can be saved to your device.



7.3 Next steps

After completing the proformas and passed all validations, you would have successfully submitted the WGA return.

8 Annex A – Proforma tabs

Worksheet Description	Comments	Action
SoCI	Statement of Comprehensive Income	The Statement of Comprehensive Income provides a summary of a company's net assets over a given period. The Income and Expenditure account is populated from the other worksheets within the DCT once they are complete. You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is mainly feeding from the rest of the worksheets or is for a calculation/formulae. Last year's balances are already populated.
SoFP	Consolidated Statement of Financial Position	The SOFP is populated from the other worksheets within the DCT once they are complete. Last year's opening balances will be automatically pre-populated.
Restatement Analysis		<p>The Restatement tab is a new method and represents a single entry for restatements which auto-populates the relevant proforma tabs.</p> <p>Any entity who has made a prior period adjustment must complete this tab, detailing transactions at SCOA level, that affect their statements.</p>
Tax	Taxation Income	The worksheet should only be used to record taxation income.
Operating Income		The worksheet should be used to record operating income such as grants, levies, fees, and rental income, amongst others.
Operating Costs		This worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities

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		and on noncurrent assets held for sale.
FinCost	Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and FX movements	The worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations
PP&E	Property, Plant & Equipment	This tab includes Property, Plant and Equipment Costs. Last year's brought forward balances are included. any changes to these must be made in the adjustment row and entered on the SOFP tab. The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise the data validation will fail.
IFA	Intangible Fixed Assets	This is set up in a similar way to the PP&E tab. Please note the additional cash flow information which may be required at the bottom of both tabs.
T&OR	Non-current & Current trade and other receivables	This tab includes details of Non-current & Current trade and other receivables. Last year's brought forward balances are included. Any changes to these must be made in the adjustment row. Closing balances are shown gross of impairment allowance.
T&OP	Non-current & current trade and other payables	This tab includes details of Non-current & Current Trade and other Payables. There is another information section and additional analysis section for other current and non-current payables at the bottom of the page. The total should match the amount mentioned in the tables.

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Other Fin-Assets	Other Financial Assets	<p>The worksheet is included in the DCT to comply with the requirements of the IFRS 9. The public sector applied a retrospective application without restatement of comparatives from 1 April 2018. This introduced a new approach based on the financial asset's contractual cash flow characteristics and business model in which it is held that will see financial assets classified and measured at amortise cost, fair value through comprehensive income or fair value through profit and loss. The existing IAS 39 categories of held to maturity, loans and receivables, and available for sale are removed. The top table asks for asset held by the entities as shown in their resource accounts (100%). The worksheet goes on to ask for a split between internal and external balances. Please ensure this internal/external split aligns with your CPID transaction entry later on.</p>
Other-Fin-Liabilities	Other Financial Liabilities	<p>Largely unchanged under new IFRS 9 requirements but introduces new requirements for accounting for changes in the fair value of an entity's own debt instruments when the fair value option has been applied. Again, this tab asks for an internal/external split, which must match to your CPID data. Please note the lines which are only included to be used by specific entities, which are marked accordingly.</p>
Fin Instruments	Financial Instruments	<p>IFRS 9 has a very similar scope to IAS 39. Accordingly, financial instruments that are in the scope of IAS 39 will be in scope of IFRS 9. However, the scope of IFRS 9's impairment</p>

