
Whole of Government Accounts (WGA)

Guidance for Local Authorities (England) on completing the 2013-14 Data Collection Tool pack

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Section 1 - Introduction

Background to WGA

- 1.1 The Whole of Government Account (WGA) financial statements are prepared by HM Treasury in accordance with the Government Resources and Accounts Act 2000. These financial statements consolidate 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.
- 1.2 HM Treasury provided the NAO with a draft account for the 2012-13 financial year on the 6th February 2014. The audit of the 2012-13 account is now in full swing and the audit and review process will continue over the coming weeks. HM Treasury are still in discussions on the timetable for the publication of the account, and whilst it may be possible to provide an opinion on the account earlier than in previous years, this is very challenging. HM Treasury will continue to work with the NAO to ensure an earlier publication date for the 2012-13 account.
- 1.3 WGA has experienced two consecutive years of significant policy changes. In 2011-12 the departmental accounting boundaries changed with the introduction of Clear Line of Sight (CLOS) and in 2012-13 a new consolidation system was implemented. Despite these changes, WGA continues to improve the quality and timeliness of the account. HM Treasury are now anticipating a period of stability from which to launch further improvements and enhancements to the accounts.
- 1.4 The biggest challenge facing WGA is the commitment made to the PAC that the account would be published pre Christmas for the 2014-15 publication. In line with this commitment, therefore, in 2013-14 the priority for WGA will be to ensure that more progress is made towards faster closing and an earlier publication date. As such, HM Treasury have brought forward the deadlines by approximately one month.

Purpose of the Data Collection Tool pack

- 1.5 Underpinning the production of the consolidated WGA financial statements is the efficient collection of high quality data from entities in the public sector. The Data Collection Tool pack aims to provide a standardised process that ensures the following:
- a) Speeds up the consolidation process by providing the opening balances;
 - b) Improve data returns using data validation checks;
 - c) Tracking of counter-party transactions; and
 - d) Protecting data from unauthorised changes during the preparation and submission stages.
- 1.6 Also the external auditors of a local government entity have a statutory responsibility to review and report on the Whole of Government Accounts return (the Data Collection tool pack) prior to the issue of the audit certificate.

Section 2 – Submission Process and Timetable

Introduction

- 2.1 All local government entities will be required to submit a Cycle 1 Data Collection Tool (DCT) pack at the pre-audit stage and a Cycle 2 Data Collection Tool after receiving auditor's feedback on their Cycle 1 Data Collection Tool pack.
- 2.2 The auditors will determine which local government entities will undergo a detailed audit or alternatively are below the audit threshold on materiality grounds. The auditor will notify the entity whether a detailed audit will be carried out.

Cycle 1 Process and Timetable

- 2.3 Under the Government and Resources Accounts Act (GRAA) 2000 local government entities have a statutory duty to prepare and submit a Whole of Government Accounts returns (i.e. the Data Collection Tool pack) within the timescales specified by HM Treasury.
- 2.4 Local authorities are also required by the Accounts and Audit Regulations to prepare statutory accounts (known as Statement of Accounts in the local government sector) and have these accounts approved by their section 151 finance officer by 30th June after the relevant financial year end. 2013.
- 2.5 HM Treasury will make available a Whole of Government Accounts Data Collection Tool template for 2013-14 on the GOV website from April 2014. **The completed Cycle 1 WGA return should be submitted to the Department for Communities and Local Government by 30 June 2014 or earlier.**
- 2.6 For the Cycle 1 submission to be valid the following criteria has to be satisfied:
- a) Management Review Checklist - completed by the DCT preparer and signed-off by the section 151 finance officer or senior officer authorised by the section 151 officer;
 - b) The Data Collection Tool pack has been macro-locked by the local authority; and
 - c) The macros in the Data Collection Tool pack are intact and can interact with the HM Treasury OSCAR system.
- 2.7 In cases where the local authority is aware that they will not be able to meet the Cycle 1 deadline, they should notify the Department for Communities and Local Government as soon as possible by email giving reasons for the late return and an estimated date when the Data Collection Tool pack will be submitted.
- 2.8 Prompt submission of the Cycle 1 Data Collection tool pack by the 30 June 2014 deadline is critical as any significant gaps in the 2013-14 data will compromise the counter-part mis-match process that will take place in the period between the Cycle 1 and Cycle 2 submission deadlines.
- 2.9 Local authorities are required to provide the following documents as follows:

- a) **To the auditor** – the signed management checklist and the locked Cycle 1 Data collection tool pack; and
- b) **To the Department for Communities and Local Government** - the draft Statement of Accounts (as this would be helpful to understand your WGA return) and the locked Cycle 1 Data collection tool pack.

