

**OSCAR II**  
**Business Process Guidance**  
**WGA – Local Government**

## Table of Contents

<b>1</b>	<b>Introduction</b>	<b>4</b>
1.1	Context	4
1.2	What's New for WGA on OSCAR II	4
1.3	Purpose of this document	4
1.4	Related materials	4
1.5	How to use this guidance	5
1.6	Additional support	5
<b>2</b>	<b>Roles and Responsibilities</b>	<b>6</b>
<b>2.1</b>	<b>Requesting access to OSCAR II</b>	<b>7</b>
2.1.1	Local Government & Public Corporations	7
<b>3</b>	<b>Accessing OSCAR II</b>	<b>8</b>
3.1	Brief description	8
3.2	Activities	8
3.2.1	Log in page	8
3.2.2	Navigating to WGA	10
3.3	Next steps	13
<b>4</b>	<b>WGA on OSCAR II</b>	<b>14</b>
4.1	Brief description	14
4.2	Activities	14
4.2.1	Introduction to WGA books	14
4.2.2	Overview of the WGA process	15
4.3	Next Steps	15
<b>5</b>	<b>Step: Data entry features</b>	<b>16</b>
5.1	Brief description	16
5.2	Activities	16
5.2.1	Selecting the organisation	16
5.2.2	Navigating tabs	17
5.2.3	Entering data	17
5.2.4	Saving and refreshing data	18
5.2.5	Copy / paste input view	19
5.2.6	Exporting data	20
5.3	Next steps	20
<b>6</b>	<b>Step: Counter party transactions</b>	<b>21</b>
6.1	Brief description	21
6.2	Activities	21
6.2.1	CPID transactions	21
6.2.2	Bulk CPID input	23
6.2.3	Counterparty validation errors	24
6.2.4	Matches Analysis Tool	24
<b>7</b>	<b>Step: Local Government Data Entry</b>	<b>27</b>
7.1	Brief description	27
7.2	Activities	27
7.2.1	Selecting your organisation and starting your submission	27
7.2.2	Homepage and submission cycles	28
7.2.3	Proformas	32
7.2.3.1	CI&E – Comprehensive Income & Expenditure Statement: Net Operating Expenditure and Surplus/Deficit for the year	32
7.2.3.2	I&E NCS Subjective Analysis	33
7.2.3.3	Re-Statement CI&E	34
7.2.3.4	Balance Sheet	35

## OSCAR II WGA – Local Government Guidance

---

7.2.3.5	Restatement Analysis .....	35
7.2.3.6	PPE & Invest Prop – Property, Plant & Equipment and Investment Properties .....	37
7.2.3.7	Intangibles- Intangible Assets .....	39
7.2.3.8	Inv, JVs & Assoc Investments, Joint Ventures and Associates. ....	41
7.2.3.9	Current Assets & AHFS - Current Assets (Including long-term debtors) & Assets Held for Sale.....	44
7.2.3.10	Liab & Provs – Liabilities and Provisions .....	47
7.2.3.11	Financial Instruments.....	50
7.2.3.12	Collection Fund.....	52
7.2.3.13	IAS 19 Pension liabilities .....	53
7.2.3.14	Reserves .....	54
7.2.3.15	Non-Current Assets- Additional Information .....	56
7.2.3.16	Additional data – Additional Disclosures.....	56
7.2.4	Validation Report .....	59
7.2.5	Validations.....	60
7.2.6	Decimal Points Validation .....	61
7.2.7	Auditor report .....	62
7.2.7.1	Accessing the Auditor report.....	62
7.2.7.2	Running the Auditor report.....	63
7.2.7.3	Proforma tabs in the Auditor report.....	64
7.2.7.4	Additional tabs in the Auditor report.....	65
7.2.7.5	Exporting the Auditor report.....	66
7.3	Next steps .....	67
<b>8</b>	<b>Annex A – Proforma tabs.....</b>	<b>68</b>
<b>9</b>	<b>Annex B – CG forms .....</b>	<b>73</b>
9.1	CG-03- Confirmation of Minor Body status .....	73
9.2	CG-04 -Management Review Checklist.....	73
<b>10</b>	<b>Annex C - Acronyms and jargon (A-Z) .....</b>	<b>74</b>

## 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](https://www.gov.uk)
- CPID lists, Match Relationships, CG03, and CG04 forms can be downloaded from OSCAR II and also available on [GOV.UK](https://www.gov.uk).

### 1.3 Purpose of this document

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

### 1.4 Related materials

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

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

## 1.5 How to use this guidance

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

## 1.6 Additional support

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

- For technical queries relating to OSCAR II access and the WGA application, please contact [oscar@support.deloitte.co.uk](mailto: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](mailto: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](mailto: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](mailto: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.

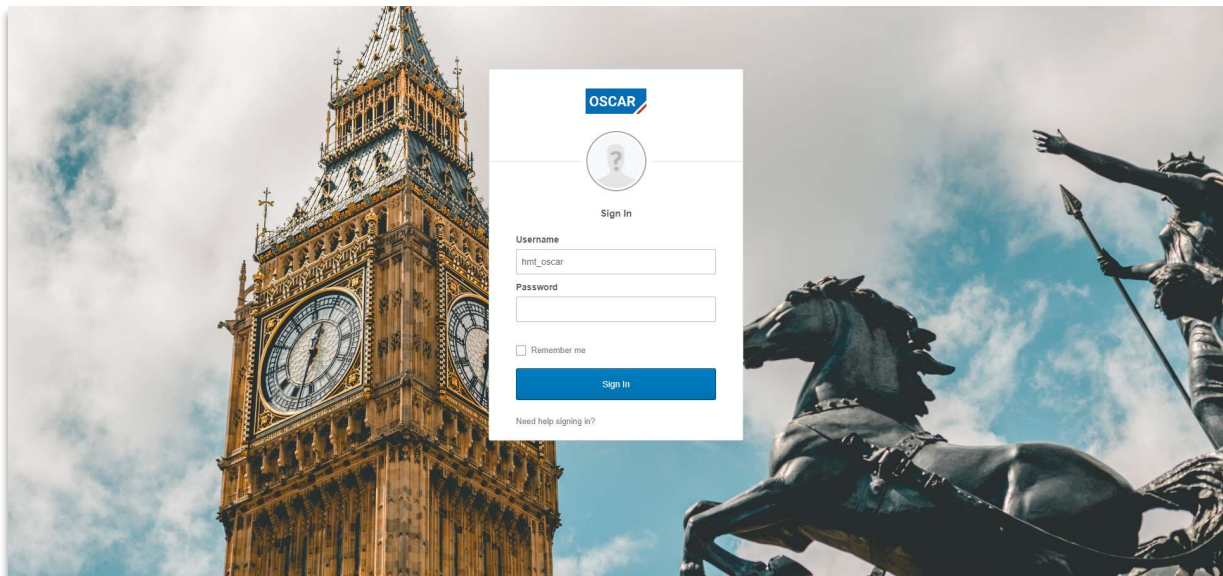
#### 3.2.1 Log in page

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.

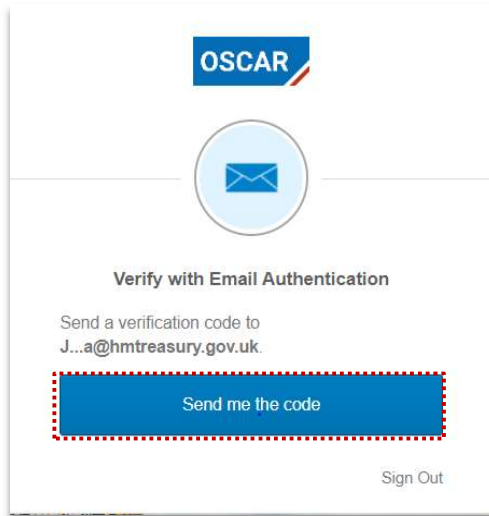
To log into OSCAR II, use the link <https://oscar.hmt.gov.uk> and you will arrive at the log in page to enter your username and password:





## OSCAR II WGA – Local Government Guidance

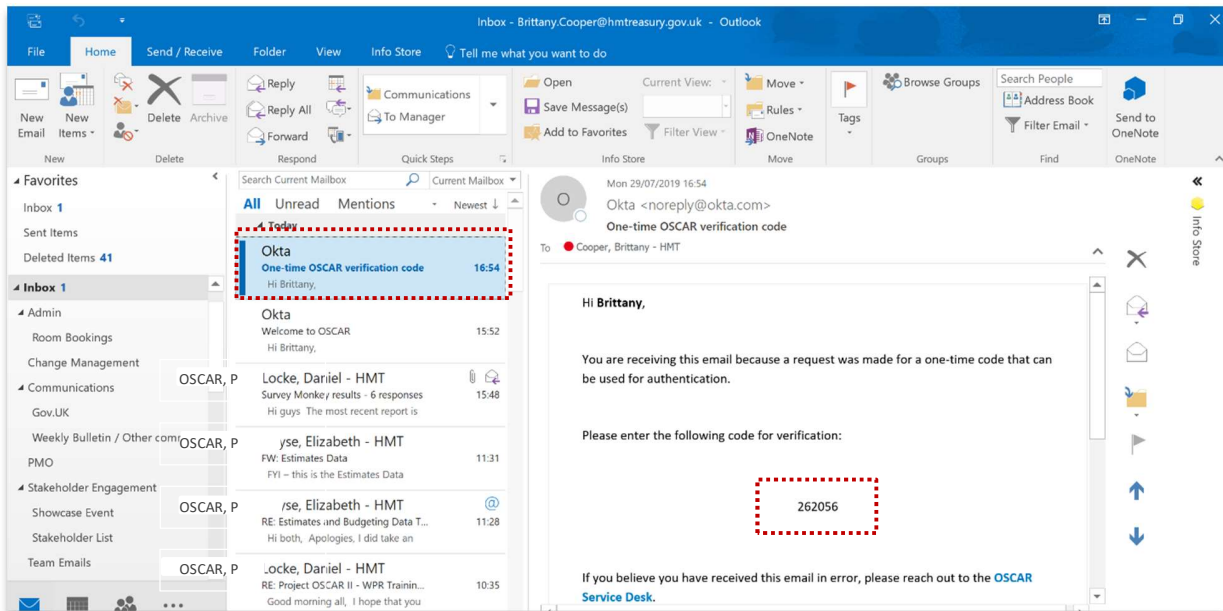
To generate the single-use authentication code click on **'Send me the code'** in the Email Authentication Form.



