OSCAR II

Business Process Guidance

WGA – Local 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 local 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 local 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 limit.

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

- Restatements Analysis Worksheet requires single input 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

- CPID lists, Match Relationships, CG03, and CG04 forms can be downloaded from OSCAR II and also available on 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)
- 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 deliverables for local government organisations are the DCT, and the resulting entry of statement of accounts and counterparty data onto OSCAR II.

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

• **CG-03 – Confirmation of Minor Body status**

• **CG-04 – Management Review Checklist**.

Links to these forms can be found on the Local 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 LG forms, please see section 9 in this document.

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.

2.1 Requesting access to OSCAR II

2.1.1 Local Government & Public Corporations

To submit a request to become an OSCAR user, you must complete a new user form available on GOV.UK and send through the completed form to the WGAOSCAR@hmtreasury.gov.uk.

Once the WGA team has confirmed your request has been accepted, you should receive an activation email from noreply@okta.com shortly after this 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:
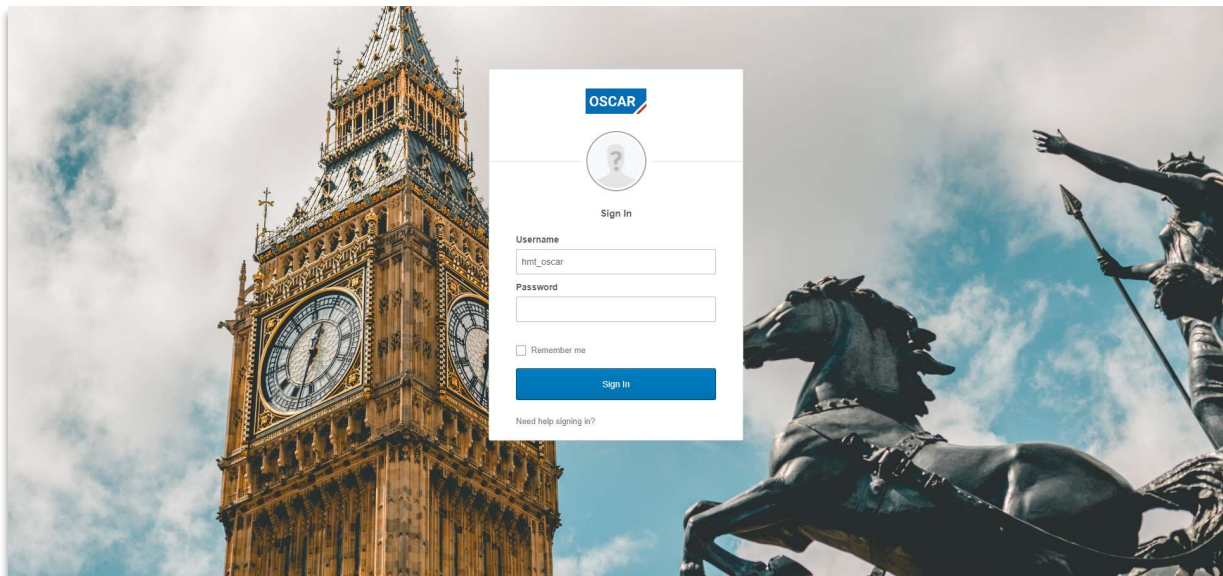
To generate the single-use authentication code click on '**Send me the code**' in the Email Authentication Form.
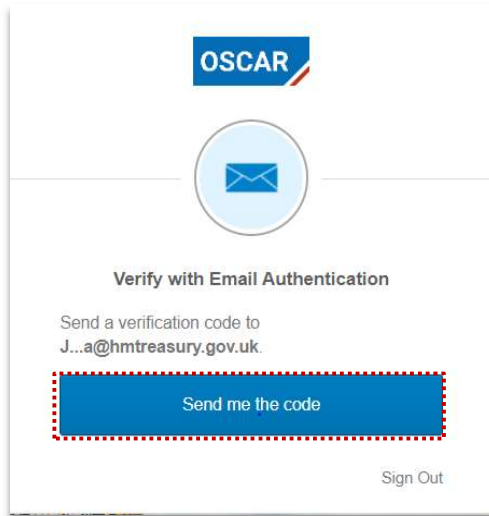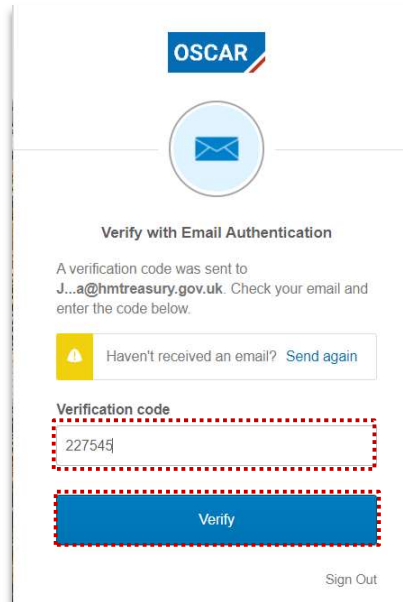
Once done, an email will be sent to your inbox, with subject 'One-time OSCAR verification code'. In the email you will find a code, as shown in the example below.

IMPORTANT:

Your code might arrive in your Junk/Spam inbox, please check these folders for email from OKTA
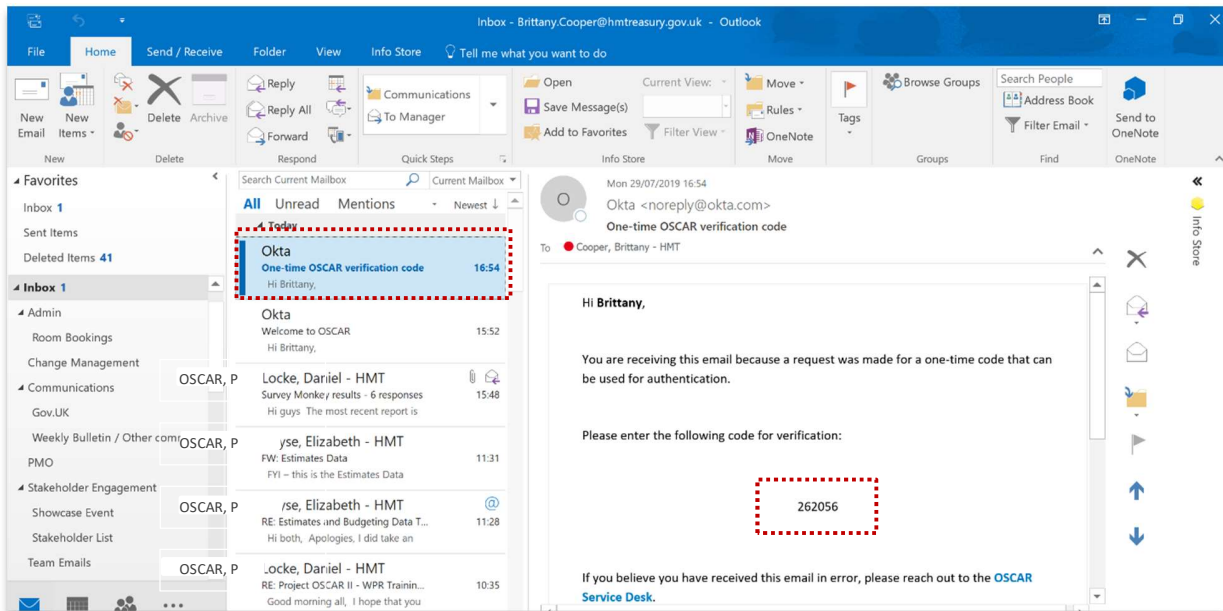
In the OSCAR II Email Authentication Form, you will find an empty field titled '**Verification code'**. To access the system, you will need to copy the verification code from the email, paste it into the field (or type it in manually) and click on the blue '**Verify**' button.

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).
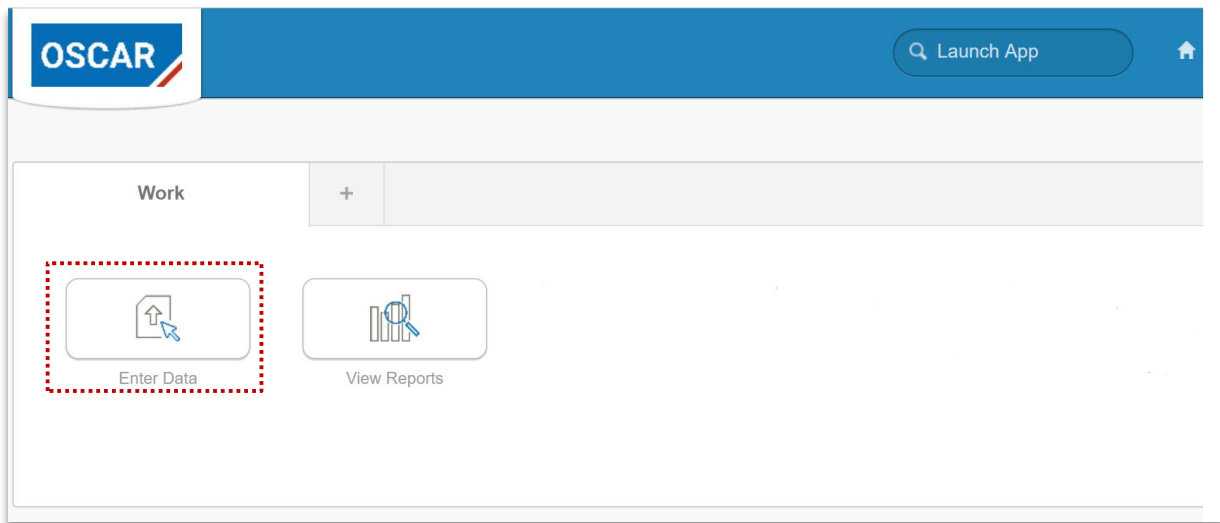
After clicking on the '**Enter Data**' tile, you will reach a screen titled "IBM Planning Analytics". This is where you will find folders which relate to different processes. To proceed to the WGA area, click '**WGA**'.
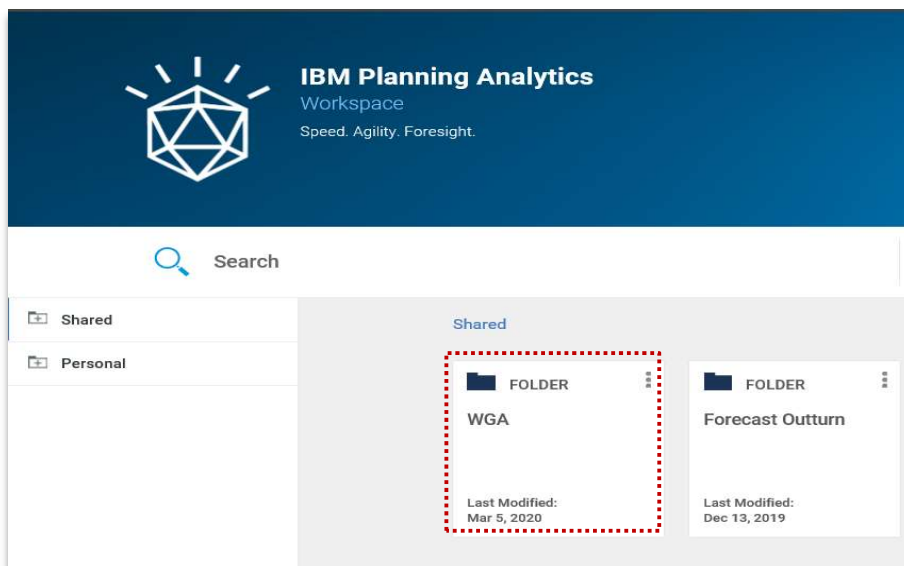
Note that the tiles you see depend on your security profile and may be different from what you see in the example.