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	<p>requirements is broader than that of its predecessor.</p> <p>The financial instruments table will contain data fed through from the financial assets and financial liabilities tabs, as well as from trade and other payables and trade and other receivables. Therefore, please ensure you have entered data into those tabs before beginning financial instruments.</p> <p>The tables on this worksheet ask for details which need to be disclosed in order to comply with IFRS requirements. As a minimum, you will need to provide details on categories of financial instruments, fair values and derivatives. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet.</p> <p>DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements which are in accordance with IFRS and which must be standardised to record information from all WGA bodies. While bodies should provide information that is consistent with their resource accounts, they must ensure that they complete the standardised format and disclosures required for WGA purposes.</p> <p>Definitions and classifications of financial assets and liabilities can be found in IAS 32, IFRS 9 and IFRS 7. Financial guarantees are a common form of financial instrument and should be disclosed as such,</p>
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		<p>rather than in provisions or elsewhere.</p> <p>The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA. Credit risk disclosures On the 'Financial Instruments' worksheet, in the 'Credit Risk' section, there is a table entitled 'Gross credit exposure by credit rating at year end' that requires financial assets to be categorised by their credit rating from external rating agency designation or equivalent at year end. The column 'Not rated' is for those financial assets that have no rating because, for example, the financial asset relates to a company in liquidation. If a body has not undertaken the exercise of rating its financial assets for its statutory accounts because the credit risk is not material; there is no need to complete this table. If credit risk is material, the body should look at each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate.</p> <p>The Financial Assets – expected credit loss table on this worksheet has changed when compared with the previous years. According to the IFRS 9 implementation, on initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss</p>
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		<p>and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered into the appropriate cell for 12 months expected credit losses.</p> <p>You need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2 and 3 or the simplified impairment rule & paragraph 5.5.15 of IFRS 9 (trade receivable, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15).</p>
Cash & Inventories	Cash & Inventories	<p>Collects Information on Inventories, Cash Balance & Cash Equivalents including Funds held with National Lottery Distribution Fund.</p> <p>Last year's brought forward balances are included. Any changes to these must be made in the adjustment row.</p>
Provisions	Provisions	<p>This worksheet collects data of discounted cash flows along with the expected timings.</p> <p>Using the timings of expected cash flows, we are showing the provisions as current and non-current on the face of the SOFP. In this respect, we are following the proforma's found in IAS1</p>
Reserves	Reserves	<p>General fund table and Revaluation & Reserves Table. Please note that pensions are now no longer separated out from reserves. These are included within the general reserve. An accounting test has been added to maintain</p>

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		oversight of pension balances in reserves and the income statement.
Contingent Liabilities	Quantifiable and unquantifiable contingent liabilities	Completion of the worksheet is compulsory. Failure to enter data in a cell (0 if there is no balance to record) will result in the failure of data validation tests. Please take note of when data required is for total balances, and when it is only within the WGA boundary.
Assocs and JVs	Joint Ventures and Associates	<p>Ability to show the investment in JV's and Associates together with some disclosure requirements thereof. Furthermore, ability to show non-current assets (PPE) that are now classified as being held for sale as per IFRS5. We have included the liabilities for completeness but would expect only assets such as PPE to form the majority of items.</p> <p>The DCT is governed by the disclosure of IAS 28 and follows the FReM: Joint ventures and associates are accounted for on an equity basis, meaning that only a body's proportion of its holding is shown in the accounts. The initial investment is recorded as an asset and is then adjusted to any subsequent movement on post-acquisition reserves. We would expect the following double entries and SCOA's to be used:</p> <p>Initial recording of investment:</p> <p>DR Asset to SCOA 16612000 (NCA – Joint Ventures- Additions) or 16622000 (NCA – Associates – Additions)</p> <p>CR Bank</p> <p>Subsequent recording of profit:</p>

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		<p>DR Asset to SCOA 16616000 (NCA-Joint VenturesProfit/(Loss)) or 16626000 (NCA-AssociatesProfit/(Loss))</p> <p>CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A)</p> <p>Subsequent recording of loss:</p> <p>DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A)</p> <p>CR Asset to SCOA 16616000 (NCA-Joint VenturesProfit/(Loss)) or 16626000 (NCA-AssociatesProfit/(Loss))</p> <p>Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset, so the double entry is:</p> <p>DR Bank</p> <p>CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCAAssociates-Dividends)</p>
<p>Add Information</p>	<p>Additional Information</p>	<p>The information is required to produce notes to the accounts. The worksheets are for information on leases, PFI, capital commitments, accounting policies, audit qualifications etc.</p> <p>DCT preparers need to complete the private finance initiative (PFI) disclosures in the DCT in line with WGA disclosure requirements which are in accordance with the 2019-20 FReM. in line with paragraph 5.4.26 of the 2019-20 FReM, PFI projects are required to be disclosed as follows: for each 5-year banding disclose the total</p>

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		payments (i.e. not an annual payment) for contracts expiring within that period. Essentially the PFI disclosure explicitly asks for capital, interest and service cost element of the contract which must be analysed over the various time brackets on a cash flow basis.
Pensions	Funded and unfunded pension schemes	This worksheet will be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the 'Principal Civil Service Pension Scheme'.

9 Annex B – CG forms

9.1 CG-01 – WGA Agreement of Balances and Transactions Form

This form is to document the agreement of transactions and balances between central government WGA bodies. The form includes further instructions on how to complete it.

Consolidation Managers should ensure that the form is completed in respect of all balances and transactions above £5 million with other WGA bodies.

Where there are significant differences (more than £200,000) between amounts recorded by two bodies.

The CG-01 should include details of the differences, including supporting papers.