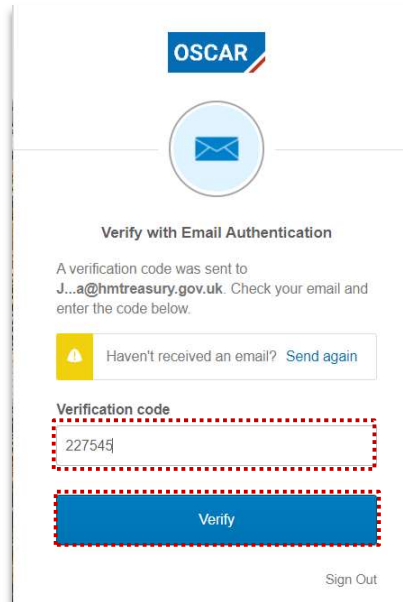
Once done, an email will be sent to your inbox, with subject 'One-time OSCAR verification code'. In the email you will find a code, as shown in the example below.

### **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.



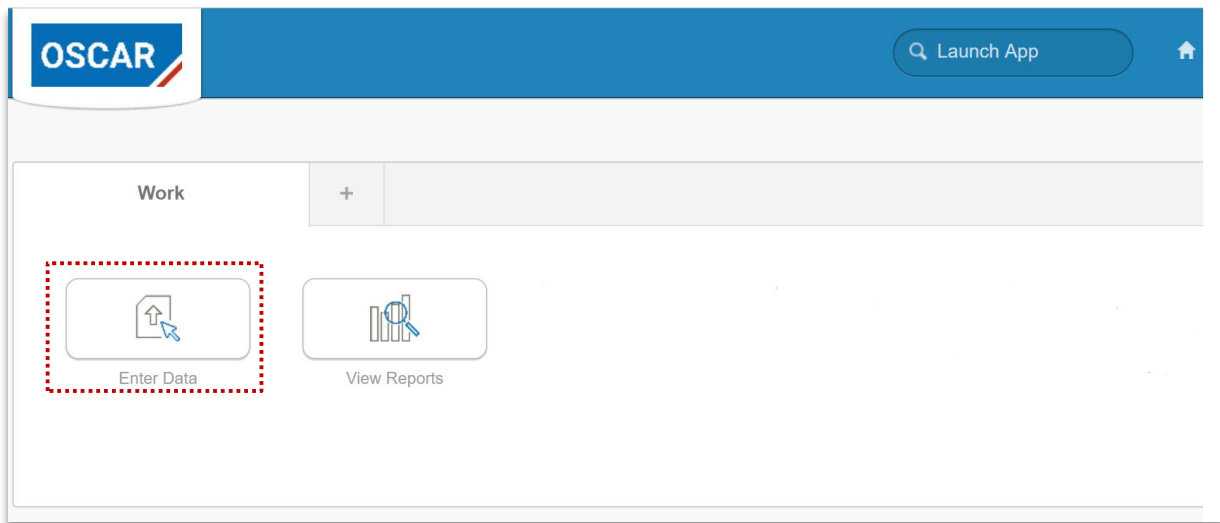
### 3.2.2 Navigating to WGA

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

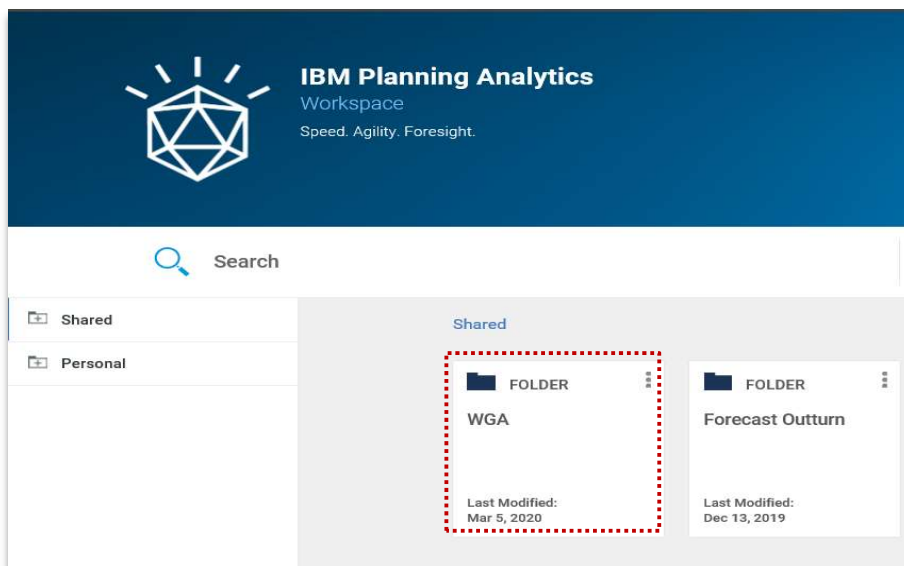
In the OSCAR II landing page, you will find two options:

- |                     |                                                        |
|---------------------|--------------------------------------------------------|
| <i>Enter data</i>   | This directs users to the data entry pages             |
| <i>View Reports</i> | 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).



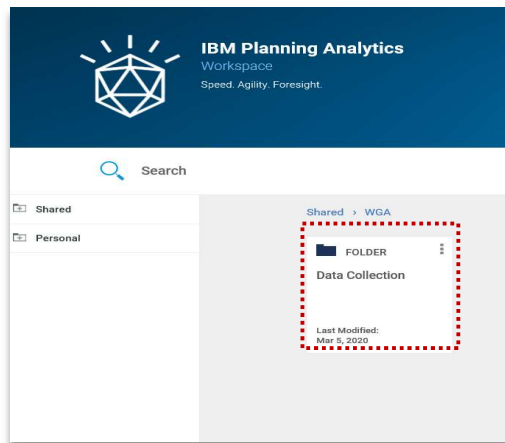
After clicking on the **'Enter Data'** tile, you will reach a screen titled "IBM Planning Analytics". This is where you will find folders which relate to different processes. To proceed to the WGA area, click **'WGA'**.



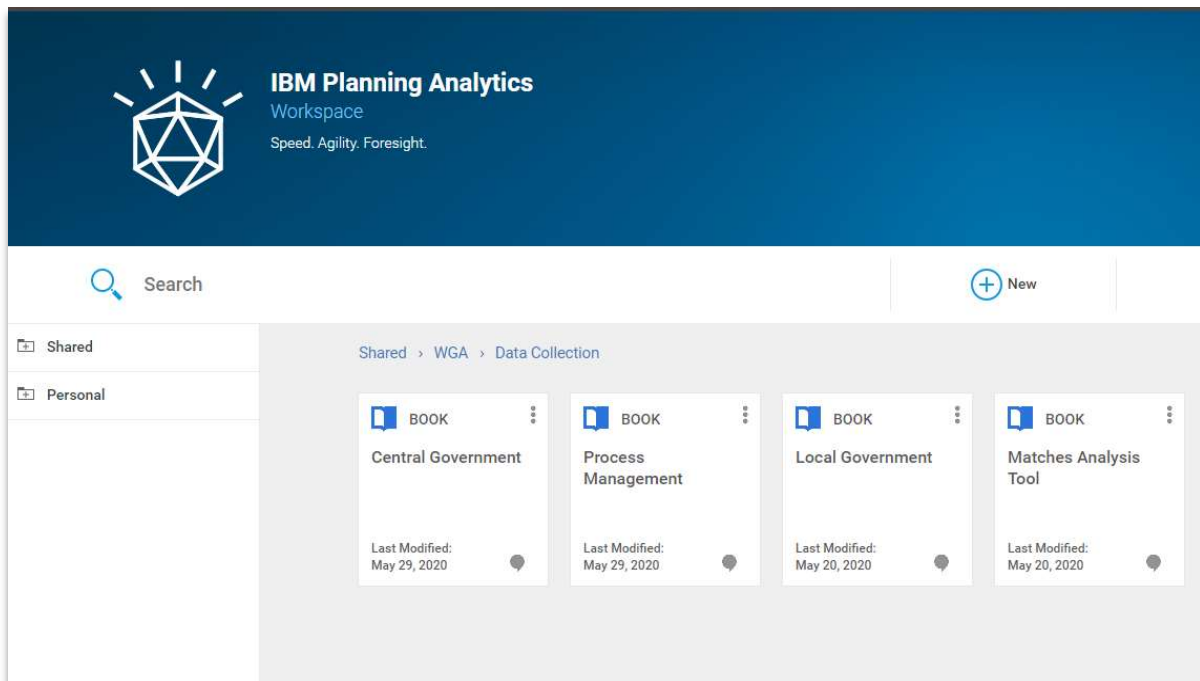
*Note that the tiles you see depend on your security profile and may be different from what you see in the example.*

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

## OSCAR II WGA – Local Government Guidance



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.