Cycle 2 Process and Timetable

- 2.10 Currently, local authorities are required by the Accounts and Audit Regulations to publish their Statement of Accounts by 30 September following the financial year-end. Local authorities should ensure that the work carried out by their external auditors, including that relating to the Whole of Government Accounts DCT pack, is completed by or before the 30 September statutory deadline. **The Cycle 2 Data Collection Tool pack should be submitted by email to the Department for Communities and Local Government by or before 3 October 2014.**
- 2.11 In cases where the local authority is aware that they will not be able to meet the Cycle 2 deadline, they should notify the Department for Communities and Local Government as soon as possible by email giving reasons for the late return and an estimated date when the Data Collection Tool pack will be submitted.
- 2.12 Note that late submission of the Cycle2 Data Collection Tool pack may affect the production of the consolidated Whole of Government Accounts financial statements and therefore it is important that local authorities keep the Department for Communities and Local Government fully informed of any significant problems. Also HM Treasury may decide to publish a list of authorities that failure to meet the specified WGA deadlines.
- 2.13 The Cycle 2 return will fundamentally be the Cycle 1 Data Collection Tool pack updated for the following:
- a) Audit adjustments identified during the detailed audit that have to be corrected in the Data Collection Tool pack; and
 - b) Counter-party data correction as the result of follow-up action arising from the counterparty mismatch report.
- 2.14 If your organisation has been classified by NAO as ‘Below the Audit Threshold’ entity then please email the locked Cycle 1 DCT pack to HM Treasury at wga.team@hmtreasury.gsi.gov.uk as they will unlock the pack and return it to you. The entity will complete steps 6 and 7 and then should be sent to the Department for Communities and Local Government (and not to the auditors as step 8 is not required in this case).
- 2.15 Local government entities will be responsible for sending to the Department for Communities and Local Government, by email, the following documents:
- a) The Data Collection Tool pack: this will be locked at Stage 8 where a

detailed audit has been carried out by the auditor, or at Stage 7 where no detailed audit was carried out; and

- b) The audited Statement of Accounts (as this will be helpful if there are any queries relating to the Cycle 2 DCT pack).

Audit Gateway Requirements

- 2.16 The National Audit Office has specifies three Gateway Tests in the Local Government Audit Instructions issued to the external auditors. The auditor will not commence the audit unless all three tests have been met, as follows:

G1-DCT Integrity AUDITORS SHOULD NOT PROCEED WITH THE WGA AUDIT UNTIL THE COMPONENT BODY CAN CONFIRM THAT THE DCT FOR AUDIT IS CONSISTENT WITH THE DCT SENT TO THE SUB-CONSOLIDATOR.	G2-Audit pack and management review checklist AUDITORS SHOULD NOT PROCEED WITH THE WGA AUDIT UNTIL THE COMPONENT BODY HAS PROVIDED AN AUDIT PACK AND MANAGEMENT CHECKLIST.
Confirm that the Consolidation Manager has properly completed HM Treasury’s Management Review Checklist.	Confirm that the organisation has prepared an audit pack of evidence.
G3-Validation warnings Auditors will review validation failures in the DCT as part of the audit. The DCT should not be submitted for audit if it has ‘hard’ validation failures, and all ‘soft’ validation failures should be supported by appropriate evidence and explanations	G4-Mapping to Data Collection Tool (DCT) AUDITORS SHOULD NOT PROCEED WITH THE WGA AUDIT UNTIL THE COMPONENT BODY CAN CONFIRM THE DCT AGREES TO THE UNDERLYING ACCOUNT.
Reconcile the primary statements in the DCT against the statutory accounts:	1. Do gross assets and liabilities in the DCT agree to the statutory account?

- 2.17 Auditors will also receive audit guidance on the audit threshold categories and the password details for unlocking of the Cycle 1 and locking of the Cycle 2 Data Collection Tool packs (at Stage 8).

Contacting by email

- 2.18 The Department for Communities and Local Government will normally correspond with the designated Whole of Government Accounts officer at the local government entity, and not with auditor. Therefore it is important that the department is kept fully informed of any changes of contact details.

- 2.19 All correspondence should include the name of the entity and the WGA counter-party code in the header title of the email as this will greatly assist the handling of high volumes of emails. Likewise the Cycle 1 and Cycle 2 DCT returns should include the WGA counter-party code followed by the name of the entity in the excel filename.

- 2.20 Emails sent to the Department for Communities and Local Government should

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be sent to the following email addresses:

- a) WGA.RETURNS@communities.gsi.gov.uk – use this email address for locked Cycle 1 and Cycle 2 Data collection Tool packs. Note that this email box should not be confused with a similarly named email address used by the National Audit Office; and
- b) WGA.QUERIES@communities.gsi.gov.uk – use this email address for all other WGA related queries.

Please refrain from including both WGA email addresses when contacting the department as this hinders the prompt handling of emails. Both email box will be monitored by the department and emails answered as soon as possible.

Section 3 – Getting Started: Creating the DCT for your entity

Introduction

3.1 The 2013-14 Data Collection Tool (DCT) is the Excel workbook based data collection tool for the Whole of Government Accounts. The DCT is a password protected document that used macros to ensure validate data entries and to prevent unauthorised amendments to the data.

IT considerations

3.2 You may need to contact your IT administrator if your organisation has a policy to block the use of Excel macros, otherwise you will not be able to complete the Data Collection Tool (DCT) pack.