Selecting the WGA Folder will further take you to the 'Data Collection' Folder page.
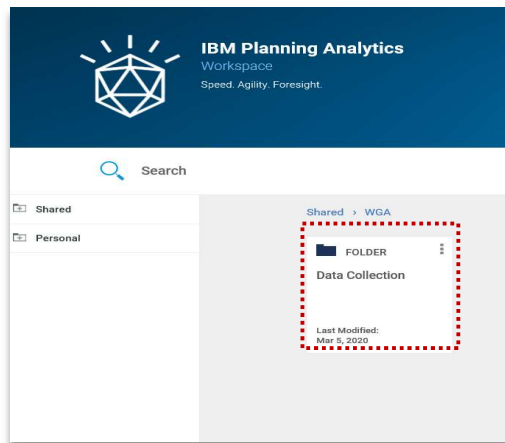
After selecting the 'Data Collection' folder, you will reach the following landing page where you will find a series of input 'books' to allow submission of data.
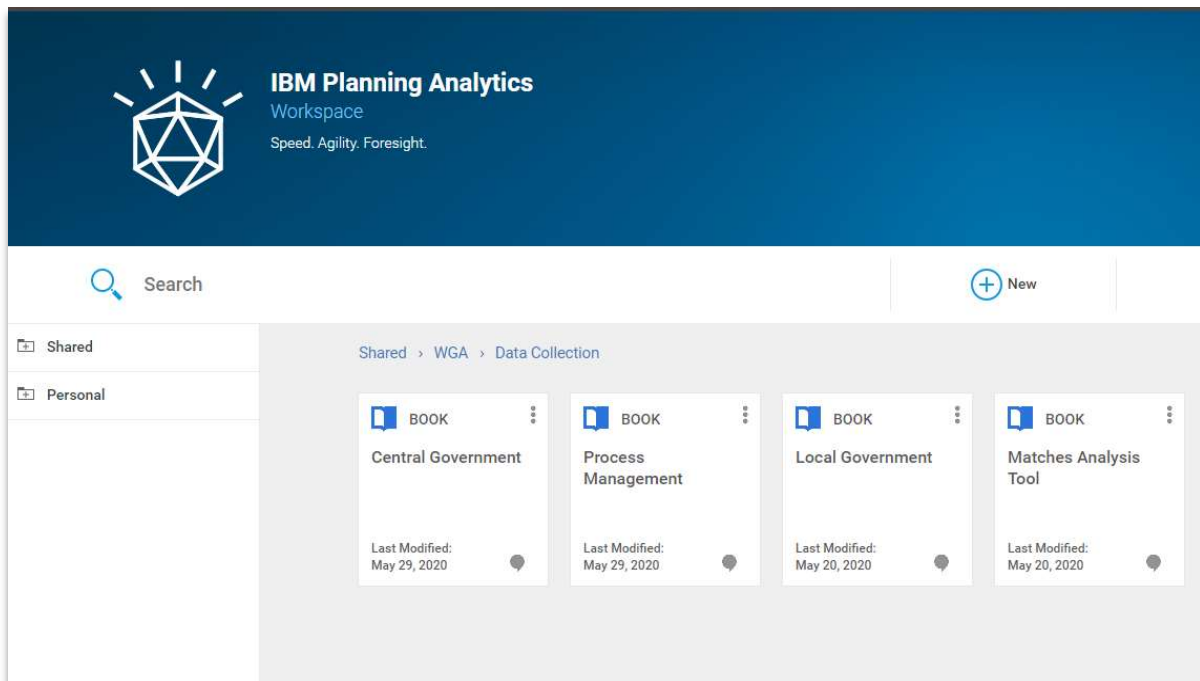
Note that the tiles you see depend on your security profile and their number may be different from what you see in the example.

3.3 Next steps

More detail on what these books are can be found below:

- Local Government Book – 7 Step in this guidance
- Matches Analysis Tool – section 6.2.4
- 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:
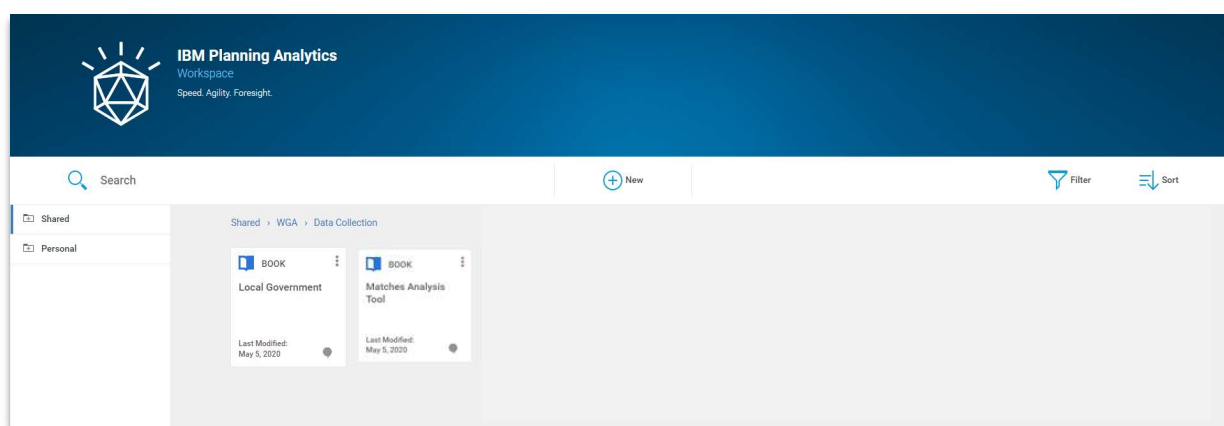
Local Government　　　　*Entry and submission of Local Government financial information*

Matches Analysis Tool　　*Dynamic table to view published counter party transactions*

4.2.2 Overview of the WGA process

Below diagram shows the steps involved int the WGA submission process:
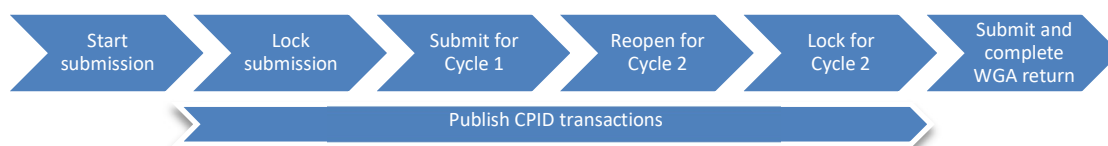
| Start submission | Lock submission | Submit for Cycle 1 | Reopen for Cycle 2 | Lock for Cycle 2 | Submit and complete WGA return |

| Publish CPID transactions |

| **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 only 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:
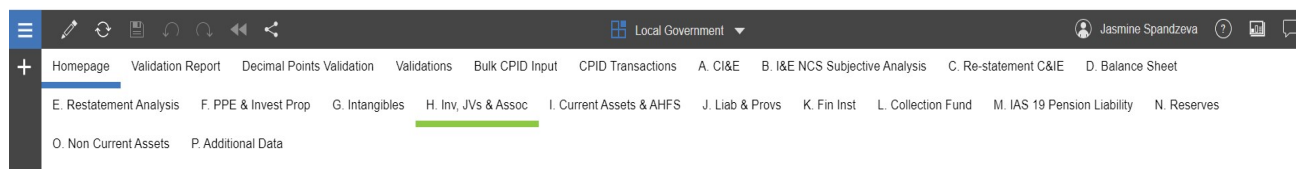
You can navigate from tab to tab by simply clicking on a tab.

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

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.