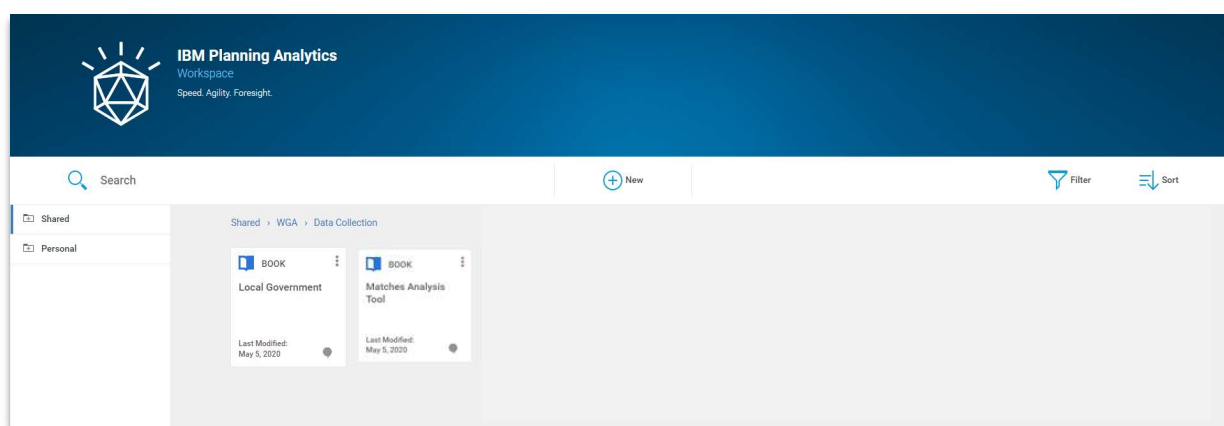
### 4.2 Activities

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:

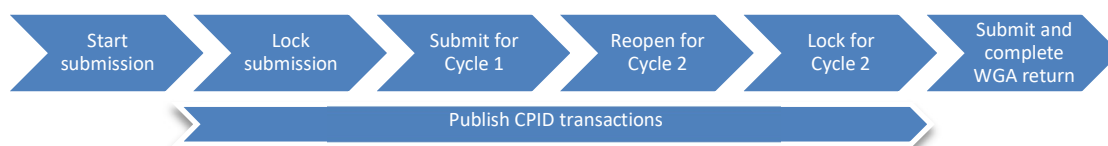


*Local Government*      *Entry and submission of Local Government financial information*

*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 in the WGA submission process:



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

The screenshot shows the OSCAR II WGA 'Homepage'. At the top left is the OSCAR logo, and to its right is the text 'Whole of Government Accounts'. In the top right corner, there are three icons: an information icon (i), an exclamation mark icon (!), and a question mark icon (?). Below these icons is a green 'VALIDATE' button. The main content area is divided into several sections. The 'Entity Selection' section contains a dropdown menu with the selected option 'organisation\_wga Bristol City Council' highlighted by a red dashed border. Below this is the 'Return Information' section, which includes a 'Workflow Status' section showing 'Open' and a 'Workflow Description' section with the text 'Status: Open. Please select Start to begin return.' To the right of the 'Return Information' section is a table with two columns: 'Workflow Step' and 'Guidance'.

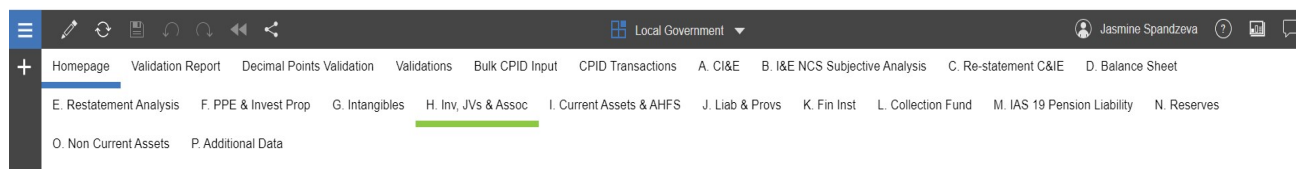
Workflow Step	Guidance
START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.
PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)



## 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.

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

### **IMPORTANT:**

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

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

In the proforma templates different colour of cells have different functionality:

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

## OSCAR II WGA – Local Government Guidance

Intangible Assets Cost	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000
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
<b>Restated balance</b>	<b>6,288</b>	<b>0</b>	<b>6,170</b>	<b>14,739</b>	<b>1,772</b>
Balance brought forward at 1 April	0	0	0	0	0
Additions	0	0	0	0	0
Donations	0	0	0	0	0
Impairment losses	0	0	0	0	0
Impairment reversal	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Transfers	0	0	0	0	0
<b>As at 31 March 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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:

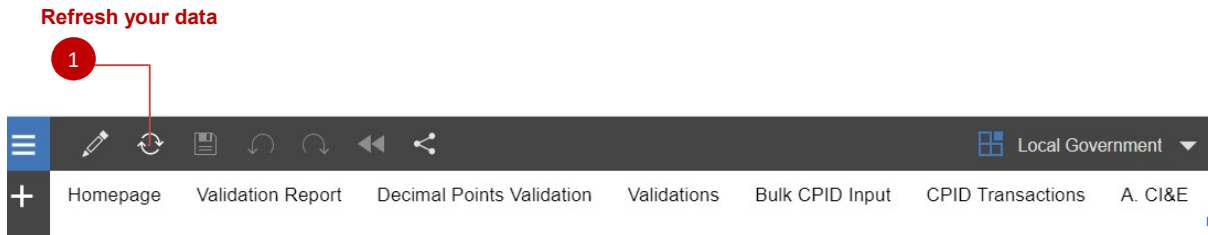
**CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year**  
As at 31/03/2020

Spreadsheet View:

REBUILD VIEW
SAVE

	£'000	Comment
Net cost of services	0	
Corporate income and expenditure		
Provisions expense (any amount not in NCS)	0	
Trading operation results - Income	0	
Trading operation results - Expense	0	
Other corporate income	0	
Other corporate expense	0	
(Following Group Accounts Only)		
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	0	

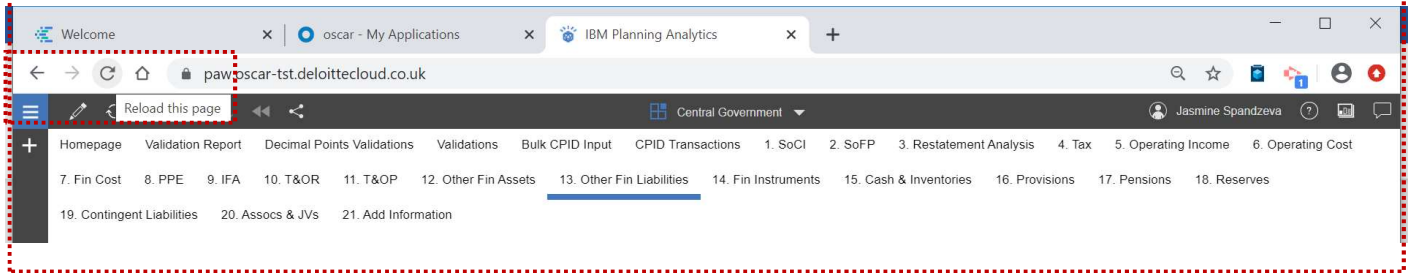
You can also click on the refresh button indicated below which will also commit the data to the database and act as a saving function.



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

**IMPORTANT:**

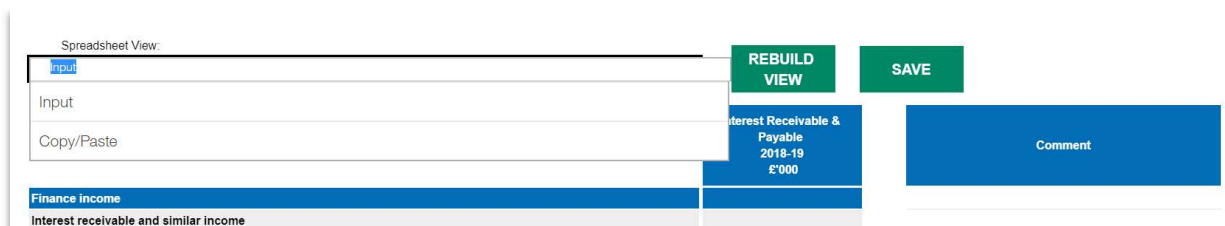
Do Not Use the Refresh button on your web browser but the Refresh/Save buttons on your worksheet.



**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>

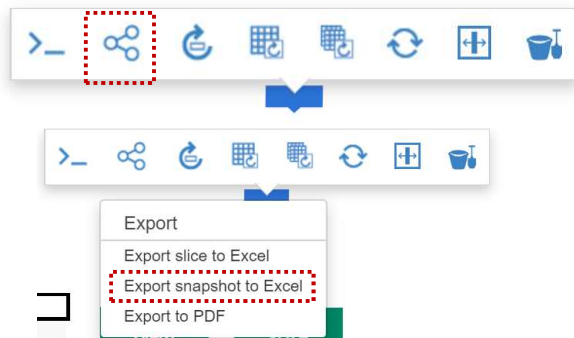
### 5.2.6 Exporting data

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: 

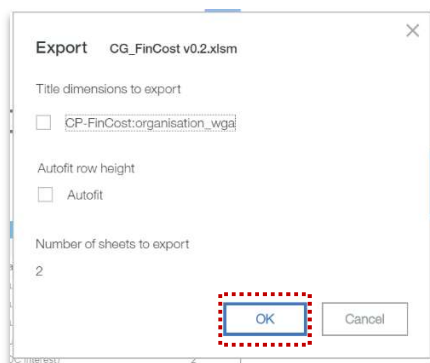
Once you click the blue box, a further bar will appear:

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

Select "Switch Method" of Input for CPID Data to switch to "CPID Transaction"  
 Current input method: *CPID Transaction*

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

1

Row No	Account Code	MSR	Trial Bal
1	14912000	22	133
2	14912000	22	
1	14917000	22	0
1	16151000	12	0
1	16155000	10	0
1	16156000	10	10,163
1	16157000	10	0

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

Select "Switch Method" of Input for CPID Data to switch to "CPID Transaction"  
 Current input method: *CPID Transaction*

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

Add Rows Select Account

SWITCH METHOD

Enter no. of rows

ADD ROWS

2

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	3	4	5			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	7		
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.