3.3 **The completed DCT should be saved as an Excel 97-2003 Workbook with file extension XLS.** DCT packs that do not have the file extension XLS will not be accepted by the department for the following reasons:

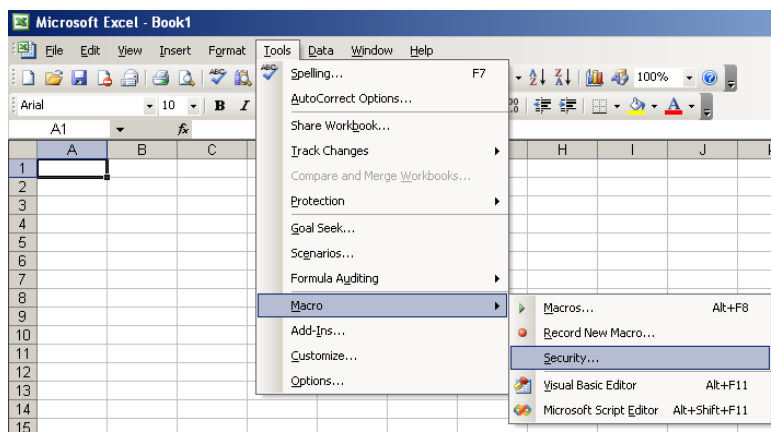
a) Uploading problems in the OSCAR system i.e. DCT packs with the file extension XLSM or XLTX or XLSB or XLT; and

b) Macros have been removed i.e. DCT packs with the file extension XLSX.

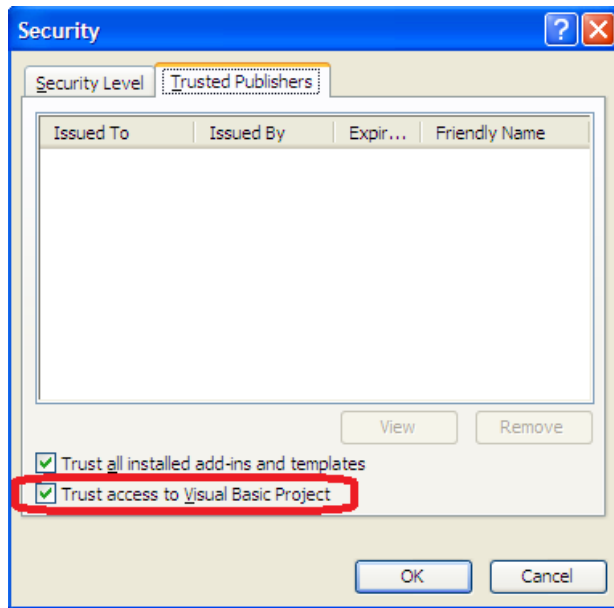
Changing the macro setting in Excel

3.4 Before opening the master DCT template the correct macro parameters in Excel have to be used, otherwise the DCT for your entity cannot be created.

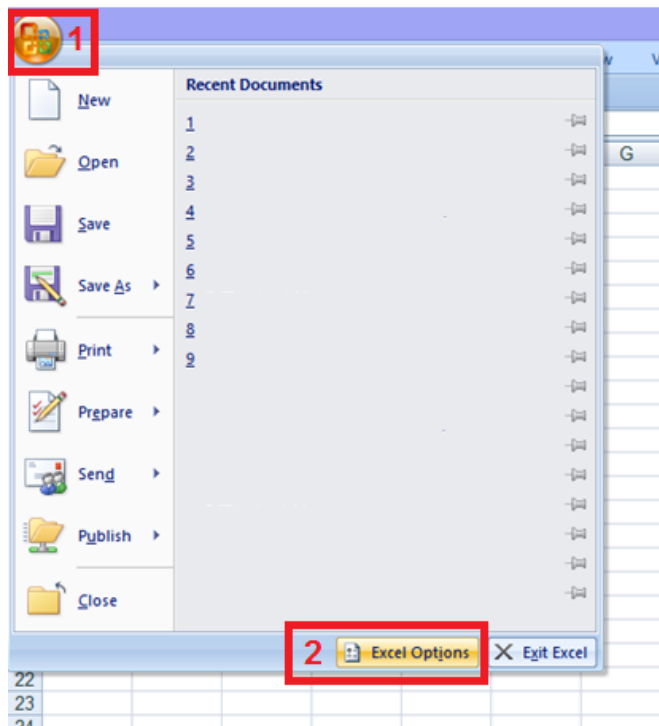
For **Excel 2003 users** open the security dialog box using the Tools menu, then select the Macro option followed by the Security option.



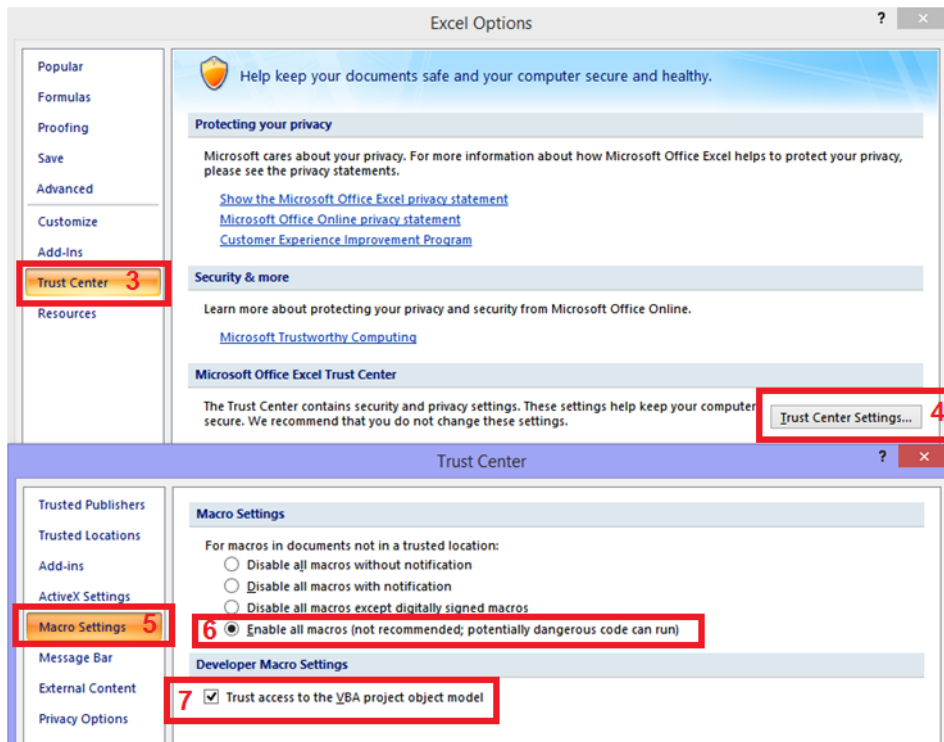
In the Security dialog box, select the Trusted Publishers tab, and tick the 'Trust Access to Visual Basic' box before closing the dialog box by clicking the 'OK' button.