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 are 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	0	0	0	0	0
Donations	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	
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.
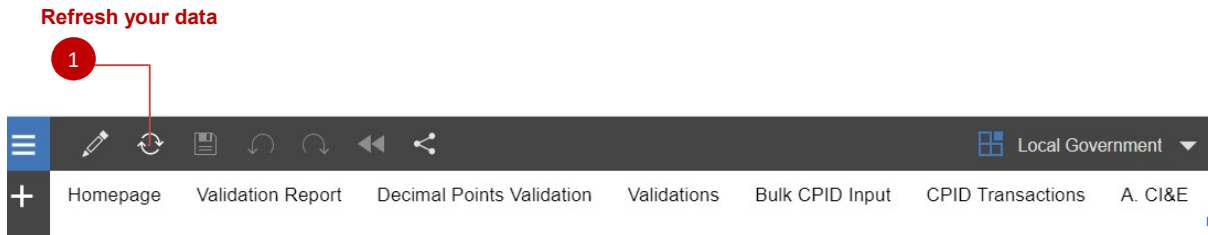
Refresh your data

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:

Do Not Use the Refresh button on your web browser but the Refresh/Save buttons on your worksheet.
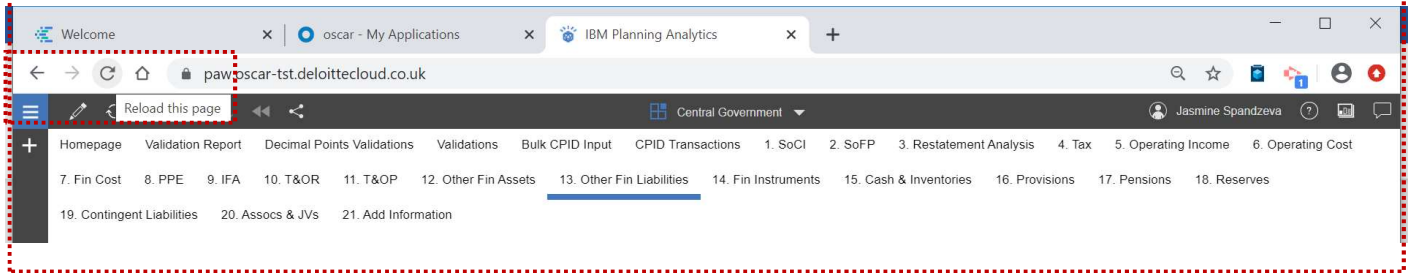
5.2.5 Copy / paste input view

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 workbook 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.
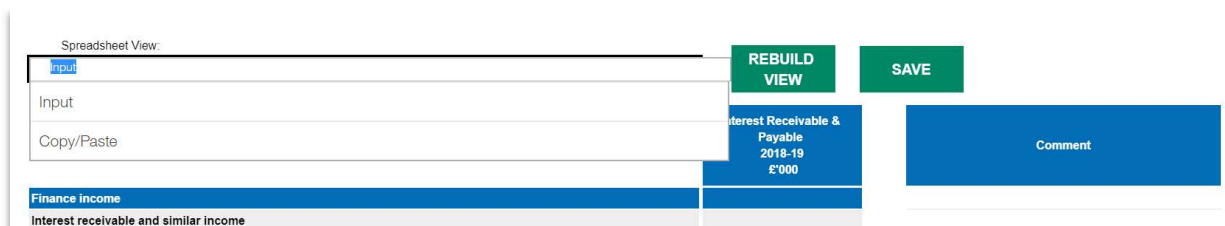
You will find guidance on enabling copy and paste here:

https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide

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, a further bar will appear:

Select the export icon
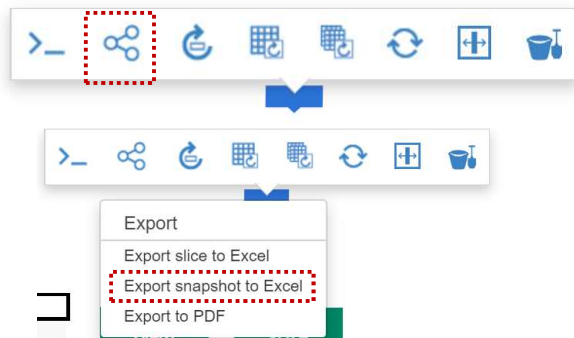
Select 'Export snapshot to Excel'

You can then click ok and the form will download to your device
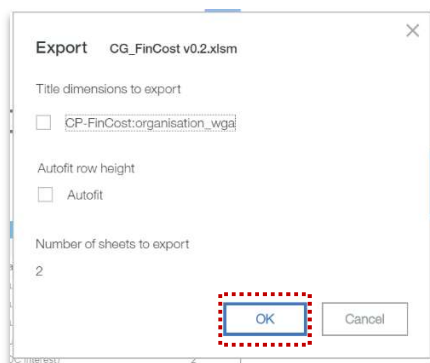
Please note that no formulas will be downloaded when you export the document.

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

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.

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

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

3. Under the Instigating Entity Code, enter in the organisation codes
4. After selecting the instigating entity, select the organisation ID for the Counter party Code

5. 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

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			

6. Mach Relationship Code will be presented in the 'MR' column
7. You can make 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.

		Publish	Submission
VALIDATE	Hard Validation Errors:	281	281
	Soft Validation Errors:	0	0

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.   **CLEAR DATA**

①

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

Homepage   Validation Report   Decimal Points Validation   Validations   Bulk CPID Input   CPID Transactions   A. CI&E   B. I&E NCS

E. Restatement Analysis   F. PPE & Invest Prop   G. Intangibles   H. Inv, JVs & Assoc   I. Current Assets & AHFS   J. Liab & Provs   K. l

O. Non Current Assets   P. Additional Data

②

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

Current input method: *Bulk CPID Input*

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'

③

Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.   50   **ADD CPID ROWS**

4. Once you have entered (or used copy and paste) 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
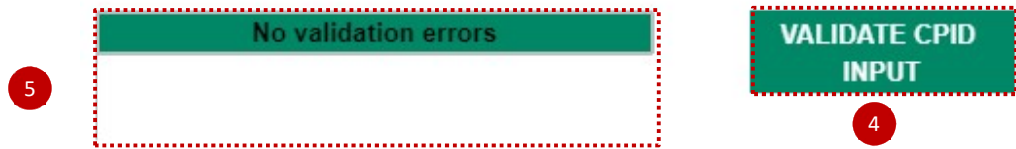
Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete
14912000	BIS084	CPS016	350	Dept. for Business, Energy & Industrial Strategy	The Crown Prosecution Service	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	G	Complete

5. Any Validation errors will appear in this section'

6. 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 Tool

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 the previous way of collecting data. 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. For local government users we recommend focussing on mismatches between local government bodies, as there will be timing and accounting treatment differences between Central Government and local governemnt.

To navigate to the Matches Analysis Tool, return to the WGA landing page and select Matches Analysis Tool as highlighted below:
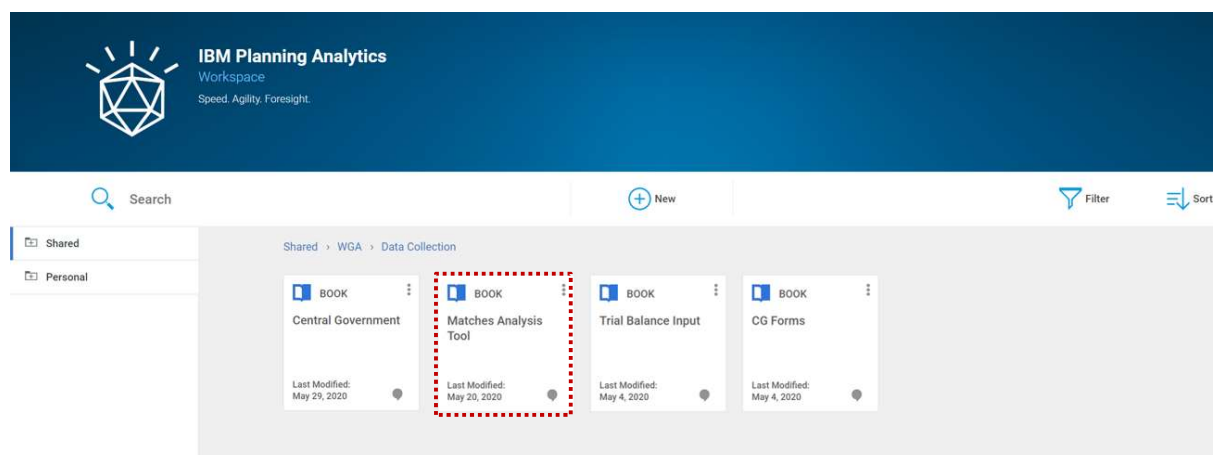
This will open the below tab with multiple filters, which will generate a report of counterparty transactions based on selections to identify counterparty mismatches:

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

9. You can select the number of transactions to display in the drop-down list and select 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:

1	2	3	4	5	6	7	8	9
MR	Account	Organisation	Org LG/CG	Org Detailed Type	CPID	CPID LG/CG	CPID Detailed Type	Display TOP
All	Total SCOA ▼	**HMT087** ▼	All	All	Select an existing CPID ▼	All	All	**10**
All	Total SCOA ▼	Select an existing organisation ▼	All	All	Select an existing CPID ▼	All	All	Mismatches by
All	Total SCOA ▼	Select an existing organisation ▼	All	All	Select an existing CPID ▼	All	All	Absolute Value
All	Total SCOA ▼	Select an existing organisation ▼	All	All	Select an existing CPID ▼	All	All	**REFRESH**
All	Total SCOA ▼	Select an existing organisation ▼	All	All	Select an existing CPID ▼	All	All	

MR	SCOA	Organisation	CPID	Instigated	Received	Mismatch	Absolute Value	CPID Status

7   Step: Local 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
- Proformas
- Restatements
- Validations.

7.2.1   Selecting your organisation and starting your submission

By selecting Local 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.

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.

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 (Section 6.2.1 and 6.2.2).

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.

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

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

You can run the Auditor report and share with auditors to ensure they are content to commence the audit. 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.

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 5 - Reopen for Cycle 2 changes

Following audit review, you can reopen the submission to make any 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.

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.

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 LG_WGAreturns@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 Proformas

Before you start entering data in your DCT navigate to the Balance Sheet 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 LG_WGAreturns@hmtreasury.gov.uk.

7.2.3.1 CI&E – Comprehensive Income & Expenditure Statement: Net Operating Expenditure and Surplus/Deficit for the year.

The C I & E worksheet collects income and expenditure information, including grant and taxation income.

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 any comments that you may have

4. Select 'Save'.

7.2.3.2 I&E NCS Subjective Analysis

This tab collects income and expenditure information according to your net cost of services, with pensions and staff data feeding from the applicable tabs. Please only use the miscellaneous income category as a last resort.

Enter your Net Cost of Services in the categories provided:

1. Select Input option, if you would like 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 other purchases of goods and services. Please complete this section and specify the category

4. Select 'Save'.

> *Please note:*
>
> *There is an additional analysis section at the bottom of the page to allow for a more detailed breakdown of 'other' expenditure and other operating income*
>
> *Please note that 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.*

7.2.3.3   Re-Statement CI&E

The aim of this sheet is to align the CI&E data with the prior year statutory accounts. Restatements and restatement reasons are captured separately on the 'Restatement Analysis' tab and prepopulated into the below table.