**VALIDATE**

8

Hard Validation Errors: 281

Soft Validation Errors: 0

**Publish**

281

9

**Submission**

281

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 NC&E  
E. Restatement Analysis F. PPE & Invest Prop G. Intangibles H. Inv, JVs & Assoc I. Current Assets & AHFS J. Liab & Provs K. I  
O. Non Current Assets P. Additional Data

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

SWITCH METHOD

2

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

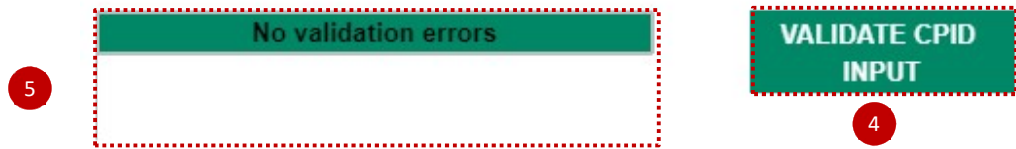
Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.

50

ADD CPID ROWS

3

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

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



### 6.2.3 Counterparty validation errors

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

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

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

### 6.2.4 Matches Analysis Tool

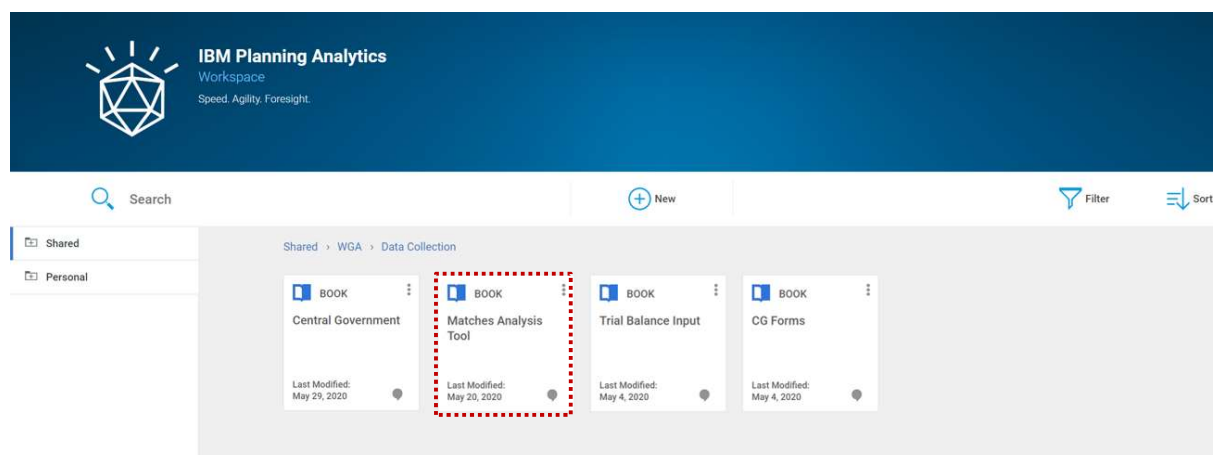
You are able to run the Matches Analysis tool where you are able to view other organisations published counterparty transactions. This can be run at any time and is dependant on organisations inputting and publishing counterparty transactions via the Homepage.



## OSCAR II WGA – Local Government Guidance

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 government.

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.

## OSCAR II WGA – Local Government Guidance

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:

The screenshot shows the 'Matches' tool interface. It features a filter table at the top with columns: MR, Account, Organisation, Org LG/CG, Org Detailed Type, CPID, CPID LG/CG, CPID Detailed Type, and Display TOP. Below this is a table of results with columns: MR, SCOA, Organisation, CPID, Instigated, Received, Mismatch, Absolute Value, and CPID Status. A 'REFRESH' button is located on the right side of the filter table.

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	
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.

Homepage   Validation Report   Decimal Points Validation   Validations   Bulk CPID Input   CPID Transactions   A. CI&E   B. I&E NCS Subjective Analysis  
 E. Restatement Analysis   F. PPE & Invest Prop   G. Intangibles   H. Inv, JVs & Assoc   I. Current Assets & AHFS   J. Liab & Provs   K. Fin Inst   L. Collecti  
 O. Non Current Assets   P. Additional Data

**OSCAR** Whole of Government Accounts i ! ?

**VALIDATE**

**Entity Selection**

organisation\_wga  
Bristol City Council

**Return Information**

Workflow Status	Workflow Step	Guidance
Open	<b>START submission</b>	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.
<b>Workflow Description</b> Status: Open. Please select Start to begin return.	<b>PUBLISH CPID transactions</b>	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)

## 7.2.2 Homepage and submission cycles

### Step 1 – start submission

To start inputting data, you will need to select:

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

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

#### Steps for Cycle 1

**Step 1 - Start submission**

Press 'Start' to commence DCT Input.

Is your organisation a minor body?

Are you above or below the audit threshold?

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

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

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

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

### Step 2 – Publish CPID transactions

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

**Step 2 - Publish CPID transactions**

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

**PUBLISH**

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

<b>Hard Validations</b> 0	<b>Soft Validations</b> 0
------------------------------	------------------------------

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

**IMPORTANT:**

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

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

**Step 3 - Lock submission for review/audit acceptance**

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

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

You can 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**'.

## OSCAR II WGA – Local Government Guidance

### Step 4 - Submit and close Cycle 1

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

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

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

SUBMIT FOR CYCLE 1

REFRESH  
VALIDATIONS

Hard  
Validations  
0

Soft  
Validations  
0

Submission  
Deadline  
01-01-2019

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

### Step 5 - Reopen for Cycle 2 changes

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

### Steps for Cycle 2

#### Step 5 - Reopen for Cycle 2 changes

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

For audited organisations, unlock to enter auditor agreed revisions.

REOPEN FOR CYCLE 2  
CHANGES

### Step 6 – Lock for Cycle 2

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

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

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

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

#### Step 6 - Lock for Cycle 2

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

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

LOCK  
FOR CYCLE 2

BACK TO STEP 5  
REOPEN FOR CYCLE 2

Hard  
Validations  
0

Soft  
Validations  
0

Submission  
Deadline  
01-04-2019

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

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

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

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

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

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

Please note once you have submitted the final return you will not be able to make any changes to data. If you do need to make changes please contact the central WGA team at [LG\\_WGAreturns@hmtreasury.gov.uk](mailto: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	<input type="text"/>
Entity's Contact Telephone Number	<input type="text"/>
Entity's Contact E-mail Address	<input type="text"/>
Auditor's Name	<input type="text"/>
Auditor's Contact Name	<input type="text"/>
Auditor's Contact Telephone Number	<input type="text"/>
Auditor's Contact E-mail Address	<input type="text"/>
Link to published financial statements	<input type="text"/>

**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](mailto: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 CI & 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’.

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

As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

	£'000	Comment
Net cost of services	113,642	
<b>Corporate income and expenditure</b>		
Provisions expense (any amount not in NCS)	7,899	
Trading operation results - Income	10,000	
Trading operation results - Expense	79,909	
Other corporate income	10	
Other corporate expense	9,999	
(Following Group Accounts Only)		
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	10	
Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax)	399,999	
Taxation payable of subsidiaries	10	
Minority interest share of profits or losses of subsidiaries	10	
Corporate income and expenditure	507,846	
<b>Other operating expenditure</b>		
Levies (not included in service lines)	4	
Net gains/losses on disposal of PPE	680	
Net gains/losses on disposal of intangibles	400	
Net gains/losses on disposal of assets held for sale	300	
[ELG, WLGL ONLY] Local (Parish Council) Precepts	200	
[ELG, WLGL ONLY] Amounts payable to Housing Capital Receipts Pool	6,777	
Other operating expenditure	8,361	
<b>Financing and investment income and expenditure</b>		



**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'.

**Comprehensive Income and Expenditure Accounts: Net Cost of Services**  
As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

Net Cost of Services		2019-20 £'000	Comment
<b>Employees</b>			
<b>Direct employee expenses</b>			
	Salaries & wages	0	
	Employers NICs	0	
<b>IAS19 defined benefit pension costs</b>			
	Employers pension current service costs	0	
	Employers pension past service costs	0	
	Recognition of gain/loss on settlement of pension liability	0	
	Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)	0	
	Agency staff	0	
	Employee expenses	0	
	Apprenticeship levy (should be approx 0.5% of staff costs)	0	
<b>Indirect employee expenses</b>			
	Other employee expenses	0	
	Employee-related provisions expense	0	
	Debits resulting from soft loans to staff	0	
	<b>Total Employee Costs</b>	<b>0</b>	
<b>Premises</b>			
	Business rates	0	
	Premises related provisions expense	0	
	Other premises related expenditure	0	
	<b>Total Premises Costs</b>	<b>0</b>	
<b>Transport</b>			

**Additional Analysis**

		Category	£'000
<b>Additional analysis of miscellaneous expenditure</b>			
	Category 1		
	Category 2		
	Category 3		
	Category 4		
	Category 5		
	Category 6		
	Category 7		
	Category 8		
	Category 9		
	Category 10		
	Category 11		
	Category 12		
	Category 13		
	Category 14		
	Category 15		
	<b>Total</b>		
<b>Additional analysis of other operating income</b>			

**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’.

**Prior Year Comprehensive Income & Expenditure Statement - Restated**

As at 31/03/2019

Spreadsheet View: Input REBUILD VIEW SAVE

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

Total Comprehensive Income and Expenditure - as reported in WGA (prior year DCT)	Adjustments to align prior year with final Statutory Account £'000	Total Restatement (excl Statutory Account Alignment) £'000	Restated Comprehensive Income and Expenditure £'000
<b>Restatements:</b>			
Council tax	0	0	0
National non-domestic rates	0	0	0
Revenue from sales of goods and services	0	0	0
Other revenue	0	0	0
Staff costs	0	0	0
Purchase of goods and services	0	0	0
Grants and subsidies	0	0	0
Depreciation and impairment charges	0	0	0
Provision expense	0	0	0
Other expenses	0	0	0
<b>Total restatements</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income and Expenditure - restated</b>	<b>0</b>	<b>0</b>	<b>0</b>

Comment

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.