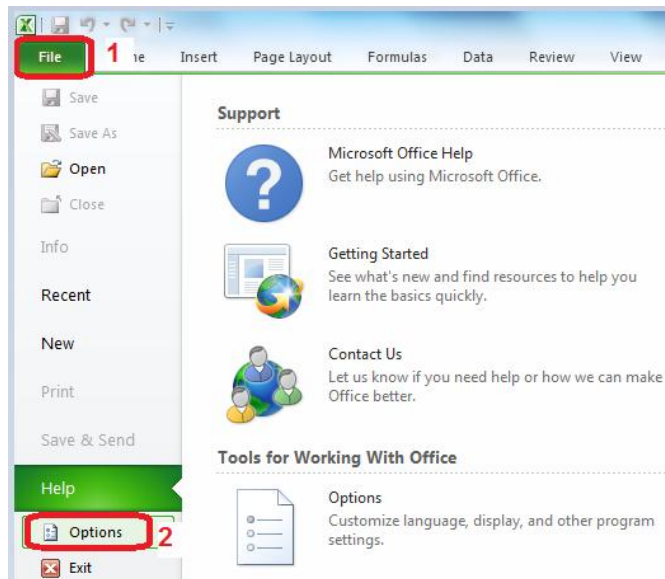
For **Excel 2007 users** use the Microsoft Office button to select the Excel Options button, click the Macro Settings option to open the Trust Center dialog box. Ensure the 'Trust access to the VBA project object model' box before closing the dialog box by clicking the 'OK' button.



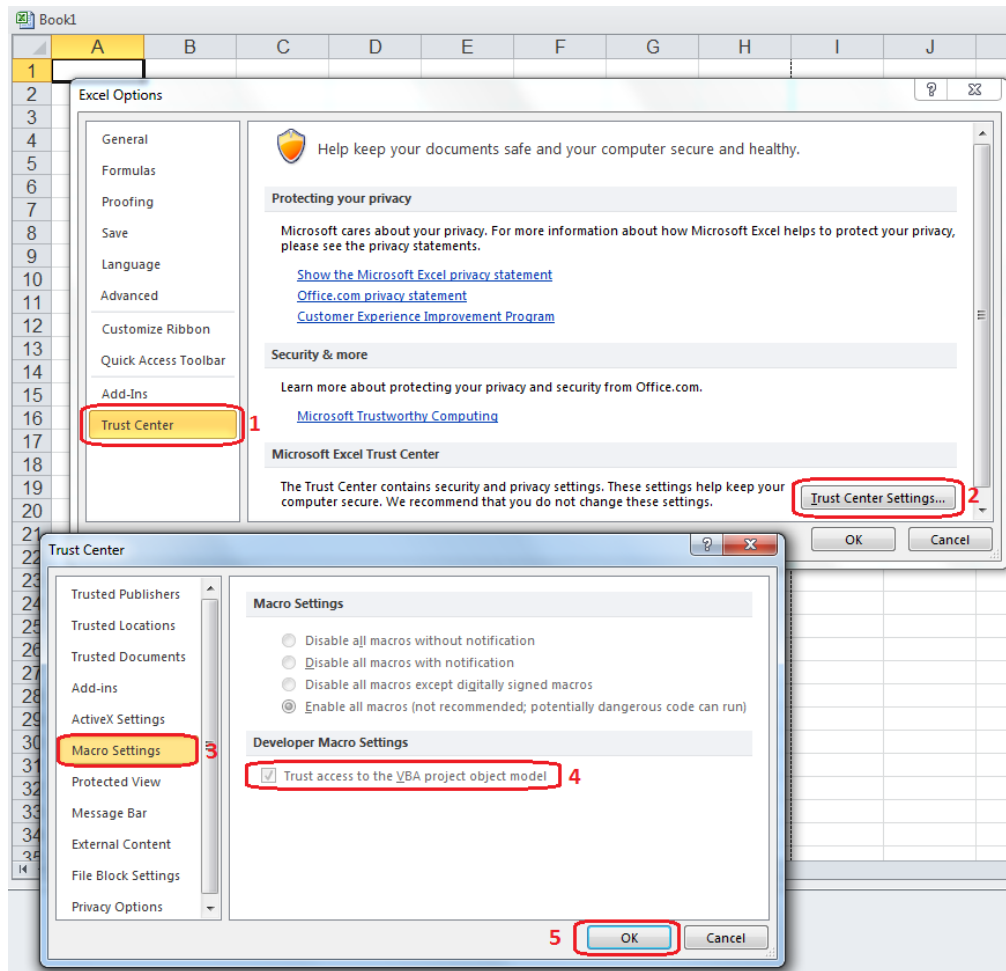
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For **Excel 2010 users** the macro settings can be amended by changing the settings under the Options menu (click on the File tab).