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. Restatements entered on the 'Restatement Analysis' tab are prepopulated here

4. Enter any comments that you may have

5. Select 'Save'.

7.2.3.4   Balance Sheet

Please check if your opening balances are correct.

Any restatement entries can be made on the 'Restatement Analysis' worksheet that will automatically populate Restatement column on this worksheet. Additional comments for each restatement that can be included in the 'Comment' column.

7.2.3.5   Restatement Analysis

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 Re-statement CI&E, and relevant proformas, which in turn will populate the relevant primary statements.

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.

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 Balance Sheet tab or the CI&E tab (depending on whether it is a Balance sheet or I&E restatement)

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

	Debit	Credit	Validation	Status
Total	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'.

7.2.3.6   PPE & Invest Prop – Property, Plant & Equipment and Investment Properties.

This tab collects data on Property plant and Investments. Please note that we require land to be split out separately from buildings. Please also remember to fill out the cash flow information section at the bottom of the tab.

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. The below screen shows the 'Input view'

3. Enter your data as per the categories provided in the white cells of the table

4. Select 'Save'.

Property, Plan & Equipment and Investment Properties
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.

[Note that PFI assets should be included in the appropriate asset class. The additional column for movement on PFI assets included in the PP&E CODE Guidance Notes is not required for WGA]	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture & Equipment £'000	Infrastructure Assets £'000	Community Assets (at historic cost) £'000	Surplus Assets £'000	Assets Under Construction & WIP £'000
Cost								
Carried forward at 31 March 2019	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Adjustment	0	0	0	0	0	0	0	0
Restated	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Opening balance at 1 April	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Additions	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0
As at 31 March 2020	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377

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:

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
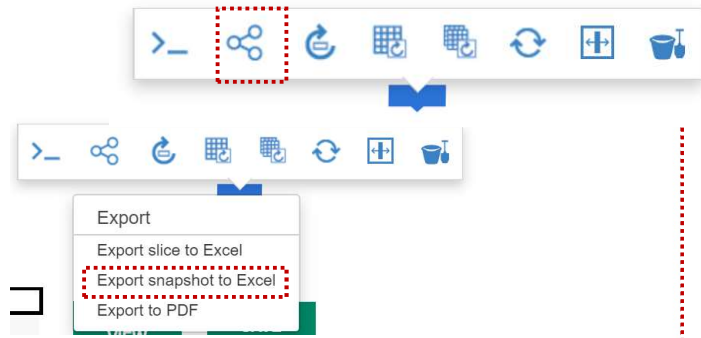
Select 'Export snapshot to Excel'

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

5. Complete any cash flow information in this section

	Investment Properties £'000
Cost	
Carried forward at 31 March (closing balance from last year's WGA Pack)	249,251
Adjustment	0
Restated	249,251
Opening balance at 1 April	249,251
Additions	
Purchases	0
Construction	0
Subsequent expenditure	0
Disposals	0
Net gains/losses from fair value adjustments	0
Transfers	
To/from Inventories	0
To/from property, plant and equipment	0
Other movements	0
Closing balance at 31 March 2020	249,251
Additional cash flow information	
Purchases of PPE and Investment Properties	0
Sales of PPE and Investment Properties	0
Total net cash flow	0

Complete Cash Flow information in this section

3

7.2.3.7   Intangibles- Intangible Assets

This tab collects data on intangible assets. Please note that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.

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. The below screen shows the 'Input view'

3. Enter your data as per the categories provided in the white cells of the table

4. Select 'Save'.

Intangible Assets
As at 31/03/2020

Spreadsheet View

Input

1 **2** REBUILD VIEW SAVE **4**

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

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

Class of Intangible assets - As stated in the IFRS standards IAS 38 definition. The CODE states that an authority shall disclose the details below for each class of intangible asset	Purchased software licences £'000	Licences, trademarks and artistic originals £'000	Patents £'000	Internally Developed Software £'000	Heritage Assets £'000	Development Expenditure (Group Accounts only) £'000	Goodwill (Group Accounts only) £'000	Total £'000
Cost								
Carried forward at 31 March 2019	24,160	0	0	0	0	0	0	24,160
Adjustment	0	0	0	0	0	0	0	0
Restated	24,160	0	0	0	0	0	0	24,160
Opening balance at 1 April	24,160	0	0	0	0	0	0	24,160
Additions	0	0	0	0	0	0		0
Donations	0	0	0	0	0	0		0
Disposals	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0		0
As at 31 March 2020	24,160	0	0	0	0	0		24,160
Amortisation								
Carried forward at 31 March 2019	-12,588	0	0			0	0	-12,588
Adjustment	0	0	0			0	0	0
Restated	-12,588	0	0			0	0	-12,588

3

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:

Intangible Assets
As at 31/03/2019

Spreadsheet View:

Copy/Paste

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.

Class of Intangible assets - As stated in the IFRS standards IAS 38 definition. The CODE states that an authority shall disclose the details below for each class of intangible asset	Purchased software licences £'000	Licences, trademarks and artistic originals £'000	Patents £'000	Internally Developed Software £'000	Heritage Assets £'000	Development Expenditure (Group Accounts only) £'000	Goodwill (Group Accounts only) £'000
Additions	0	0	0	0	0	0	
Donations	0	0	0	0	0	0	
Disposals	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	

IMPORTANT:

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

5. Complete any cash flow information in this section

Additional Cash Flow Information

	£'000	
Cash from purchases of intangible assets	0	Purchases positive value (+)
Cash from sales of intangible assets	0	Sales negative value (-)
Total net cash flow	0	

7.2.3.8   Inv, JVs & Assoc Investments, Joint Ventures and Associates.

We have incorporated changes made to IFRS 9. The public sector will apply retrospective application without restatement of comparatives.

We collect short term and long-term investment totals, and then ask you to split these between amounts with WGA counterparties ("internal" amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later on.

For the other financial assets table, there are three implemented categories. The categories are now "amortised cost", "Fair value through profit or loss" and "Fair value through OCI".

External balance will be brought through from the earlier tables and split out manually. You also need to categorise the assets for current deposits and current loans as either "Fair value through profit or loss" or "Fair

value through OCI". If you do not have external balances for current loans or current deposits, please do not complete this tab.

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'.

Investments

The Investment section has 4 questions around collecting short term and long-term investment totals, then splitting them between balances internal to the WGA boundary (internal) and balances held with the counterparties outside the WGA boundaries (external), entering details of the valuation basis for external balances and their categorisation.

Please ensure this split in question 2 is in line with the counterparty allocations you plan to make on the CPID transactions tab later on.

Guidance Note

The format below is required for WGA. It differs from the format set out in the CODE. The data is collected from in three steps. At Step 2, you are asked to split your balances between balances internal to the WGA boundary (internal) and balances held with counterparties outside the WGA boundary (external). Valuation information at Step 3 is then only requested for your external balances. This ensures consistency between the primary statements and the notes, as we only wish to report on balances held with external counterparties.

Step 1) Enter total short term and long term investments 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
Short Term Investments					
Shares and equity type investments	0	0	0	0	
Deposits	0	49,082	0	49,082	
Loans	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	49,082	0	49,082	
Long Term Investments					
Shares and equity type investments	0	51,862	0	51,862	
Deposits	0	0	0	0	
Loans	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	51,862	0	51,862	

Step 2) Split the balances disclosed in Step 1 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 which can be downloaded from the link on the Homepage. 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.

If you do not have external balances for current loans or current deposits, please do not complete this table.

Step 3) Enter details of the valuation basis for your external balances only

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2020 £'000	Amortised Cost 31 March 2020 £'000	Fair Value Through Profit or Loss (FVPL) 31 March 2020 £'000	Fair Value Through OCI (FVOCI) 31 March 2020 £'000	Total 31 March 2020 £'000	Comment
Other Current Financial Assets						
Shares and equity type investments	10	0	0	0	0	
Deposits - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	30	0	0	0	0	
Loans - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	10	10	0	0	10	
Other	14	0	0	0	0	
As at 31 March 2020	64	10	0	0	10	
Other Non-Current Financial Assets						
Shares and equity type investments	40	0	0	0	0	
Deposits	30	0			0	
Loans	0	100,000		0	100,000	
Other	0	0	0	0	0	
As at 31 March 2020	70	100,000	0	0	100,000	

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

Step 4) Please complete the below categorisation of assets table for your external Current Loans and Current Deposits held at FVPL or FVOCI from Step 3 ONLY. If you do not have external balances for Current Loans or Current Deposits, do not complete this table.

	FVPL 31 March 2020 £'000	FVOCI 31 March 2020 £'000	TOTAL 31 March 2020 £'000	Comment
Categorisation of Assets for Current Deposits and Current Loans ONLY				
Current Deposits - Designated	0	0	0	
Current Deposits - Initial Recognition	0	0	0	
Current Loans - Designated	0	0	0	
Current Loans - Initial Recognition	0	0	0	

Additional cash flow information

	£'000	Comment
Proceeds from sale of financial assets [Sales (in-flow) negative value (-)]	0	
Income / repayments for financial assets [Income (in-flow) negative value (-) + repayments (outflow) positive value (+)]	0	
Purchase of financial assets [Purchases (out-flow) positive value (+)]	0	
Proceeds from sale of financial liabilities [Sales (in-flow) negative value (-)]	0	
Income / repayments for financial liabilities [Income (in-flow) negative value (-) + repayments (outflow) positive value (+)]	0	
Creation of financial liabilities [Cash received (in-flow) negative value (-)]	0	
Total net cash flow	0	

7.2.3.9 Current Assets & AHFS - Current Assets (Including long-term debtors) & Assets Held for Sale.

This tab collects data on inventories, debtors, cash holdings and assets held for sale

Please follow the guidelines outlined in red on the worksheet.

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 copy and paste your data

2. Select 'Rebuild View' if you want to copy paste the data

3.Select 'Save'.