**Opening Balance Sheet - Including Restatements**  
As at 31/03/2020

Select 'SAVE'

1

Please complete the form in order of the steps shown	Balance Sheet as at 31	Restated Balance Sheet 31	Total Restatement 2019	Submitted Balance Sheet
	March 2020	March 2019	£'000	31 March 2019
	£'000	£'000		£'000
<b>LONG-TERM ASSETS</b>				
Property plant and equipment	2,828,903	2,828,903	0	2,828,903
Investment properties	249,251	249,251	0	249,251
Intangible assets	11,572	11,572	0	11,572
Long-term investments	0	51,862	0	51,862
Net asset/liabs in associates and joint ventures (can be negative)	0	0	0	0
Long-term debtors	0	1,762	0	1,762
Total Long-Term Assets	3,089,726	3,143,350	0	3,143,350
<b>CURRENT ASSETS</b>				
Short-term investments	0	49,082	0	49,082
Assets held for sale	1,539	1,539	0	1,539
Landfill allowance stock (should be zero)	0	0	0	0
Inventories	1,872	1,872	0	1,872
Short-term debtors	-46,272	82,942	0	82,942
Cash and cash equivalents	0	29,355	0	29,355
Total Current Assets	-42,861	164,790	0	164,790

Comment
Enter any comments that you may have

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.

## OSCAR II WGA – Local Government Guidance

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)

**Restatement Analysis**

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

Select a Primary Statement from the first column.

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

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

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

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

Primary Statement		Note		Primary Statement Submitted Balance as at 31 March 2019		Note Submitted Balance as at 31 March 2019		Restatement Reason	Counter Party Code	Debit £'000	Credit £'000	Primary Statement Restated Balance
CP-SoFP - Other non-current financial assets - 02001726	CP-Q-Fin-Assets - Deposits - 816512BA	-	-	-	-	-	-	Global Accounting Policy Change		(100)	-	(100)
CP-SoFP - Current trade and other payables - 826122BA	CP-T&OP - Other borrowings - 826122BA	(175,098)	-	(175,098)	-	-	-	Global Accounting Policy Change		1,100	-	(173,998)
<b>Total</b>										<b>3,367</b>	<b>(3,367)</b>	

## OSCAR II WGA – Local Government Guidance

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

6

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

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, Plant & Equipment and Investment Properties  
As at 31/03/2020

1
2
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.

	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
<b>Cost</b>								
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:

Property, Plan & Equipment and Investment Properties  
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.

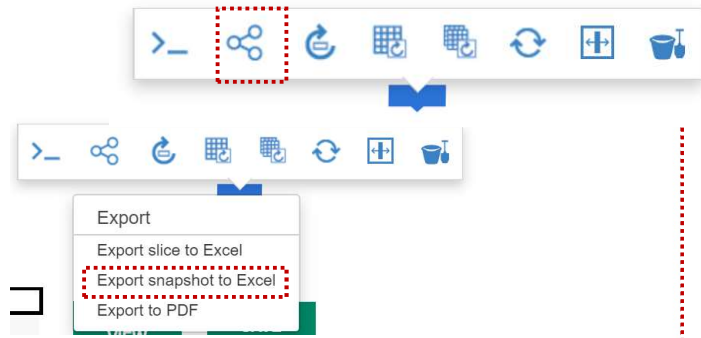
[Note that PFI assets should be included in the appropriate asset class. The additional column for movement on PFI assets included in the PP&E CODE Guidance Notes is not required for WGA]

	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture & Equipment £'000	Infrastructure Assets £'000	Community Assets (if historic cost) £'000	Surplus Assets £'000	Assets Under Construction & WIP £'000	Heritage Assets £'000	Transport bodies ONLY: Transport Equipment £'000
Additions	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0	0	0
Impairment reversals	0	0	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	0	0
Revaluation	0	0	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0	0	0

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

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

Select the export icon



Select 'Export snapshot to Excel'

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

5. Complete any cash flow information in this section

		Investment Properties €'000
<b>Cost</b>		
	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
<b>Additions</b>		
	Purchases	0
	Construction	0
	Subsequent expenditure	0
	Disposals	0
	Net gains/losses from fair value adjustments	0
<b>Transfers</b>		
	To/from Inventories	0
	To/from property, plant and equipment	0
	Other movements	0
	Closing balance at 31 March 2020	249,251
<b>Additional cash flow information</b>		
	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'.

# OSCAR II WGA – Local Government Guidance

## Intangible Assets As at 31/03/2020

Spreadsheet View:

**REBUILD VIEW** **SAVE**

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

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

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
<b>Cost</b>								
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
<b>Additions</b>								
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	24,160	0	0	0	0	0	0	24,160
<b>Amortisation</b>								
Carried forward at 31 March 2019	-12,588	0	0	0	0	0	0	-12,588
Adjustment	0	0	0	0	0	0	0	0
Restated	-12,588	0	0	0	0	0	0	-12,588

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:

**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	0
Donations	0	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	0

### IMPORTANT:

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

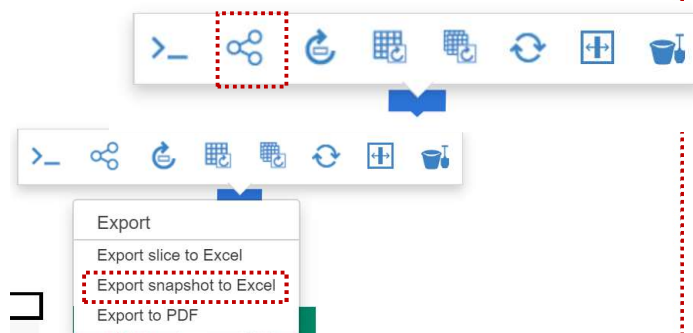


**Please note:**

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

Select the export icon

Select 'Export snapshot to Excel'



Once you have exported the worksheet you will be able

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 (-)
<b>Total net cash flow</b>	<b>0</b>	

**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

## OSCAR II WGA – Local Government Guidance

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, Joint Ventures and Associates**  
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.*

**Joint Ventures and Associates: this could potentially be a large net liability balance**  
We expect that the equity method is applied, so only your share of the balance is recorded in your accounts

Share of post tax results of associates and joint ventures	£'000	Comment
<b>Associates balance</b>		
Closing balance as at 31 March 2019 (closing balance from last years WGA return)	0	
Adjustments	0	
Restated balance as at 1 April 2019	0	
Share of net assets/liabilities at 1 April 2019	0	
Share of post tax results	0	
Dividends	0	
Impairments	0	
Acquisitions	0	
Disposals	0	
Revaluations	0	
Reclassifications	0	
Share of net assets/liabilities at 31 March 2020	0	
Share of post tax results of associates and joint ventures	0	
Total assets	0	
Total liabilities and shareholders' equity	0	
Net total (should be same as above)	0	

### 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.

## OSCAR II WGA – Local Government Guidance

### 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
<b>Short Term Investments</b>					
Shares and equity type investments	0	0	0	0	
Deposits	0	48,082	0	48,082	
Loans	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	48,082	0	48,082	
<b>Long Term Investments</b>					
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
<b>Other Current Financial Assets</b>						
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	0	0	0	10	
Other	14	0	0	0	0	
As at 31 March 2020	64	0	0	0	64	
<b>Other Non-Current Financial Assets</b>						
Shares and equity type investments	40	0	0	0	0	
Deposits	30	0	0	0	0	
Loans	0	100,000	0	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
<b>Categorisation of Assets for Current Deposits and Current Loans ONLY</b>				
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

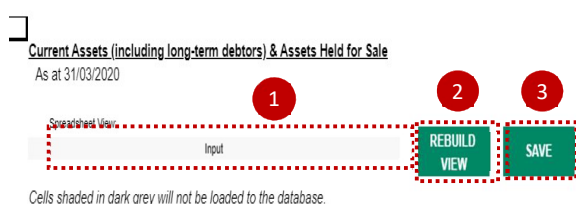
	£'000	Comment
Proceeds from sale of financial assets [Sales (in-flow) negative value (-)]	0	
Income / repayments for financial assets [Income (in-flow) negative value (-) + repayments (outflow) positive value (+)]	0	
Purchase of financial assets [Purchases (out-flow) positive value (+)]	0	
Proceeds from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

**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'.



**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
<b>Debtors falling due within one year:</b>				
Contract Receivables (IFRS 15)	0	0	0	0
Contract Assets (IFRS 15)	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 WILG)	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
<b>Total Debtors falling due within one year</b>	<b>-46,272</b>	<b>82,942</b>	<b>0</b>	<b>82,942</b>
<b>Debtors falling due after more than one year:</b>				
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 (IFRS 15)	0	0	0	0
Contract Assets (IFRS 15)	0	0	0	0
<b>Total Debtors falling due after more than one year</b>	<b>0</b>	<b>1,762</b>	<b>0</b>	<b>1,762</b>

## OSCAR II WGA – Local Government Guidance

### 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
<b>Cash in current bank accounts</b>		
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	
<b>Total cash holdings</b>	<b>0</b>	
<b>Cash held by authority</b>		
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	
<b>Total cash holdings</b>	<b>269</b>	
<b>Short term / liquid deposits</b>		
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	
<b>Total cash holdings</b>	<b>29,086</b>	

### 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
<b>PP&amp;E</b>		
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	
<b>Intangibles &amp; other assets</b>		
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	
<b>Total</b>		
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
<b>Assets</b>		
Contract assets at the beginning of the period	0	
Contract assets at the end of the period	0	
<b>Liabilities</b>		
Contract liabilities at the beginning of the period	0	
Contract liabilities at the end of the period	0	