Then choose the Trust Center option (step 1), then click on the Trust Center Settings button (step 2), followed by the Macro settings option (step 3) and then tick the 'Trust access to the VBA project object model' box (step 4) before closing the dialog box by clicking the 'OK' button (step 5).

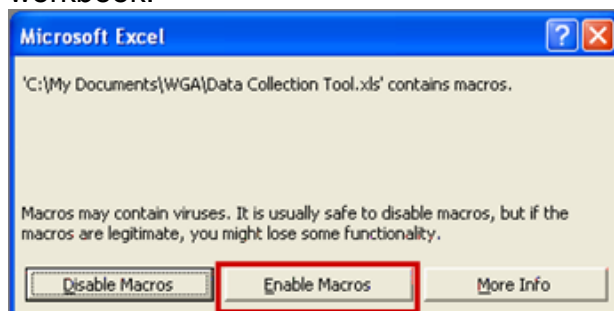


Creating a version of the DCT for your entity

3.5 The 2013-14 DCT copy for your entity is created from the master DCT template which is used by all WGA entities (central and local government). The first step is to download the master DCT template from the GOV webpage at <https://www.gov.uk/government/publications/whole-of-government-accounts-2013-to-2014-guidance-for-preparers> by right clicking the web link and then using the 'Save target as' to save a copy to a local folder on your computer.

3.6 When you open the locally saved copy of the master DCT template, you should be prompted with a dialog message requiring a response from you, as follows:

For **Excel 2003 users** press the 'Enable Macros' button in order to open the workbook.



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For **Excel 2007 users** press the Options button in the Security Warning dialog message to open the 'Security Alert – Macro' dialog box, and then press the 'Enable this content' button before clicking the 'OK' button.



3.7 The master DCT template should open on the Instructions worksheet, with all other worksheets hidden. Your entity-specific DCT is created by the following steps in section 1 of the Instructions worksheet of the DCT:

- a) Select the drop down list cell (highlight in olive green) – step 1;
- b) Clicking the drop-down arrow – step 2 to scroll for your WGA counter-party code;
- c) Click the Proforma button – step 3 (this is the default setting for English Local Government entities); and
- d) Save the DCT as a XLS worksheet (97-2003 Excel version) under a different filename using your WGA counter-party code and name (for example, for Lambeth Council the filename would be E5017X_Lambeth.xls).

1)	1.1) Select your ID from the drop down List	➔	1	
	1.2) Select the Method of completion	➔		
	1.3) Select save			
	1.4) Select location to save your file to			
	1.5) Open your saved file and complete the saved pack			

Working Tips

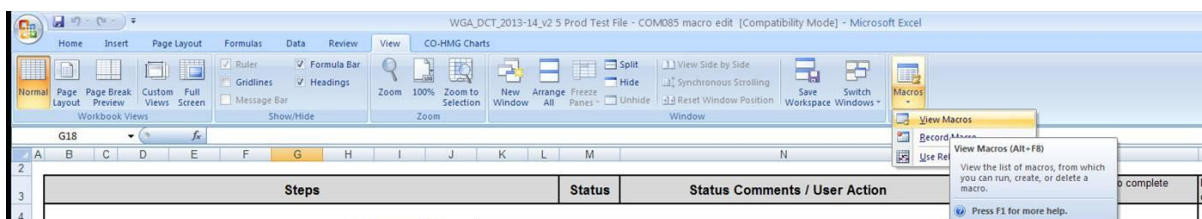
- 3.8 It is important that you keep back-up copies of your DCT at every stage of completion of the DCT (for example, before and after pressing each of the macro buttons) and use a standard naming convention (for example, E5017X_Lambeth_2013-14_pre-Stage2.XLS and E5017X_Lambeth_2013-14_Stage2.XLS).
- 3.9 The master DCT template contains a hidden database of 2012-13 OSCAR data. The data for your entity is selected after you have selected your WGA counter-party code and you are prompted to save a local DCT version. The DCT macros will then pre-populate the summary Balance Sheet with the 2012-13 OSCAR data. Please contact the WGA team at HM Treasury by email via the group email box wga.team@hmtreasury.gsi.gov.uk if an error message appears because the Balance Sheet is not in balance.

Opening Balance Sheet - Restated

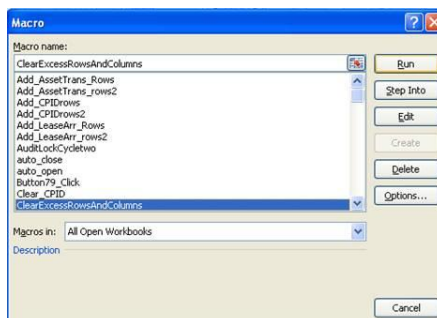
Please complete the form in order of the steps shown		Worksheet Reference	Balance sheet as at 31 March 2013 €'000	As per your 2011-12 Statement of Accounts €'000	Policy changes €'000	Change in body's structure €'000	Other adjustment €'000	Adjustments to opening VGA numbers to align with your final 2010-11 Stat €'000	Opening 1 April 2012 €'000
LONG-TERM ASSETS									
HFA Balance	IP-Reserves		0	0					0
Capital Receipts Reserves	IP-Reserves		0	0					0
Major Repairs Reserves	IP-Reserves		0	0					0
Capital Grants Unapplied Account	IP-Reserves		0	0					0
Other earmarked lending-fenced Reserves	IP-Reserves		0	0					0
Reserves of Group Entities (Group Accounts Only)	IP-Reserves		0	0					0
Minority Interest (Group Accounts Only)	IP-Reserves		0	0					0
TOTAL RESEVES			67,178	68,414	0	0	0	0	68,414
Checks			Does Not Balance - Do NOT submit	Does Not Balance	ok	ok	ok	ok	Does Not Balance - Do NOT submit!!!