Current Assets (including long-term debtors) & Assets Held for Sale
As at 31/03/2020

Spreadsheet View: Input | REBUILD VIEW | SAVE

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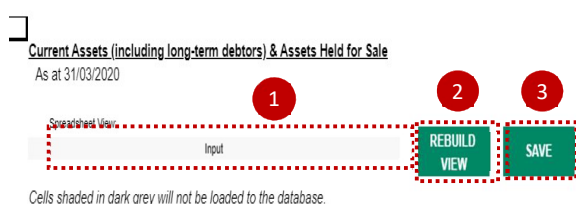
Inventories

	Raw materials & consumables £'000	WIP £'000	Finished goods £'000	Total £'000	Comment
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,872	0	0	1,872	
Adjustments	0	0	0	0	
Restated balance at the beginning of the year	1,872	0	0	1,872	
Opening balance at 1 April	1,872	0	0	1,872	
Additions (purchases)	0	0	0	0	
Reclassifications/transfers	0	0	0	0	
Revaluations	0	0	0	0	
Disposals (recognised as an expense in the year)	0	0	0	0	
Written-off balances/Impairments	0	0	0	0	
As at 31 March 2020	1,872	0	0	1,872	

Debtors

IMPORTANT: Loan and Deposit investments should be included in the Investments sheet

	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
Debtors falling due within one year:				
Contract Receivables (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	0	0	0	0
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	0	11,540	0	11,540
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	0	4,092	0	4,092
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0
Trade debtors	0	11,429	0	11,429
Other debtors - please analyse in table below	0	102,153	0	102,153
Prepayments & accrued income	0	0	0	0
Provision for bad debts (short term - from table below)	-46,272	-46,272	0	-46,272
Total Debtors falling due within one year	-46,272	82,942	0	82,942
Debtors falling due after more than one year:				
Trade debtors (long term)	0	0	0	0
Other long term debtors (including transferred debt) - please analyse in table below	0	1,762	0	1,762
Prepayments & accrued income (long term)	0	0	0	0
Provision for bad debts (long term - from table below)	0	0	0	0
Contract Receivables (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	0	0	0	0
Total Debtors falling due after more than one year	0	1,762	0	1,762

Cash Holdings

Only the adjustment to last year's balance and the closing balance this year are collected in this table. Short term deposits with building societies and other entities within the WGA boundary should be shown under short term / liquid deposits.

	£'000	Comment
Cash in current bank accounts		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustment	0	
Restated balance at the beginning of the year	0	
As at 31 March 2020	0	
Total cash holdings	0	
Cash held by authority		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	269	
Adjustment	0	
Restated balance at the beginning of the year	269	
As at 31 March 2020	0	
Total cash holdings	269	
Short term / liquid deposits		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	29,086	
Adjustment	0	
Restated balance at the beginning of the year	29,086	
As at 31 March 2020	0	
Total cash holdings	29,086	

Assets Held for Sale and Assets in Disposal Groups

The value of assets should be shown gross in this table. Any liabilities in disposal groups should be shown in the table below. "Assets held for Sale" is limited to property or disposal groups that are expected to be sold in the next 12 months. All these balances are allocated to current assets and liabilities on the balance sheet.

	2019-20 Combined Current & Non Current Assets £'000	Comment
PP&E		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,539	
Adjustment	0	
Restated balance at the beginning of the year	1,539	
Opening balance at 1 April	1,539	
NBV of assets held for sale at end of year	1,539	
Intangibles & other assets		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustment	0	
Restated balance at the beginning of the year	0	
Opening balance at 1 April	0	
NBV of assets held for sale at end of year	0	
Total		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,539	
Adjustment	0	
Restated balance at the beginning of the year	1,539	
Opening balance at 1 April	1,539	
NBV of assets held for sale at end of year	1,539	

Liabilities in disposal groups

Only the adjustment to last year's balance and the closing balance this year are collected in this table (see "Asset Held for Sale and Assets in Disposal Groups" above).

	£'000		Comment
As at 31 March 2020	0		

Significant changes in the contract assets and the contract liabilities balance during the period are as follows

	£'000		Comment
Assets			
Contract assets at the beginning of the period	0		
Contract assets at the end of the period	0		
Liabilities			
Contract liabilities at the beginning of the period	0		
Contract liabilities at the end of the period	0		

Additional Analysis

	Category	£'000
Additional analysis of other debtors falling due within one year		
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:

There is an additional analysis section at the bottom of the page to input other debtors falling due within one year.

Please note that categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description.

7.2.3.10 Liab & Provs – Liabilities and Provisions

This worksheet collects data on long- and short-term creditor balances, long and short-term receipts in advance, provisions and donated assets. Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out "other" short term and long-term creditor balances.

Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out "other" short term and long-term creditor balances. Please also note the 'Additional Analysis' 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'.

Liabilities & Provisions
As at 31/03/2020

Spreadsheet View: Input

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

Creditors

	Balance as at 31 March 2020 £'000	Restated balance at the beginning of the year 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000
Short term creditors				
Contract Payables (IFRS15)	0	0	0	0
Short term borrowing (from local government)	0	0	0	0
Bank overdraft (cash & cash equivalents liability)	0	-21,958	0	-21,958
Short term borrowing (from the PWLB only)	0	0	0	0
Short term borrowing (other external - including from pension fund)	0	0	0	0
Interest payable (includes interest payable to the PWLB)	0	-1,261	0	-1,261
Trade creditors	0	-115,433	0	-115,433
Payables to the EU	0	0	0	0
Payables in respect of replacement for EU funding	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax creditor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] NDR retained income creditor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] Business Rate Supplement creditor (between levying/billing authority)	0	0	0	0
[ELG, WLG ONLY] NDR taxpayer receipts not yet paid to Government	0	-1,030	0	-1,030
[ELG, WLG, SLG ONLY] Council Tax refundable to taxpayers	0	-3,795	0	-3,795
[ELG ONLY] Non domestic rates refundable to taxpayers	0	0	0	0
Other tax and social security payable	0	0	0	0
Other creditors - please analyse in below table	0	0	0	0
[ELG, NILG ONLY] Former met/county transferred debt	0	0	0	0
PFI finance lease liability (short term):				
Short term part of finance lease liability on balance sheet PFI contracts	0	-134,382	0	-134,382

Short Term Receipts in advance (Deferred Income)

	From Government Revenue Grants £'000	From Government Capital Grants (in short term) £'000	Non-Government contributions (short term) £'000	Total £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	-23,818	3,739	-20,079
Adjustments	0	0	0	0
Restated balance at the beginning of the year	0	-23,818	3,739	-20,079
Opening balance at 1 April	0	-23,818	3,739	-20,079
Other additions	0	0	0	0
[ELG ONLY] Police Grant	0			0
[ELG, WLG ONLY] PFI Special Grant	0			0
[ELG ONLY] Dedicated Schools Grant	0			0
[ELG ONLY] GLA Transport Grant	0			0
Transferred from long term (below)	0	0	0	0
Released to CI&E (in NCS)	0	0	0	0
Released to CI&E (outside NCS)	0	0	0	0
Repaid (conditions not met)	0	0	0	0
Total	0	-23,818	3,739	-20,079

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

Long Term Capital Grants & Other Receipts in Advance (Deferred Income)

	Government Capital Grants £'000	Non-Govt Contributions £'000	Total £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	-14,500	-14,500
Adjustments	0	0	0
Restated balance at the beginning of the year	0	-14,500	-14,500
Opening balance at 1 April	0	-14,500	-14,500
Additions	0	0	0
Transferred to short term receipts in advance	0	0	0
Released to CI&E (in NCS)	0	0	0
Released to CI&E (outside NCS)	0	0	0
Repaid (conditions not met)	0	0	0
Total	0	-14,500	-14,500

Note: Last year's balances will be automatically populated

Please enter any provisions in this section:

Provisions

	Legal Claims £'000	Early Departure Provision £'000	Untaken Staff Leave £'000	Business Rates Appeal Provision £'000	Replacement of EU funding £'000	Provisions in respect of liabilities to the EU £'000	Other Provisions £'000	Total Provisions £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	0	0	-26,913	0	0	-4,522	-31,435
Adjustments	0	0	0	0	0	0	0	0
Restated balance at the beginning of the year	0	0	0	-26,913	0	0	-4,522	-31,435
Opening balance at 1 April 2019	0	0	0	-26,913	0	0	-4,522	-31,435
Additional provisions	0	0	0	0	0	0	0	0
Provision utilised in year	0	0	0	0	0	0	0	0
Unused amounts reversed in year	0	0	0	0	0	0	0	0
Unwinding of discount	0	0	0	0	0	0	0	0
Transfers in-year	0	0	0	0	0	0	0	0
As at 31 March 2020	0	0	0	-26,913	0	0	-4,522	-31,435
Split between short & long term								
Short term component of provisions balance	0	0	0	0	0	0	0	0
Long term component of provisions balance	0	0	0	-26,913			-4,522	-31,435
Total	0	0	0	-26,913	0	0	-4,522	-31,435
Break down into expected timing of discounted cash flows:								
Due within 1 year (populated from short term balance)	0	0	0	0	0	0	0	0
Due between 1 and 5 years	0	0	0	0	0	0	0	0
More than 5 years	0	0	0	0	0	0	0	0
Total future payments (should balance to Net liability above)	0	0	0	0	0	0	0	0

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

This section is designated for donated assets, please enter any information that you may have on donated assets in this section:

Donated Asset Account

	£'000	Comment
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustments	0	
Opening balance at 1 April	0	
Restated balance at the beginning of the year	0	
As at 31 March 2020	0	

Additional analysis

	Category	£'000
Additional analysis of other short term creditors		
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 long term creditors		

Please note:

Please note that categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description.

7.2.3.11 Financial Instruments

If you have a material risk in particular areas, such as credit risk, additional information will also be required on the tab. In the fair values section, we ask you to confirm the amount of the balance, which is held with WGA counterparties, and then only disclose the fair value of the remaining, externally held amount.

In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 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).

The financial instruments tab will contain data fed through from the Investments, JVs and Associates 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.

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).

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.

Please complete the Credit Risk Table only if you have answered Yes to the Credit Risk question at the top of the worksheet.

If you have a material risk areas, such as credit risk, additional information will also be required on the tab.

In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 rule.

Liquidity Risk Table and Interest Rate Risk Table is required only if you have selected 'Yes' to the Liquidity Risk Question and Interest Rate Risk Question respectively at the top of the tab.