**Additional Analysis**

	Category	£'000
<b>Additional analysis of other debtors falling due within one year</b>		
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 REBUILD VIEW SAVE

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

	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
<b>Short term creditors</b>				
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
<b>PFI finance lease liability (short term):</b>				
Short term part of finance lease liability on balance sheet PFI contracts	0	-134,382	0	-134,382

## OSCAR II WGA – Local Government Guidance

### 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
<b>Restated balance at the beginning of the year</b>	<b>0</b>	<b>-23,818</b>	<b>3,739</b>	<b>-20,079</b>
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
<b>Total</b>	<b>0</b>	<b>-23,818</b>	<b>3,739</b>	<b>-20,079</b>

**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
<b>Restated balance at the beginning of the year</b>	<b>0</b>	<b>-14,500</b>	<b>-14,500</b>
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
<b>Total</b>	<b>0</b>	<b>-14,500</b>	<b>-14,500</b>

**Note: Last year's balances will be automatically populated**



## OSCAR II WGA – Local Government Guidance

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
<b>Split between short &amp; long term</b>								
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	0	0	-4,522	-31,435
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-26,913</b>	<b>0</b>	<b>0</b>	<b>-4,522</b>	<b>-31,435</b>
<b>Break down into expected timing of discounted cash flows:</b>								
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
<b>Additional analysis of other short term creditors</b>		
	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
	<b>Total</b>	<b>0</b>
<b>Additional analysis of other long term creditors</b>		

**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.

Financial Instruments  
31/03/2020

Spreadsheet View:

Input

REBUILD  
VIEW

SAVE

2

#### Instructions for completing this tab:

Some cells auto-populate with data brought through from other tabs. Therefore please ensure you complete LP-Inv,JVs & Assoc, LP-Current Assets & AHFS, and LP-Liabilities & Provs before completing this tab.

All entities who have financial instruments will need to complete the "income, expense, gains and losses" table and the "fair values" tables.

There are some additional tables on the tab which only some entities need to complete. Please answer the questions below, your answers will indicate which of the additional tables you will need to complete.

#### Questions

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

- 1) did you need to disclose Credit Risk as a material risk in your accounts?
- 2) did you need to disclose Liquidity Risk as a material risk in your accounts?
- 3) did you need to disclose Interest Rate Risk as a material risk in your accounts?

1

Select Yes or No on dropdown

Yes  If YES, co

Select  If YES, co

Select  If YES, co

## OSCAR II WGA – Local Government Guidance

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.

### CREDIT RISK SECTION - Only complete these tables if you answered Yes to the Credit Risk question at the top of the tab.

#### Guidance Note for completion of Financial Assets by credit rating and by geographic area tables

Amounts held with external counterparties under each category are automatically brought through from the LP, Inv, JV & Associates tab, except for Cash and Cash Holdings where the figure needs to be manually entered. Please then split out these external balance totals by credit rating in the first table and by geographic area in the second table.

Financial Assets by credit rating at year end (before collateral held or other credit enhancements)  
Please enter gross credit exposure by credit rating at year end. Information should be entered for external data only.

	External Assets - to be split by credit rating £'000	of which AAA or equivalent £'000	of which AA or equivalent £'000	of which A or equivalent £'000	of which rated not strong £'000	of which not rated £'000	TOTAL £'000	Comment
<b>Financial Assets by credit rating at year end</b>								
Cash and cash equivalents - In 'External Assets to be split by credit rating' cell, please enter your total Cash Holdings from the Current Assets & A/R/FD tab less any amounts held within the WGA boundary	0	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	0	
All other assets held at FVPL	0	0	0	0	0	0	0	
All other assets held at FVOCI	0	0	0	0	0	0	0	
<b>As at 31 March 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Financial Assets by geographic area at year end</b>								
Cash and cash equivalents - In 'External Assets to be split by credit rating' cell, please enter your total Cash Holdings from the Current Assets & A/R/FD tab less any amounts held within the WGA boundary	0	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	0	
All other assets held at FVPL	0	0	0	0	0	0	0	
All other assets held at FVOCI	0	0	0	0	0	0	0	
<b>As at 31 March 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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.

### LIQUIDITY RISK SECTION - Only complete this table if you answered Yes to the Liquidity Risk question at the top of the tab

Contractual maturity for financial liabilities	Maturity analysis for financial liabilities					Total as at 31 March £'000	Comment
	0 to 12 months £'000	1 to 2 years £'000	2 to 5 years £'000	5 to 10 years £'000	over 10 years £'000		
Total short term and long term financial liabilities	0	0	0	0	0	0	

### INTEREST RATE RISK SECTION - Only complete these tables if you answered Yes to the Interest Rate Risk question at the top of the tab

Interest Rate Profile Information should be entered for external data only	Non-interest bearing £'000	Floating rate £'000	Fixed rate £'000	Total £'000	Comment
	<b>Financial Assets</b>				
In Sterling	0	0	0	0	
In Other Currencies	0	0	0	0	
<b>As at 31 March 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Financial Liabilities</b>					
In Sterling	0	0	0	0	
In Other Currencies	0	0	0	0	
<b>As at 31 March 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Financial Liabilities - Analysis of sensitivity to movements in interest rates e.g. impact of 1% change in interest rate on operating balance/net worth As per CODE guidance p754, but less detail required  
Information should be entered for external data only

	Impact on surplus/deficit on provision of services £'000	Impact on net worth £'000	Comment
<b>Financial Liabilities</b>			
Increase by 1% (100 basis points)	0	0	
Decrease by 1% (100 basis points)	0	0	

**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



**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	0	6	0	Control total not equal to zero
7	100	106	-106	0	0	0	100	0	Control total not equal to zero
8	100	6	0	0	0	0	106	0	Control total not equal to zero
9	100	100	0	0	0	0	200	0	Control total not equal to zero
10	100	100	0	0	0	0	200	0	Control total not equal to zero
11	100	100	0	0	0	0	200	0	Control total not equal to zero
12	100	100	0	0	0	0	200	0	Control total not equal to zero
13	100	6	0	0	0	0	106	0	Control total not equal to zero
14	100	100	0	0	0	0	200	0	Control total not equal to zero
15	100	100	0	0	0	0	200	0	Control total not equal to zero
16	100	100	0	0	0	0	200	0	Control total not equal to zero
17	100	100	0	0	0	0	200	0	Control total not equal to zero
18	100	6	0	0	0	0	106	0	Control total not equal to zero
19	100	6	0	0	0	0	106	0	Control total not equal to zero
20	100	6	0	0	0	0	106	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’.



**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.**

Scheme liabilities	Schemes (Funded/Unfunded) 2018-19 £'000	Comment
<b>Funded schemes</b>		
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	

## OSCAR II WGA – Local Government Guidance

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
	<b>Total unfunded</b>	<b>650</b>
Funded schemes		
	Local government	0
	Other funded	0
	<b>Total funded</b>	<b>0</b>
<b>Total</b>		<b>650</b>

**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
<b>Total</b>			<b>650</b>

**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.

## OSCAR II WGA – Local Government Guidance

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'.

### Reserves

As at 31/03/2020

Spreadsheet View: Input

REBUILD VIEW SAVE

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

	USABLE RESERVES								
	General or County Fund £'000	[ELG, WLG, SLG ONLY] HRA Balance (incl. Housing Repairs Account) £'000		Capital Receipts Reserve £'000	[ELG, WLG ONLY] Major Repairs Reserve / [WLG] Schools Reserve £'000		Capital Grants Unapplied Account £'000	Other Earmarked Reserves £'000	Total Usable Reserves £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Restated balance at the beginning of the year	0	0	0	0	0	0	0	0	
Opening balance at 1 April	0	0	0	0	0	0	0	0	
(Surplus) or deficit on provision of services	0	0							
<b>Other Comprehensive Income and Expenditure</b>									
Revaluations - gains and losses - tangible PPE or financial instruments									
Revaluations - gains and losses - intangible assets only									
Impairment losses (chargeable to revaluation reserve)									
Amounts recycled (AFS Reserve) to the I&E Account after impairment or derecognition									
Premeasurements of the net defined benefit liability (asset) recognised in the pensions reserve									
<b>Group Accounts:</b>									
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde Paph for Tsport									
Share of other Cl&E of Associates & Joint Ventures (Group a/c's only)									
Total Comprehensive Income and Expenditure									
<b>ADJUSTMENTS BETWEEN ACCOUNTING BASIS &amp; FUNDING BASIS UNDER REGULATIONS</b>									
Depreciation, amortisation & impairment of non-current assets	0	0							
Difference between HRA depreciation and Major Repairs Allowance					0				
Measurement to the accounting basis of financial assets									

**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.

Q1. Do you have an interest in a shared ownership asset?  1

(i) Shared Ownership Assets Complete table (ii) only 3

Please complete one row for each shared ownership asset SAVE

	Shared ownership asset	Capital Value (if known) £'000	What is your percentage interest in the asset?	Are they on your balance sheet? [Yes or No]	Comment
1		0	0%		
2		0	0%		
3		0	0%		
4		0	0%		
5		0	0%		
6		0	0%		
7		0	0%		
8		0	0%		
9		0	0%		
10		0	0%		
11		0	0%		
12		0	0%		
13		0	0%		
14		0	0%		
15		0	0%		
Total		0	0%		

2

**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.



# OSCAR II WGA – Local Government Guidance

**Additional Disclosures**  
As at 31/03/2020

2      3

1

Spreadsheet View:      Input

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 separate elements)

	Land £'000	Buildings £'000	Other £'000
<b>Operating leases (non-PFI)</b>			
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
<b>Total Operating Lease Commitment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Finance leases (non-PFI)</b>			
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
<b>Total payments</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: interest element	0	0	0
<b>Total Finance Lease Commitment</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Details of PFI Contracts	2019-20 £'000	Comment
<b>PFI on balance</b>		
Number of schemes		
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
<b>PFI off balance</b>		
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	
<b>All PFI - Charges to the I&amp;E during the year</b>		
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	
<b>All PFI - Total future payments</b>		
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	
<b>PFI on balance sheet</b>		
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
<b>1) Capital commitments</b>		
Total commitments under capital expenditure contracts, in £000s at the balance sheet date	0	
<b>2) Other non-cancellable contracts (excluding capital) that are not leases or PFI contracts</b>		
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	