- 3.10 If your authority has issues with files of a certain size being emailed out, here is a process to reduce file size in DCTs:

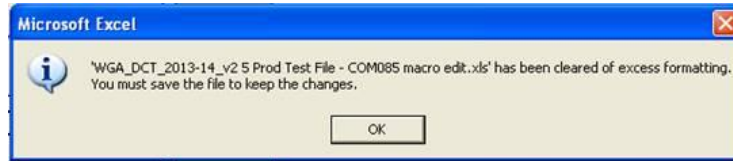
- 3.11 1) In your DCT in EXCEL: Go to View, Macros, View Macros.



- 3.12 2) Select 'ClearExcessRowsAndColumns' macro. (This is a macro designed for ALL PREPARERS to use, so the other macros will not work for everyone.)

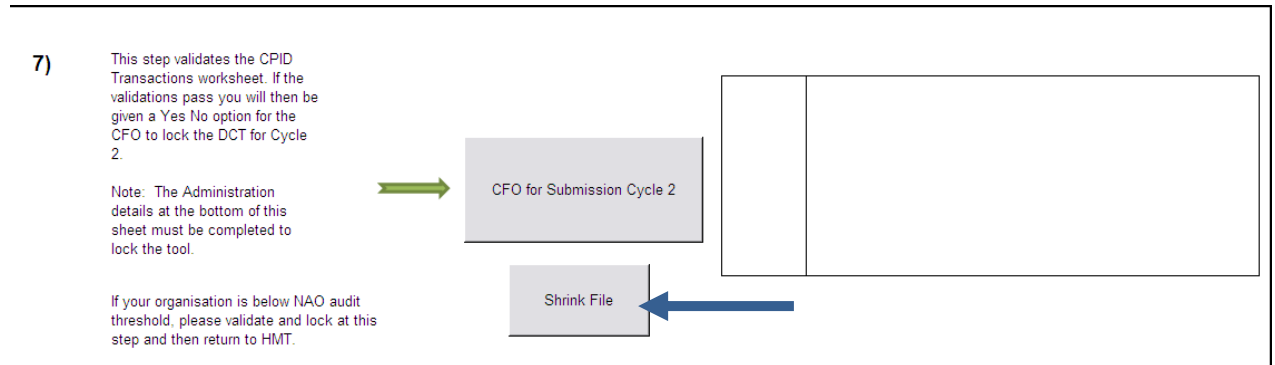


3.13 3)Once the macro is finished, it will prompt you to save. Once it is saved, the file size will be reduced.



3.14 Please contact the WGA team at HM Treasury by email via the group email box wga.team@hmtreasury.gsi.gov.uk if you require assistance with this.

3.15 The above steps can also be completed at any stage of the process through clicking the button in stage 7 called 'Shrink file' (screenshot below) which removes all excess rows and columns and shrinks the file to a more manageable size for saving and emailing.



Section 4 - Additional data requirements

Introduction

- 4.1 The primary purpose of the Data Collection Tool (DCT) pack is to collect the figures in your Statement of Accounts in a standardised format for Whole of Government Accounts purposes. The DCT will be based on the core financial statements or the group accounts where the entity has consolidated its interests in subsidiaries, associates and / or joint ventures.
- 4.2 The DCT is also used to collect additional data (financial and non-financial) necessary for preparing the disclosure notes in the consolidated WGA financial statements and to develop WGA in the medium term.

Highways Infrastructure Assets

- 4.3 The Highways Infrastructure Assets data will be included in the 2013-14 WGA on an **unaudited** basis. Local authorities should endeavour **to submit their data in the Cycle 1 DCT return by 30 June 2014** as this will assist HM Treasury in their analysis of this material item on the balance sheet. However, due to the timetable changes and move in deadlines for 2013-14, we are happy to accept the data as part of the cycle 2 return if it is not feasible to include quality data in the cycle 1 return.
- 4.4 We stress the importance of providing the data to the same quality required for audit review, given the size and complexity of the task, and so that the momentum of the work is maintained. In addition, the quality of the data will feed into the discussion of including local authority Highways Infrastructure Assets in the WGA account itself overall for 2013-14.
- 4.5 Currently, local authorities disclose infrastructure assets, including highways, at historical cost as prescribed by the Code of Practice on Local Authority Accounting in the United Kingdom. This differs from the accounting policies adopted by all other government entities where depreciated replacement cost basis is used.
- 4.6 HM Treasury is committed to removing this difference in accounting basis by introducing a step by step implementation process because of the complicated and technical challenges of developing a robust Depreciated Replacement Cost (DRC) estimates and the need to embed the relevant processes in local authorities that have this type of asset. DCT preparers will need to work closely with the infrastructure asset managers to produce robust DRC estimates.
- 4.7 CIPFA/LASAAC has agreed that the 2016/17 edition of the Code of Practice on Local Authority Accounting in the United Kingdom will adopt the measurement requirements of the CIPFA Code of Practice on Transport Infrastructure Assets for transport infrastructure. That is, the measurement will be required on a depreciated replacement cost basis.
- 4.8 In the meantime, the Highways Infrastructure Assets data in the LP-PP&E & Invest Prop worksheet should still be recorded at Historic Cost and therefore be