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

7.2.3.12 Collection Fund

The collection fund tab will not be visible to Welsh, Scottish or Northern Irish local authorities. Only English local authorities will complete this. This worksheet is used to record the breakdown of the Collection Fund Adjustment Account balance as at year end.

This tab is used for both preceptor and billing authority. So, depending on which one you are will depend on how you fill in this spreadsheet. The worksheet is divided into two sections – the top section is for Council Tax and the bottom section is for Business Rates.

Data is required on any line not marked "Leave row blank".

Where the WGA preparer is a Billing Authority – the Council Tax section will disclose the name of the Billing Authority and its Major Preceptors, and the Business Rates section will disclose the name of the Billing Authority and its Major Preceptors and Central Government.

Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority.

Where the WGA preparer is a Police and Crime Commissioner – the Council Tax section will disclose the name of each Billing Authority, but the Business rates section shows the message "leave row blank".

Where the WGA preparer is a body that does not receive Council Tax or Business Rates, then both sections will be marked "leave row blank".

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. Select 'Save' to commit data to the database

Collection Fund Account Information - Council Tax and Business Rates
As at 31/03/2020

1. Enter amounts as £'000 (whole numbers only);
2. Enter credit amounts as negative values;
3. Enter debit amounts as positive numbers

SAVE ①

Council Tax

	Entity	Council Tax Collection Fund y/e balance (Surplus) / Deficit £'000	Council Tax Arrears £'000	Allowance for doubtful debts £'000	Council Tax overpayments & Prepayments £'000	Balancing item (cash) £'000	Control Total (must equal zero)	Debit amounts (Balancing Cash item) £'000	Credit amounts (Balancing Cash item) £'000	Validation
1		0	0	0	0	0	0	0	0	
2		0	0	0	0	0	0	0	0	
3		0	0	0	0	0	0	0	0	
4		0	0	0	0	0	0	0	0	
5		0	0	0	0	0	0	0	0	
6		1,100	6	0	-1,100	0	6	0	0	Control total not equal to zero
7		100	106	-106	0	0	100	0	0	Control total not equal to zero
8		100	6	0	0	0	106	0	0	Control total not equal to zero
9		100	100	0	0	0	200	0	0	Control total not equal to zero
10		100	100	0	0	0	200	0	0	Control total not equal to zero
11		100	100	0	0	0	200	0	0	Control total not equal to zero
12		100	100	0	0	0	200	0	0	Control total not equal to zero
13		100	6	0	0	0	106	0	0	Control total not equal to zero
14		100	100	0	0	0	200	0	0	Control total not equal to zero
15		100	100	0	0	0	200	0	0	Control total not equal to zero
16		100	100	0	0	0	200	0	0	Control total not equal to zero
17		100	100	0	0	0	200	0	0	Control total not equal to zero
18		100	6	0	0	0	106	0	0	Control total not equal to zero
19		100	6	0	0	0	106	0	0	Control total not equal to zero
20		100	6	0	0	0	106	0	0	Control total not equal to zero

7.2.3.13 IAS 19 Pension liabilities

This tab collects information on your scheme assets and liabilities, as well as additional disclosure and analysis information. Please provide the additional information if it is available to you in your actuarial report. 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.

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'.

IAS 19 Pension Liability
As at 31/03/2019

			1		2	3

Spreadsheet View:

Input	REBUILD VIEW	SAVE

Disclosures - YOUR ACTUARIES MAY NOT PROVIDE ALL THE INFORMATION BELOW - PLEASE COMPLETE IF AVAILABLE. ADD COMMENTS TO VALIDATION SHEETS IF NECESSARY.

Although disclosures are expressed in percentages please record numbers only. For example; 2.5% should be shown as 2.5. Please round the numbers to one decimal point. For example; 2.45 should be shown as 2.5.

	Schemes (Funded/Unfunded) 2018-19 £'000	Comment
Scheme liabilties		
Funded schemes		
Carried forward (closing balance from last year's WGA return) at 31 March 2018	-813,854	
Adjustments	0	
Restated liabilities at the beginning of the year	-813,854	
Opening balance at 1 April	-813,854	
Current service cost	0	
Interest cost (unwinding of discount)	0	
Contributions by scheme participants	0	
Benefits paid	0	
Past service cost	0	
Entity combinations	0	
Settlements & curtailments	0	
Experience gains & losses on scheme liabilities	0	
Premeasurement - Actuarial (gains) and losses	0	
Closing balance of liabilities at 31 March 2019	-813,854	

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	650
	Total unfunded	650
Funded schemes		
	Local government	0
	Other funded	0
	Total funded	0
Total		650

Note: Please make sure the total of 'other unfunded' schemes do match with the additional analysis of other schemes table below, or validation errors will be triggered.

Additional analysis of other scheme invested

	Category	£'000
Additional analysis of other scheme invested		
Category 1	A. Other Unfunded Assets	50
Category 2	B. Other Unfunded Assets	300
Category 3	C. Other Unfunded Assets	300
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		650

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.

7.2.3.14 Reserves

This tab is divided into two tables - 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 oversight of pension balances in reserves and the income statement.

When completing your reserves data, if you cannot locate a column for a particular usable reserve, please note there is an "other reserves" column available.

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'.

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

7.2.3.15 Non-Current Assets- Additional Information

The NCA Additional Information tab is used to identify material assets not consolidated into WGA, such as voluntary aided schools or shared ownership assets.

In case, you do not have any interest in a shared ownership asset, select No from the dropdown and complete School Assets Table only.

The level of detail is a little different for the two sections. For Shared Ownership Assets, please complete one row for each asset, providing as much detail as possible to enable the assets to be identified with disclosures provided by other public sector bodies. For School Assets, please complete the required fields for each category of school.

1. Select Yes / No in Q1 below if you have an interest in a shared ownership asset
2. Please complete the information on shared ownership in the table
3. Select 'Save' when you have completed the data entry.

7.2.3.16 Additional data – Additional Disclosures

This worksheet collects data on finance and operations leases, and PFI contracts.

> **IMPORTANT**:
>
> *Please note that staff numbers must be entered as whole numbers (not £000's).*

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' when you have finished entering data.

Additional Disclosures
As at 31/03/2020

Spreadsheet View:
Input

(1) **(2)** **(3)**

REBUILD VIEW

SAVE

Maturity profile of lease commitments (non-PFI) - entity as LESSEE

Timing of total future minimum lease payments
(Please split the land and buildings leases into seperate elements)

	Land £000	Buildings £000	Other £000
Operating leases (non-PFI)			
Payments due within 1 year	0	0	0
Payments due between 2 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Total Operating Lease Commitment	0	0	0
Finance leases (non-PFI)			
Payments due within 1 year	0	0	0
Payments due between 2 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Total payments	0	0	0
Less: interest element	0	0	0
Total Finance Lease Commitment	0	0	0

Please enter any details on Private Finance Initiative in this section.

Details of PFI Contracts	2019-20 £000	Comment
PFI on balance		
Number of schemes		
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
PFI off balance		
Number of schemes		
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
Total estimated capital value	0	
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
All PFI - Charges to the I&E during the year		
Total amount charged to the I&E during the year for off-balance sheet PFI contracts plus the service element of on-balance sheet PFI transactions	0	
Total	0	
All PFI - Total future payments		
Total future payments to which the Authority is committed, analysed on a cash flow basis. Includes all PFI contracts, not just those included in the major schemes above.	0	
PFI on balance sheet		
On balance sheet PFI capital element		
Payments due within 1 year	0	
Payments due between 1 and 5 years	0	
Payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI imputed interest charges		
Payments due within 1 year	0	
Payments due between 1 and 5 years	0	

Please enter any other Financial commitments that you may have in this section.

Other financial commitments	£000	Comment
1) Capital commitments		
Total commitments under capital expenditure contracts, in £000s at the balance sheet date	0	
2) Other non-cancellable contracts (excluding capital) that are not leases or PFI contracts		
Committed as at 31 March		
Enter the total payments committed, in £000s, analysed on a cash flow basis		
Payments due within 1 year	0	
Payments due between 2 and 5 years	0	
Payments due after 5 years	0	
Total payments	0	
Comparative committed as at 31 March		
Enter the total payments committed, in £000s, analysed on a cash flow basis		
Payments due within 1 year	0	
Payments due between 2 and 5 years	0	
Payments due after 5 years	0	
Total payments	0	

Please enter your post balance sheet events and staff numbers in this section.

Post balance sheet events- Part 1	Yes/No	Comment
NB - If you have post balance sheet events that are significant for WGA we will approach you for further details.		

Post balance sheet events- Part 2	Year End Date	Comment
Please enter your Year End date as a number - using the format ddmmyy - e.g. 310320		

Staff Numbers

Suggest sourcing from the ONS Quarterly Public Sector Employment Survey (QPSES) [if you are required to complete it]. Otherwise can be sourced from your HR system.