## OSCAR II WGA – Local Government Guidance

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		2019-20 Whole numbers only	Comment
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.			
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 - £50,000 (Number of packages)	For exit packages costing £50,000-£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	

Total cost of exit packages, in £000s	For exit packages costing < £40,000 (£'000)	For exit packages costing £40,000 - £50,000 (£'000)	For exit packages costing £50,000 - £100,000 (£'000)	For exit packages costing £100,000+ (£'000)	Comment
0	0	0	0	0	

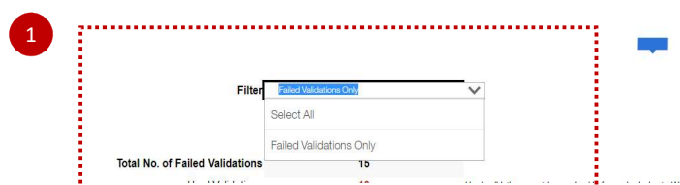
NDR and Council Tax	2019-20 £'000	Comment
[SLG ONLY] NDR		
Income from business ratepayers	0	
Cost of Collection Allowance	0	
Debts written off and movement in bad debt provision	0	
Payment to National Pool	0	
Council tax		
Debts written off and movement in bad debt provision	0	

**Please note:**  
 You will be able to download a proforma tab to SCOA mapping at [GOV.UK](https://www.gov.uk)

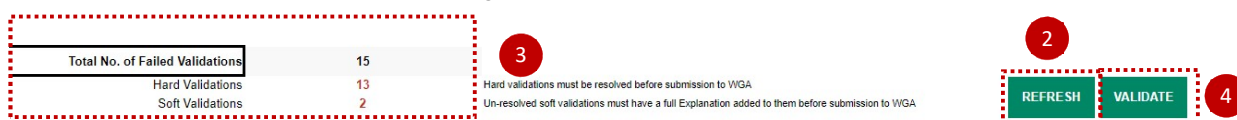
### 7.2.4 Validation Report

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

## OSCAR II WGA – Local Government Guidance

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

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

**IMPORTANT:**

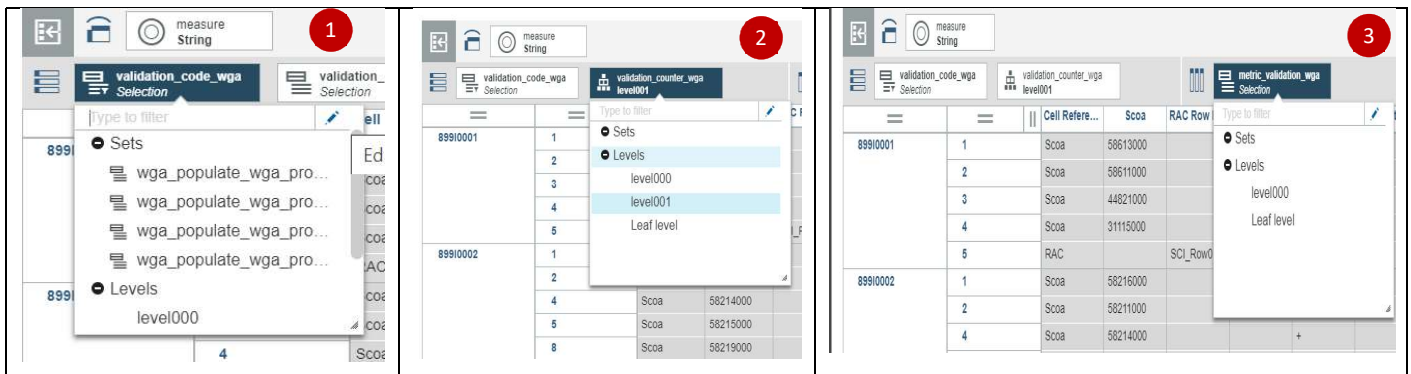
Where you have soft validation errors, you must enter a comment more than 15 characters to pass the validation.

### 7.2.5 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.



## OSCAR II WGA – Local Government Guidance

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

### 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.

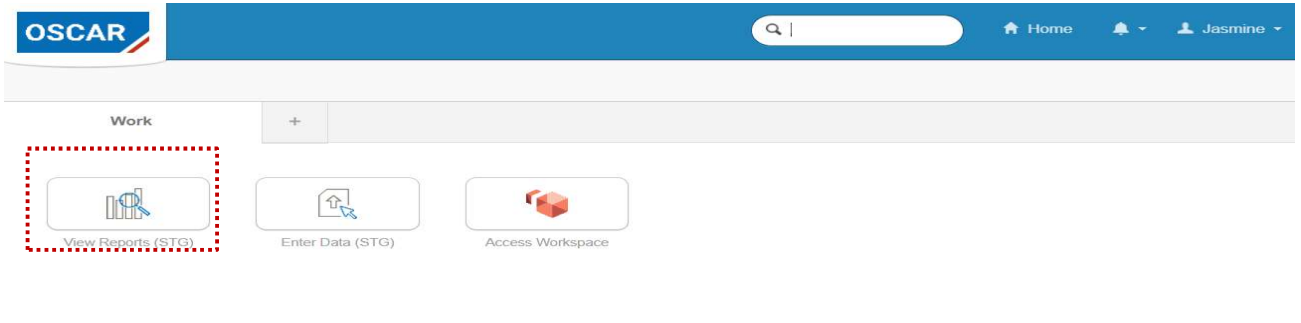
SCOA Code	Used In	Description	Value	
911711BF	CP-PP&E	Payments on account & assets under construction-Cost	59 817.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
918911BF	CP-O-Fin-Assets	Other	29 985.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88887000	CP-T&OR	Increases/decreases due to cash received/paid	-286.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88889000	CP-T&OR	Transfers from contract liabilities to receivables/payables	-286.333333333	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	-286.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.

### 7.2.7 Auditor report

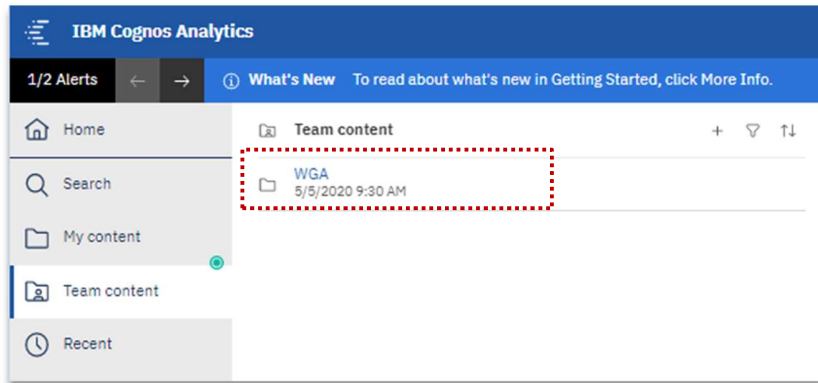
The Audit report is a view of all data submitted on the proforma tabs for the current year WGA return. This can be downloaded and shared with auditors to aide their review of your organisations’ return. This only relates to organisations above the audit threshold.

#### 7.2.7.1 Accessing the Auditor report

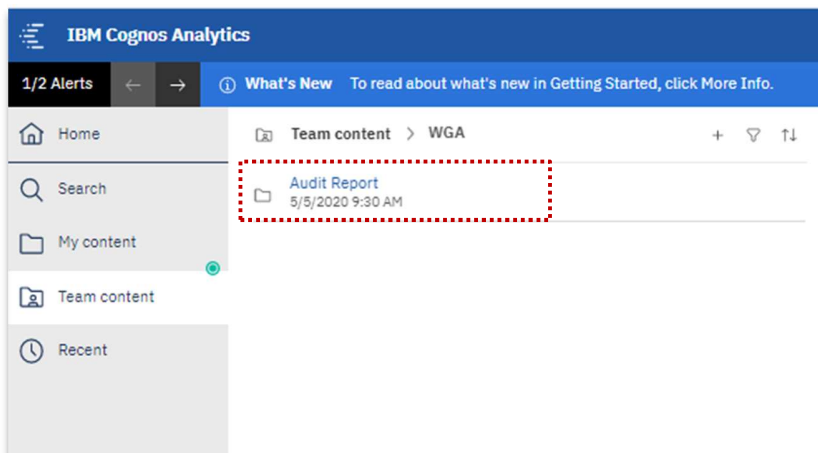
To access and view reports in OSCAR II, select ‘View Reports’:



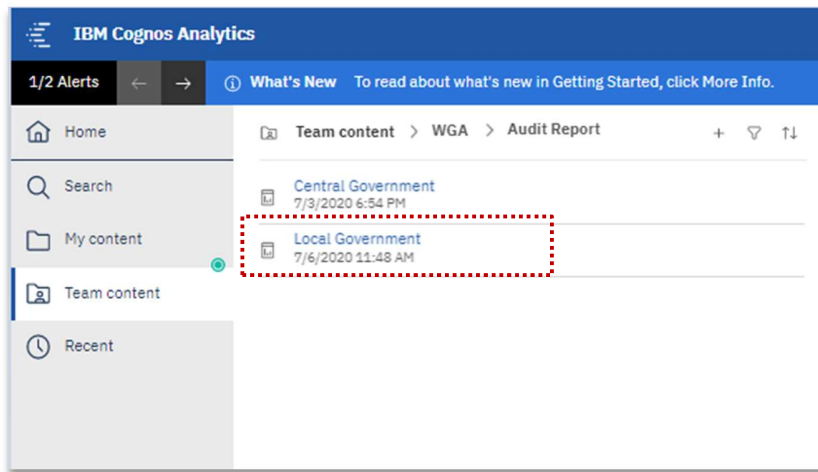
Your reports are based in the ‘Team Content’ under WGA folder.