- 4.15 This section of the DCT only requires the high level totals for gross replacement cost (GRC) and depreciation for each Level 1 Highway Asset Type, defined in the Table “*Classification of highway assets*” of the transport Code. Some of these materials are being updated to reflect experience from previous years so authorities are advised to ensure that they are using the most up to date versions. See [A] in image above.
- 4.16 For each GRC estimate, please input the data into the appropriate column representing whether the underlying data used to calculate the estimate was based on actual inventory; sample inventory; default values; or a combination of these. See [B] in image above.
- 4.17 Figures must be rounded to thousands (£'000s), and the 2013-14 figures in PP&E that feed into the Balance Sheet should still be Historic Cost in the DCT. If the preparer of the form has received the figures from a different department, please be sure to confirm the level that the figures have been rounded to so that they are input correctly as thousands in the return.
- 4.18 A rounding validation check is included in the form, and if total GRC is greater than £10bn, the following message will appear: “*You have reported more than £10bn of GRC data, please ensure this is correct, and that you have not failed to round to thousands.*” Some authorities will have more than £10bn, in which case if you have rounded correctly you should ignore this message. See [B] in image above.
- 4.19 Please provide the estimated percentage of completion on the work done to achieve the full and complete Depreciated Replacement Cost valuation for each of the asset types. Section B of this guidance below, “How to Evaluate the Estimated Percentage of Work Complete”, provides the methodology for determining these percentages. We ask for this approximation in order for CIPFA, the Project Implementation Steering Group (PISG), HAMFIG and THE Treasury to get an impression of the progress to date.
- 4.20 Please also provide a brief explanation of the plans and progress on the valuation work in the comment box provided, even where estimated values are not yet available.
- 4.21 Please complete CIPFAs Questionnaire in respect of the *Code of Practice on Transport Infrastructure Assets* and supporting materials, which has been included at the bottom half of this sheet in the WGA Return. Please keep the narrative responses within the space provided.

How to Evaluate the Estimated Percentage of Work Complete

- 4.22 Your answers to question 6 to 9 in the CIPFA questionnaire (see DCT template) should be used to help guide your assessment of progress in each area. Note that this relates specifically to the **DRC** calculation for each asset type.
- 4.23 A score of 0% might indicate that you have none of the required data to implement the code for that asset type and that no progress has been made on gathering the data. Your authority is therefore unable to return a DRC value for this asset type.

- 4.24 A score of 100% should indicate that you have all of the inventory and condition/age data that you need; that none of it is relying on defaults that are being withdrawn; and that the data is sufficiently comprehensive and robust as to be fully auditable. You are able to successfully produce the DRC for this asset and feel that there is nothing further that you need to do in preparation for the full, audited implementation of the Code.
- 4.25 To assess your level of progress between those two points, you might consider 40% of the score to relate to the **inventory**, 40% to the **condition/age** data (as appropriate) and 20% to your ability and readiness to **process** the data to produce the DRC.
- 4.26 For instance, if you have full length data for your carriageways but no widths other than the default widths (which will be withdrawn), then you might give yourself 20 out of 40 for this part. If you have commissioned a series of surveys to gain this data, but don't yet have it, you might instead warrant 30 out of 40.
- 4.27 If you have full, reasonably current condition information for the same assets and intend to continue to collect this data to keep it up to date, you could rate 40 out of 40 for the 'condition data' element. If, on the other hand, you have no data or the data you have is out of date or not a representative sample of your whole asset, chances are you will need to gather more data and should therefore rate 0 – 20 out of 40 for this section, depending on how lacking you are.
- 4.28 If you have fully understood the process for arriving at the DRC, have the tools you need, have tried it out and arrived at a result with which you are comfortable (possibly after having compared results with similar authorities); then you should rate 20 out of 20 for the 'process' element. If you would be unable to complete the DRC, even with all the right data, you should rate 0 out of 20. If you have made progress towards calculating the DRC but are not yet fully confident of the process or results, you should assign 10 out of 20 for process.

Completion of section one: DRC disclosure for PPE note

- 4.29 This section of the 2013-14 Data Collection Pack represents our commitment to capturing detailed information on the in year movements on a DRC basis. While we recognise that many local authorities are in varying stages of preparation capturing information during 2013/14 is an important step.
- 4.30 The disclosure table is set out below and is a representation of the format required to incorporate DRC information into the PPE note. The starting point is the opening balances, these can be obtained from the GRC information provided in the previous years' L Pack as the estimate of the closing balance (as determined under the section 2 methodology) from 2012-13 will be the same as the opening balance for 2013-14. If you have refined your valuation methodology and updated this figure then please use the latest estimate.