	2019-20 Whole numbers only	Comment
Employees		
Whole numbers only		
Opening Full time equivalents (FTEs) as at 31 March 2020	0	
Closing Full time equivalents (FTEs) as at 31 March 2020	0	
Average number of Full time equivalent (FTE) persons employed during the year	0	
Agency staff		
Whole numbers only		
Opening Full time equivalents (FTEs) as at 31 March 2020	0	
Closing Full time equivalents (FTEs) as at 31 March 2020	0	
Average number of Full time equivalent (FTE) persons employed during the year	0	

Exit Costs
For the period 1 April 2019 to 31 March 2020

	For exit packages costing < £40,000 (Number of packages)	For exit packages costing £40,000 - £60,000 (Number of packages)	For exit packages costing £60,000-£100,000 (Number of packages)	For exit packages costing £100,000+ (Number of packages)	Comment
Number of compulsory redundancies	0	0	0	0	
Number of other exit packages agreed	0	0	0	0	

	Cost of exit packages costing < £40,000 £'000	Cost of exit packages costing £40,000 - £60,000 £'000	Cost of exit packages costing £60,000 - £100,000 £'000	Cost of exit packages costing £100,000+ £'000	Comment
Total cost of exit packages, in £000s	0	0	0	0	

NNDR and Council Tax	2019-20 £'000	Comment
[SLG ONLY] NNDR		
Income from business ratepayers	0	
Cost of Collection Allowance	0	
Debts written off and movement in bad debt provision	0	
Payment to National Pool	0	
Council tax		
Debts written off and movement in bad debt provision	0	

Please note:

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

7.2.4   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'
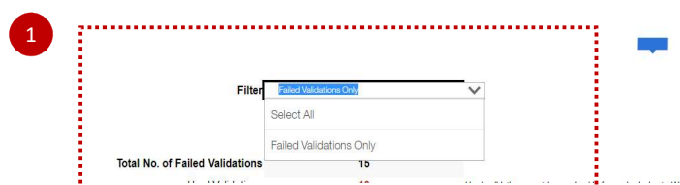
2.   Select 'Refresh' to adjust your worksheet view according to the applied filter in Step 1

3.   Total number of Validations will appear in this section

4.   Select 'Validate' to reflect on recent changes made
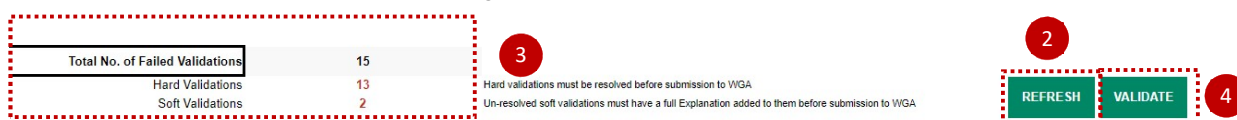
5.   In the Validation Report output section, you will find the following details:

   - *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

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

- *Validation References* – account codes and other internal reference code concerned with specific validation error

- *User Explanations* – any comments enterd on the validation errors.
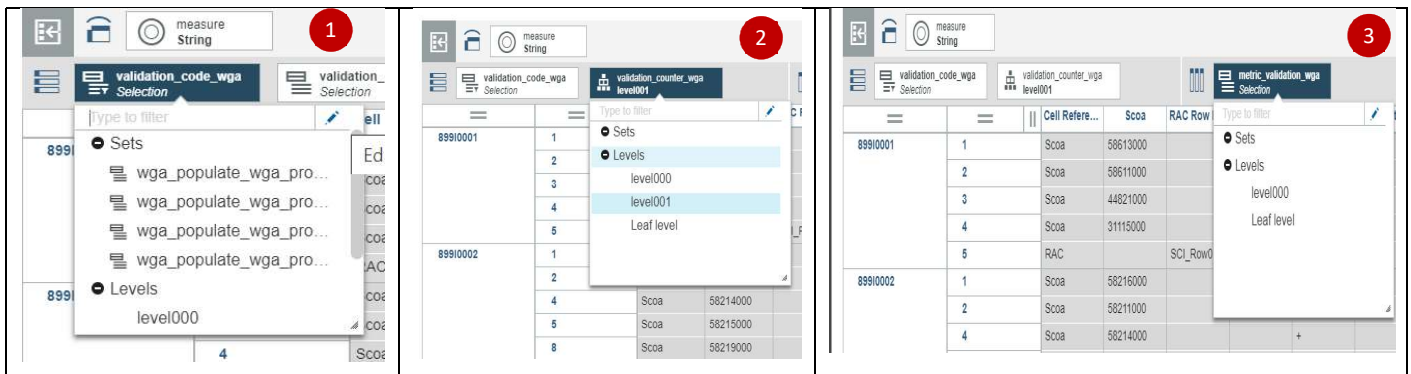

IMPORTANT:

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

7.2.5 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.

Selection Criteria in the Validation Report:

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

89I0001		Cell Refere...	Scoa	RAC Row R...	RAC Col R...	Data Items ...	Test Action	Lower Limi...
89I0001	1	Scoa	58613000			+	=	
	2	Scoa	58611000			+		
	3	Scoa	44821000			+		
	4	Scoa	31115000			+		
	5	RAC		SCI_Row013	SCI_Col001	+		
89I0002	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			+		

7.2.6 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.


| 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-O-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.

7.2.7   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.
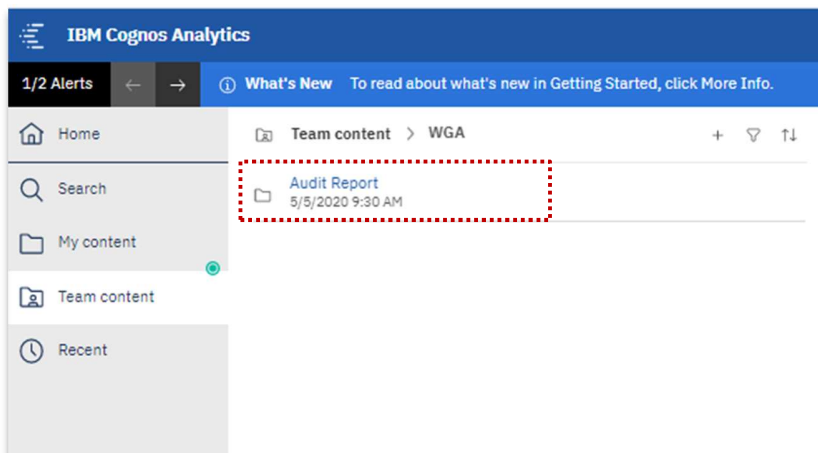
7.2.7.1   Accessing the Auditor report

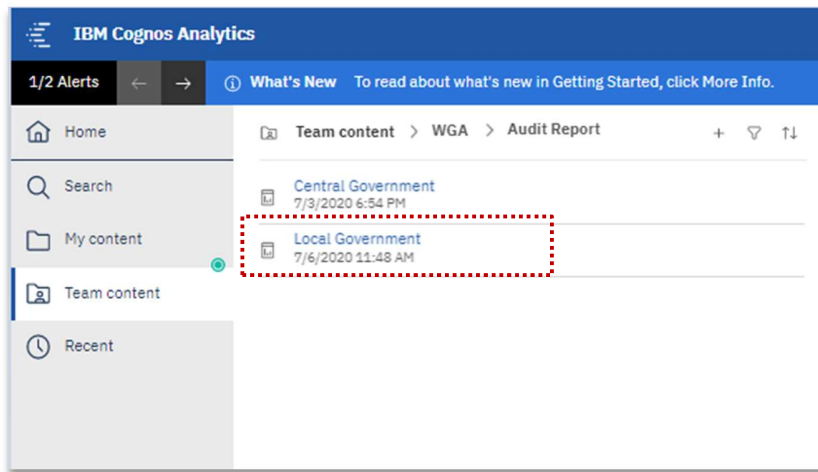To access and view reports in OSCAR II, select 'View Reports':
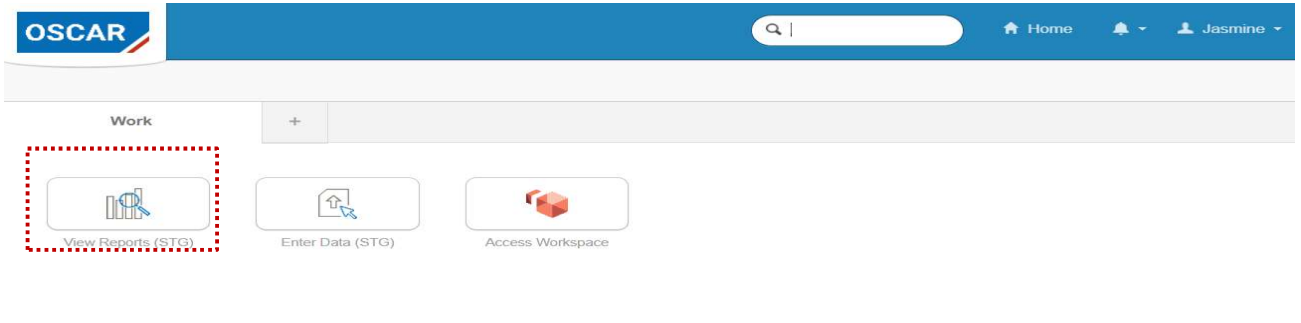
Your reports are based in the 'Team Content' under WGA folder.
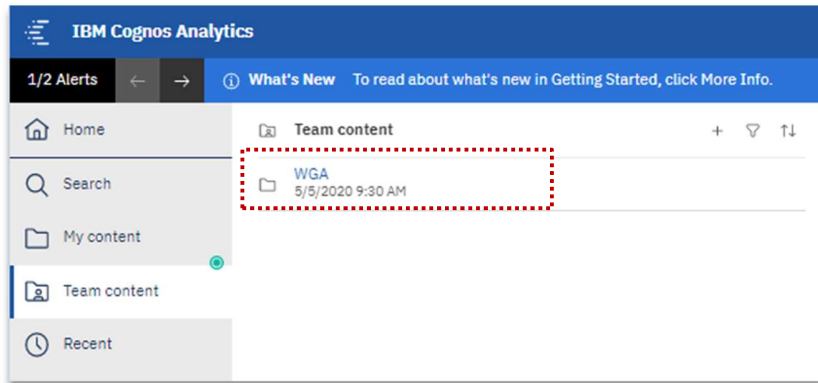
Team content > WGA > Auditor report:

Team content > WGA > Auditor report > Local Government:

7.2.7.2   Running the Auditor report

Once you have selected the Local 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
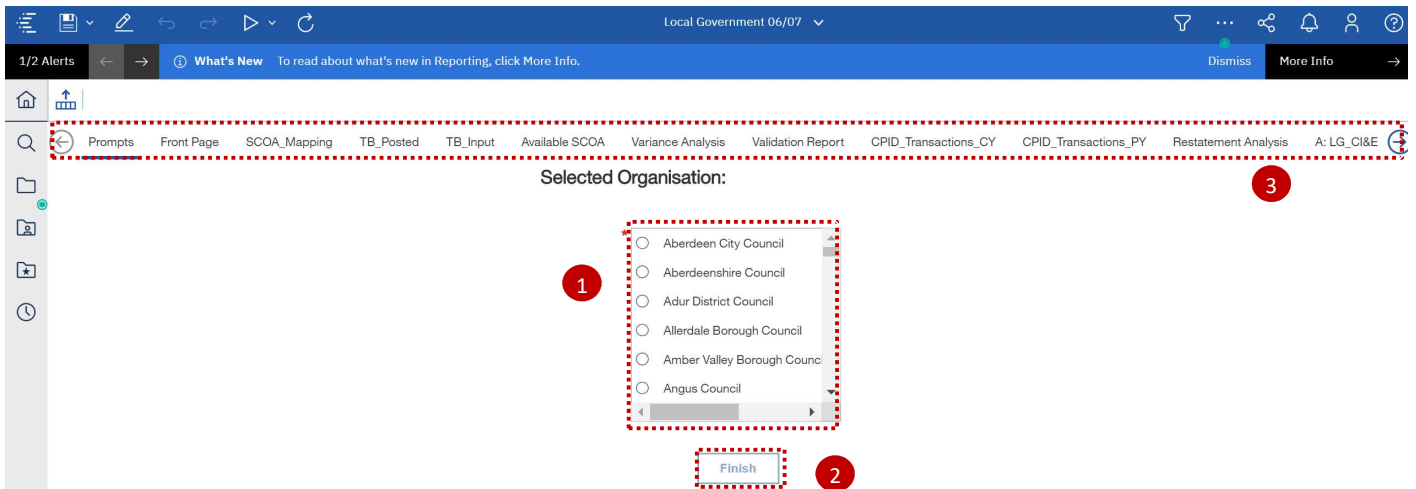
7.2.7.3   Proforma tabs in the Auditor report

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

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**'.*

7.2.7.4   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.