Team content > WGA > Auditor report:



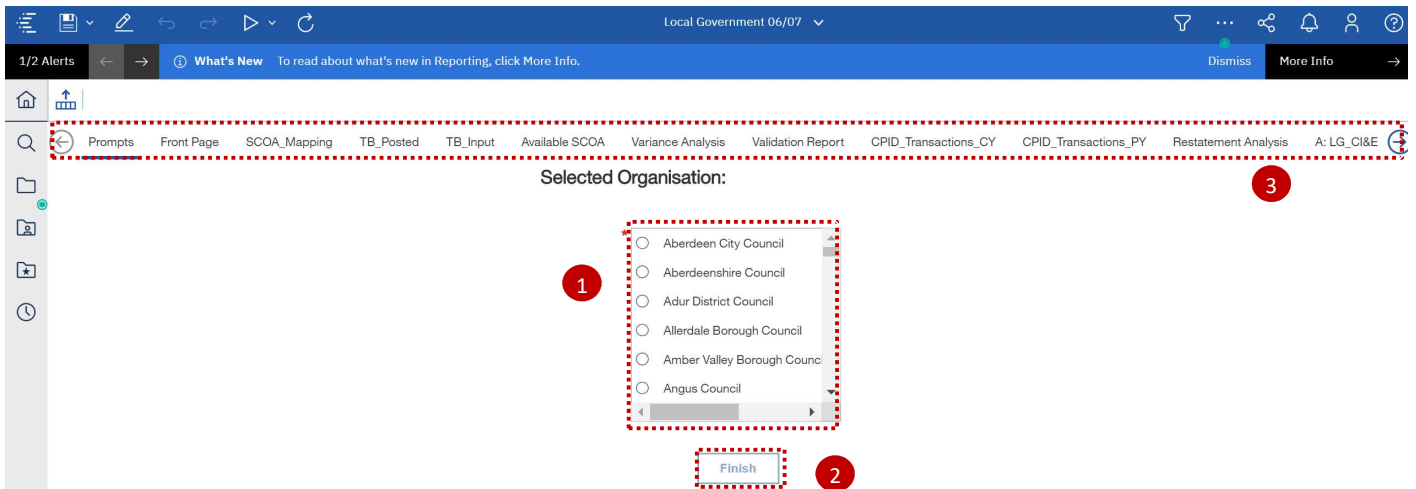
Team content > WGA > Auditor report > Local Government:



### 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

← Prompts Front Page SCOA\_Mapping TB\_Posted TB\_Input Available SCOA Variance Analysis Validation Report CPID\_Transactions\_CY

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

As at 31/03/2019

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

↑ Top ↑ Page up ↓ Page down ↓ Bottom **2**

**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.

The screenshot shows the 'Front Page' tab selected in the navigation menu. The page content is as follows:

- Administrative Information:**
  - Name of Entity : Bristol City Council
  - Report Generated by : Vijay Sima
  - Report Generated Date : Jul 6, 2020 6:02:03 PM
- Validation Status:**
  - Hard Validations Remaining :
  - Soft Validations Remaining :
  - Above / Below Threshold : Below
- Contact Details:**
  - Entities Contact Name :
  - Entities Contact Telephone Number :
  - Entities Contact E-mail Address :
  - Auditors Name :
  - Auditors Contact Name :
  - Auditors Contact Telephone Number :
  - Auditors Contact E-mail Address :
- Workflow Status:**
  - Submission started : 2020-06-09 15:05:07
  - Publish :
  - Locked for Audit :
  - Reopened For Cycle 2 :
  - Locked For Cycle 2 :

**Variance Analysis**

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

The screenshot shows the 'Variance Analysis' tab selected. Below the header, there is a descriptive text and a table of data:

Variance Analysis between Cycle 1 and Cycle 2 returns  
 This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not identify differences between CPID allocations within the same SCOA

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

CPID\_Transaction\_PY

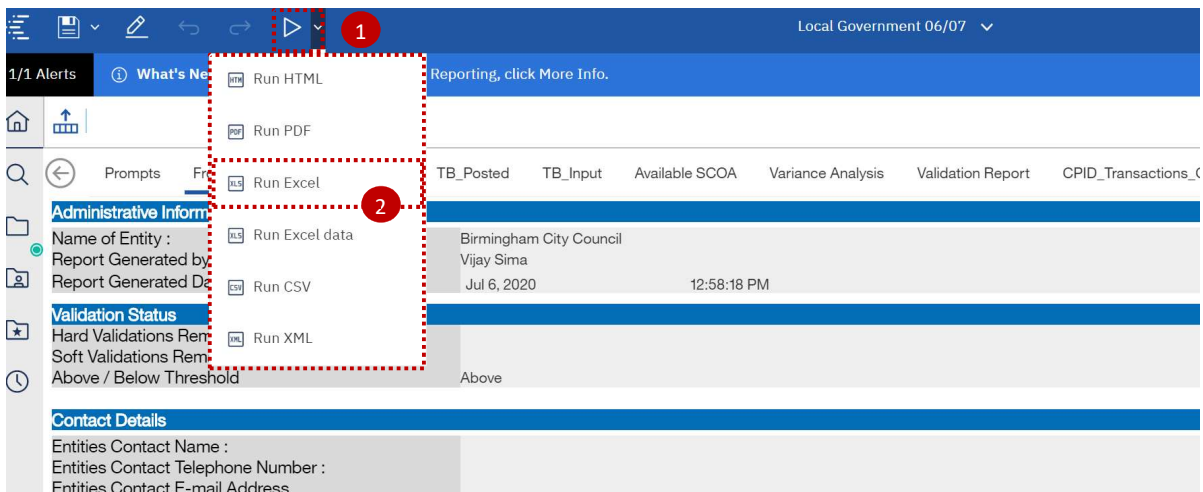
This shows the prior year CPID transactions data

Account Code	Status	Status Comment
1111000	G	This code cannot be used for CPID input.
1112000	G	This code cannot be used for CPID input.
1112900	G	This code cannot be used for CPID input.
1113000	G	This code cannot be used for CPID input.
1114000	G	This code cannot be used for CPID input.
1115000	G	This code cannot be used for CPID input.
1116000	G	This code cannot be used for CPID input.
1117000	G	This code cannot be used for CPID input.
1118000	G	This code cannot be used for CPID input.
1119000	G	This code cannot be used for CPID input.
1121000	G	This code cannot be used for CPID input.
1122000	G	This code cannot be used for CPID input.
1122900	G	This code cannot be used for CPID input.
1123000	G	This code cannot be used for CPID input.
1124000	G	This code cannot be used for CPID input.
1125000	G	This code cannot be used for CPID input.
1126000	G	This code cannot be used for CPID input.

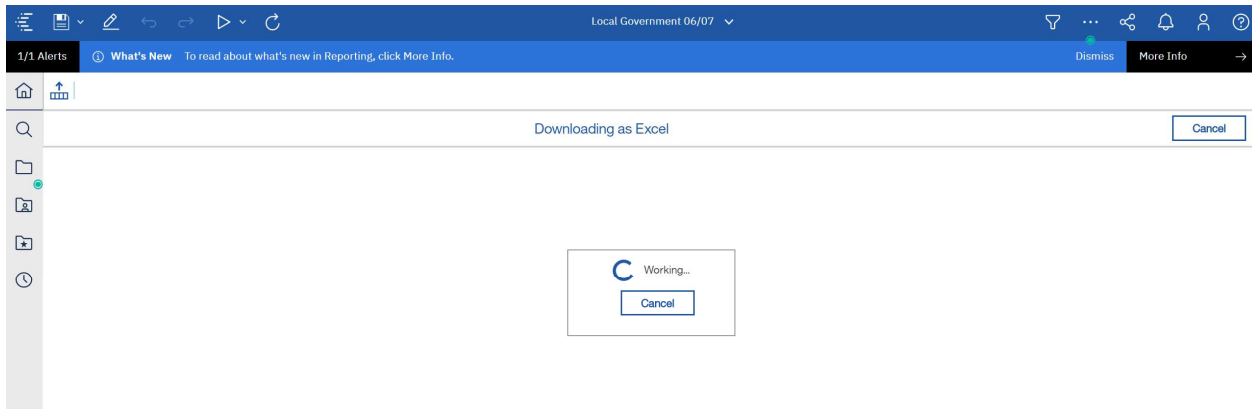
7.2.7.5 Exporting the Auditor report

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'.



- 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	<p>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.</p> <p>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.</p>

OSCAR II WGA – Local Government Guidance

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	<p>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.</p> <p>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 &amp; 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)</p> <p>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.</p>
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.

OSCAR II WGA – Local Government Guidance

<p>Inv, JVs &amp; Assoc</p>	<p>Joint Ventures &amp; Associates and Investments</p>	<p>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.</p>
<p>Current Assets &amp; AHFS</p>	<p>Current Assets (including long-term debtors) &amp; Assets Held for Sale</p>	<p>This tab collects data on inventories, debtors, cash holdings and assets held for sale.</p>

OSCAR II WGA – Local Government Guidance

CollFund	Collection Fund	<p>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.</p> <p>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.</p> <p>Data is required on any line not marked “Leave row blank”.</p> <p>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.</p> <p>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.</p> <p>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”.</p> <p>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”.</p>
IAS 19 Pensions	IAS 19 Pension Liability	<p>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.</p>
Reserves	Reserves	<p>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</p>
I&E NCS Subjective Analysis	Comprehensive Income and Expenditure Accounts: Net Cost of Services	<p>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.</p>
Additional Data	Additional Disclosures	<p>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).</p>

OSCAR II WGA – Local Government Guidance

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](mailto: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

OSCAR II WGA – Local Government Guidance

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