

## What is WGA?

Whole of Government Accounts (WGA) is a consolidated set of financial statements for the UK public sector. It consolidates the audited accounts of over 3,000 organisations across the public sector, including central government departments, local authorities, devolved administrations, the health service, academies and public corporations, in order to produce a comprehensive, accounts-based picture of the fiscal position in any one year.

WGA is based on EU adopted International Financial Reporting Standards (IFRS), the system of accounts used internationally by the private sector, as adapted or interpreted for the public sector context, and is similar in presentation to private sector accounts. It complements the National Accounts figures, produced by the Office for National Statistics (ONS), by providing a set of financial statements based on standards familiar to users of private sector accounts. It makes clear a number of metrics that previously had been difficult to calculate, such as the net public service pension liability, the Government's commitments under Private Finance Initiative (PFI) contracts, total provisions, and contingent liabilities. In particular, the account includes:

- a consolidated Statement of Revenue and Expenditure;
- a consolidated Statement of Financial Position, showing public sector assets and liabilities;
- a consolidated Cash Flow Statement; and
- a Statement on Internal Control.

The aim of WGA is to enable Parliament and the public better to understand and scrutinise how taxpayers' money is spent. By presenting the public finances in a framework familiar to the commercial and accountancy professions, WGA increases transparency and accessibility of information about public finances.

## What are the data?

On 31 October 2013, following the publication of the Whole of Government Accounts (WGA) for 2011-12, the COINS raw data on which they were based were released. This is in addition to the raw data released on 22 October 2012, for the other COINS data streams, for the years 2007-08 to 2011-12. As with previous COINS data releases certain data have been redacted, i.e. that relating to the security services and ongoing military operations.

This is the third release of WGA raw data, following that for WGA 2009-10 released in December 2011 and WGA 2010-11 released in November 2012. That data, and the files relating to all other COINS raw data releases, commencing in 2010, remain available on [data.gov.uk](http://data.gov.uk).

## How is the data accessed?

The Whole of Government accounts 2010-11 data files are smaller than those for the Budgeting & Outturn raw data releases, and have been compressed into a single file named "2013\_COINS\_Raw\_Data\_WGA\_2011\_12.zip". This file is approximately 16MB in size and should take a few minutes to download with a fast broadband connection. When uncompressed, two files will be visible – "2103\_COINS\_Fact\_Table\_WGA\_2011\_12.txt" and "2013\_COINS\_Adjustment\_Table\_WGA\_2011\_12.txt", with approximate sizes of 700 MB and 40 MB respectively.

The data have been provided in txt file format. The structure of the data is similar to a csv (comma separated variable) file, with a string of characters for each row of data from the database, and with each field separated by “|”.

In order to read the data, they will need to be uploaded into appropriate database software. It may be possible for users with suitably powerful machines to import the data into an up-to-date version of MS Excel, but this is not recommended.

The “fact table” contains both the initial Audited Outturn (WGA in COINS terminology) position for each department as well as the aggregation of data adjustments (both manual and system-generated). The “adjustment table” contains the individual adjustments that aggregate in the “fact table”. Hence the “adjustment table” provides an audit trail behind the adjustments reflected in the “fact table”. Both the “fact table” and “adjustment table” are required for a complete Audited Outturn data set.

## **How are the data structured?**

Data are recorded against a complex coding structure that is used to produce the Whole of Government Accounts publication issued by the Treasury.

COINS uses seven dimensions (version, organisation, time, variable, reporting, segment and counter party ID). A number of attributes are reported against each of these dimensions to reflect particular characteristics of the Audited Outturn data. However Audited Outturn does not make use of the segment dimension.

At the heart of the Audited Outturn data structure are two dimensions:

- account codes (within the variable dimension) which are used to record the economic nature of expenditure (e.g. pay, procurement etc); and
- cpid codes, which identify the other entity in a given transaction and are used to eliminate intergovernmental transactions from the consolidated WGA account.

The Treasury sets the account code structure. There are a number of attributes within the variable dimension that allow combinations of account codes to be ‘grouped’ where they share common characteristics.

The eliminations processes are highly complex and subject to Intellectual Property Rights (IPR) protection. Therefore, they cannot be detailed here.

## **Where do the data come from?**

Updates to Audited Outturn are made once a year. Audited Outturn data is based on the statutory accounts of each entity, which are mapped to a common format and uploaded onto COINS. Adjustments are posted to this initial data to reflect the elimination of transactions and balances between entities within the WGA boundary and to correct errors and omissions. These values are not changed once the audit of the account is complete. COINS holds Audited Outturn data for each entity, either directly or as part of sub-consolidations of data based on departmental families or other groupings e.g. English local authorities.

The Audited Outturn data do not include individual transactions, such as invoice payments.

In addition to this, the Treasury loads onto COINS data that cannot be directly loaded by entities because they do not have access to COINS, for example local government data and data

relating to central funds (such as the Reserve) and other aggregates (e.g. central government debt interest) that are required for publications.

Departments will generally provide the level of detail that maps most conveniently from their accounting systems, and those used by other members of the departmental family. The mapping of Audited Outturn data is subject to independent audit review, and therefore within each entity there should be consistency year on year, and the degree of variability across entities should be limited.

Updates to Audited Outturn are recorded as "draft" adjustments before finally moving to the "submitted" status.

## **Further information**

Further information on WGA can be found at the following web pages:

[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr\\_government\\_accounts.htm](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr_government_accounts.htm)