The supporting papers should include detailed explanations and further details that may be relevant, such as extracts from the accounts and nominal amounts of contracts.

A copy of the CG-01 and supporting papers should be attached to CG-02 'Notification of Completion of WGA Agreement Process'.

If an anticipated Agreement of Balances form has not been received in a timely manner from the provider entity, then the receiving or purchasing entity should initiate the process and forward an Agreement of Balances form with a view to completing the process by the deadline date.

9.2 CG-02 – Notification of Completion of WGA Agreement Process & CG02 Annex – Departmental Balances with Local Authorities

This form is to confirm that transactions and balances have been agreed with other WGA bodies and to detail where there have been any differences in the amounts to be agreed.

Alongside to the CG-02 should be a copy of the CG-01 and supporting papers where there are significant differences (more than £200,000) between amounts recorded by two bodies, annex 'Departments balances with Local Authorities' which records transaction amounts of £1m and over between central government departments and local authorities (it is not required that you agree these balances directly with the local authority)

9.3 CG-03- Confirmation of Minor Body status

This form is to confirm minor body status. Consolidation Managers of minor bodies should complete the form.

Completed forms should be sent to the Treasury WGA Team at wga.team@hmtreasury.gov.uk.

9.4 CG-04 -Management Review Checklist

This form is to document management's review of the WGA submission.

The Management Review Checklist provides assurance that proper procedures are in place for providing WGA data in line with the entity's accounts and that the quality of WGA data is of the standard required for a true and fair audit opinion. This checklist informs and records the management processes of preparation, review and validation of WGA submissions.

Part 1 - should be completed by central government bodies consolidated within WGA, including departments (and sub-consolidating departments in respect of the departmental submission), ALBs (ALB's that are consolidated will not need to complete such forms), public corporations, pension schemes and managed funds.

Part 1b – has additional questions only for public corporations.

Part 2 – should be completed by sub-consolidators as it covers the sub consolidation process.

The checklist must be completed after the validation of WGA data in the WGA Consolidation Pack (DCT) and before generating upload files of WGA data from the DCT. A draft version of the CG04 form (with sections up to the end of Cycle 1 completed) should be submitted along with the Cycle 1 DCT pack. A final version should be submitted with the Cycle 2 DCT pack.

Consolidation Managers: should initial and date each item on Part 1 of the checklist once content that the item has been addressed. This should be done after the validation of WGA data in the WGA Consolidation Pack (DCT).

9.5 CG-05 - Notification of Audit Completion

This form is completed at the end of the DCT audit process and signed-off by the Consolidation Manager. this should then be forwarded to the auditors, who will provide it to Treasury along with the version of the audited Pack that they signed off on.

10 Annex C - Acronyms (A-Z)

Acronym	Description
%	Percentage
£	Pounds sterling
£k	Thousands, pounds sterling
ALB	Arm's length body
CG	Central Government
CLOS	Clear line of sight
CPID	Counter party identification
CR	Credit
Cycle	Collection year
DCT	Data collection tool
DR	Debit
FinCost	Financial costs
FReM	Financial Reporting Manual
FVOCI	Fair Value through Other Comprehensive Income
FVPL	Fair value through profit or loss
FX	Foreign exchange
Hard validation	Will show a warning which will prevent a user from moving onto the next step i.e. submit
HMT	Her Majesty's Treasury
I&E	Income and Expenditure
IAS	International Accounting Standard
IFA	Intangible fixed asset
IFRS	International Financial Reporting Standard
JV	Joint Venture
JV&A	Joint venture and associates
LG	Local Government
MOG	Machinery of Government
MR	Match relationship
N/A	Not applicable
NAO	National Audit Office
NCA	Non-current asset
NDPB	Non departmental public body
O-Fin-Assets	Other financial assets
O-Fin-Liab	Other financial liabilities
OSCAR	Online System for Central Accounting and Reporting
PFI	Private Finance Initiative
PFI team	Private Finance Initiative team
PPE	Property, Plant, and Equipment
PPP	Public Private Partnerships

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Acronym	Description
SCOA	<i>Standard chart of account</i>
SOCI	<i>Statement of Comprehensive Income</i>
SOFP	<i>Statement of Financial Position</i>
Soft validation	<i>Will show a warning that the value entered may need to be checked however will not prevent a user from progressing to the next step</i>
T&OP	<i>Trade and other payable</i>
T&OR	<i>Trade and other receivable</i>
TB	<i>Trial balance</i>
WF	<i>Workflow</i>
WGA	<i>Whole of Government Accounts</i>