Variance Analysis

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

CPID_Transaction_PY

This shows the prior year CPID transactions data

7.2.7.5   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'.
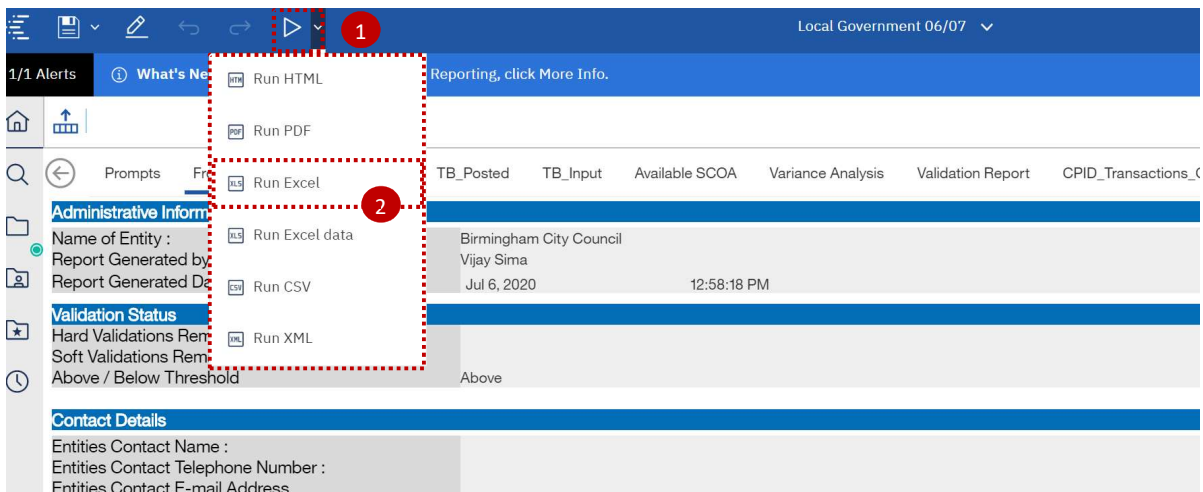
3. The following screen will be presented to indicate the report is being downloaded and can be saved to your device.
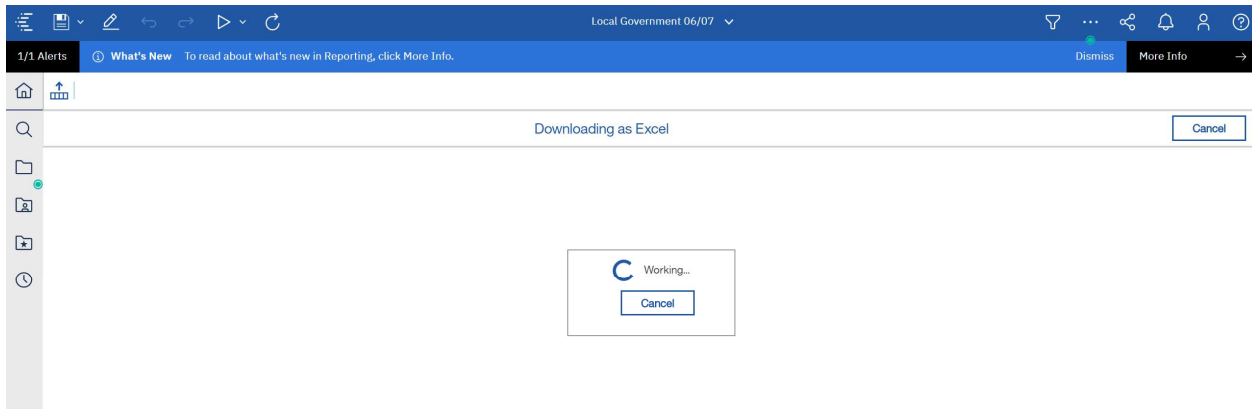
7.3 Next steps

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
CI&E	Comprehensive Income & Expenditure Accounts: Net Operating Expenditure and Surplus/Deficit for the year	The C I & E tab collects income and expenditure information, including grant and taxation income.
Restatement CI&E	Prior Year Comprehensive Income & Expenditure Statement - Restated	If you have any restatements for prior year comprehensive income and expenditure, enter the adjustment amount to align to last year's CI&E figure. Any necessary restatements according to the income or expenditure type (such as staff costs, or grants and subsidies), and reason for the adjustment (such as accounting policy changes, or changes to your authority's structure etc) will be populated from the Restatement Analysis tab.
Balance Sheet	Balance Sheet – Including Restatements	The balance sheet is populated from the other profoma sheets within the OSCAR. Last year's opening balances will be automatically pre-populated.
Restatement Analysis	Restatement Analysis	The aim of this sheet is to provide details of any prior period restatements, which will feed through to the primary statements and relevant tabs of the DCT. Any entity who has made a prior period adjustment must complete this tab. Please select the primary statement, note (SCOA will automatically complete), and restatement reason. Then enter the debits and credits into the schedule.

Liabilities & Provs	Liabilities & Provisions	This tab collects data on long- and short-term creditor balances, long and short-term receipts in advance, provisions and donated assets. Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out "other" short term and long-term creditor balances.
Fin Inst	Financial Instruments	If you have a material risk in particular areas, such as credit risk, additional information will also be required on the tab. In the fair values section, we ask you to confirm the amount of the balance which is held with WGA counterparties, and then only disclose the fair value of the remaining, externally held amount. In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 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) The financial instruments tab will contain data fed through from the Investments, JVs and Associates 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.
Non-Curr Assets – Add Info	Non-Current Assets – Additional Information	The NCA Additional Information tab is used to identify material assets not consolidated into WGA, such as voluntary aided schools or shared ownership assets
PP&E & Invest Prop	Property, Plant & Equipment and Investment Properties	For PP&E, please note that we require land to be split out separately from buildings. Please also remember to fill out the cash flow information section at the bottom of the tab.
Intangibles	Intangible Assets	One point to note is that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.

Inv, JVs & Assoc	Joint Ventures & Associates and Investments	We have incorporated changes made to IFRS 9. The public sector will apply retrospective application without restatement of comparatives from 1 April 2018. We collect short term and long term investment totals, and then ask you to split these between amounts with WGA counterparties ("internal" amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later on. For the other financial assets table, there are three new implemented categories. The categories are now "amortised cost", "Fair value through profit or loss" and "Fair value through OCI". External balance will be brought through from the earlier tables and split out manually. You also need to categorise the assets for current deposits and current loans as either "Fair value through profit or loss" or "Fair value through OCI". If you do not have external balances for current loans or current deposits, please do not complete this table.
Current Assets & AHFS	Current Assets (including long-term debtors) & Assets Held for Sale	This tab collects data on inventories, debtors, cash holdings and assets held for sale.

CollFund	Collection Fund	The collection fund tab will not be visible to Welsh, Scottish or Northern Irish local authorities. Only English local authorities will complete this. This worksheet is used to record the breakdown of the Collection Fund Adjustment Account balance as at year end. This tab is used for both preceptor and billing authority. So, depending on which one you are will depend on how you fill in this spreadsheet. The worksheet is divided into two sections – the top section is for Council Tax and the bottom section is for Business Rates. Data is required on any line not marked "Leave row blank". Where the WGA preparer is a Billing Authority – the Council Tax section will disclose the name of the Billing Authority and its Major Preceptors, and the Business Rates section will disclose the name of the Billing Authority and its Major Preceptors and Central Government. Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority. Where the WGA preparer is a Police and Crime Commissioner – the Council Tax section will disclose the name of each Billing Authority, but the Business rates section shows the message "leave row blank". Where the WGA preparer is a body that does not receive Council Tax or Business Rates, then both sections will be marked "leave row blank".
IAS 19 Pensions	IAS 19 Pension Liability	This tab collects information on your scheme assets and liabilities, as well as additional disclosure and analysis information. Please provide the additional information if it is available to you in your actuarial report.
Reserves	Reserves	When completing your reserves data, if you cannot locate a column for a particular usable reserve, please note there is an "other earmarked reserves" column available
I&E NCS Subjective Analysis	Comprehensive Income and Expenditure Accounts: Net Cost of Services	This tab collects income and expenditure information according to your net cost of services, with pensions and staff data feeding from the applicable tabs. Please only use the miscellaneous income category as a last resort.
Additional Data	Additional Disclosures	This tab looks at your finance and operations leases, and PFI contracts. Please note that staff numbers must be entered as whole numbers (not £000's).

Add Info transferred debt	Additional Disclosure: transferred debt	This tab is only relevant for English local government, who should complete this tab if they are holding transferred debt as a balance sheet liability.

9   Annex B – CG forms

9.1   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 LG_WGAreturns@hmtreasury.gov.uk

9.2   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).

10 Annex C - Acronyms and jargon (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

Acronym	Description
SCOA	Standard chart of account
SOCI	Statement of Comprehensive Income
SOFP	Statement of Financial Position
Soft validation	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
T&OP	Trade and other payable
T&OR	Trade and other receivable
TB	Trial balance
WF	Workflow
WGA	Whole of Government Accounts