A B

Section 1: DRC Disclosure for PPE Note

Gross Cost	Opening Balance £'000	Additions £'000	Disposals £'000	Revaluations £'000	Impairments £'000	GRC £'000
Carriageway						0
Footways + cycletracks						0
Structures						0
Lighting						0
Traffic management						0
Street furniture						0
Land						0
Total	0	0	0	0	0	0

Depreciation	Opening Balance £'000	In Year Charge £'000	Disposals £'000	Revaluations £'000	Depreciation £'000	DRC Estimate £'000
Carriageway					0	0
Footways + cycletracks					0	0
Structures					0	0
Lighting					0	0
Traffic management					0	0
Street furniture					0	0
Land					0	0
Total	0	0	0	0	0	0

- 4.31 The closing balances for 2013-14 in section one are a calculated figure based on the movements in year, but should be the same as the closing balances reported in section two. Therefore, the total in-year movements represent the difference between the opening and closing balances and can be calculated using the existing CIPFA methodology.
- 4.32 The next step is to split this in year movement between the individual columns in the table above. While local authorities may not be in a position to fully determine these movements we can use assumptions to identify a best fit for the data. The process for this is detailed below.
- 4.33 **Step 1:** Identify the in-year additions figure for gross cost. This is the same under historic cost as DRC; therefore the in-year capital spending on infrastructure should be used as a proxy for this data. Additions should include the initial measurement of new assets and subsequent expenditure to an existing asset. See [A] above.
- 4.34 **Step 2:** Identify the disposals figure for gross cost. It is anticipated that infrastructure disposals will be minimal across local government and therefore we typically expect this to be zero, although in the rare instance that a disposal does occur this should be recorded. See [B] above.
- 4.35 **Step 3:** The difference between the opening and closing balance, once step 1 and step 2 have been completed, can be assumed to be a revaluation. This is an assumption made by HM Treasury, if you have a different methodology for this then do please use this data, but provide an explanation for this in the narrative box.
- 4.36 **Step 4:** Calculating the depreciation figures. We accept that the calculations for determining the depreciation movements are more complex. The difference between the opening and closing balances should ideally be split between the in-year charge, revaluations and disposals. As set out in step 2 we anticipate the disposals figure to be minimal, therefore the key decision is to split the movement between an in-year charge and revaluations. For some categories of asset an in-year depreciation figure may be available. For example, the UK Pavement Management System annual depreciation report provides a value which can be used as an estimate of the in-year depreciation value for carriageways. Where such a figure is available it should be used. Where an estimate of the in-year

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charge is not available, to determine the revaluation figure we recommend you use the same proportion as used in the GRC section. See example below:

Opening balance of GRC = £1,000

Revaluation = £200

Percentage movement relating to revaluation = 20%

Depreciation opening balance = £500

Depreciation revaluation assumption = £500 x 20% = £100

- 4.37 **Step 5:** Where an estimate of the in-year depreciation charge is available, the revaluation value will be the difference between the opening and closing balances (as calculated using the CIPFA model), once the in-year depreciation charge identified in Step 4 has been calculated. Where the estimate of in-year depreciation charge is not available, this should be the difference between the opening and closing balances (as calculated using the CIPFA model), once the revaluation in step 4 has been calculated.

Further information and background

- 4.36 In December 2013 a revised version of the CIPFA Code of Practice on Transport Infrastructure Assets was published. This updated version strengthened the links to the Code of Practice on Local Authority Accounting and reflected the practical experience accumulated in the previous three years since the original publication.
- 4.37 This tab is used to capture the progress being made by local authorities on revaluing their Highways Infrastructure Assets for Gross Replacement Cost (GRC) and Depreciated Replacement Cost (DRC). Please be aware that in many cases local authority staff outside of the central finance team, such as asset management and engineering staff, are undertaking this work.
- 4.38 Refer to the WGA timetable paper "Accounting for Highways Infrastructure Assets in the Local Authority Sector on a Depreciated Replacement Costs Basis: Interim Accounting Arrangements for the Period up to 2012-13". This paper is based on the decisions made by the CIPFA Project Implementation Steering Group (PISG).
- 4.39 The intention of this incremental approach is that in the absence of a formal trigger point process, it will help encourage and maintain the momentum of the highways infrastructure asset management and revaluation work.
- 4.40 Refer to <http://www.cipfa.org/policy-and-guidance/local-authority-transport-infrastructure-assets> for more information about the development of the CIPFA *Code of Practice on Transport Infrastructure Assets* and for links to the supporting materials produced by the Highways Asset Management Financial Information Group to assist local authorities in the completion of this information.

Asset Transfers to Academies

- 4.41 The Academies worksheet (labelled LP-Academies) was added to capture data on schools transferring to academy status which the local authority would derecognised in their Statement of Accounts. This data capture provides

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assurance that data relating to academies is robust within the consolidated WGA financial statement.

	B	C	D	E	F	G	H
2	Asset Transfers to Academies						
3							
4							
5	If this sheet shows, you have answered 'Yes' to having Transferred or are leasing assets to Academies on the Overview (1) sheet (0c). This relates to schools who have converted to academy status during the 2011/12 financial year and you have written out the related assets from your balance sheet. The purpose of this sheet is to identify if assets have been omitted from WGA or double-counted, and to enable a central reconciliation to data reported by academies.						
6							
7	IMPORTANT (Refer to guidance)						
8	i) Level of detail: Please ensure you complete a row for each academy that converted during 2011/12 as this will enable a complete reconciliation to take place. If you need additional rows select a cell in column C within the table and use the 'insert row' button (note there is a button for each table - do not try and insert rows any other way). If the insert rows button does not work please contact wga.queries@communities.gsi.gov.uk .						
9							
10	Q1. Did you transfer land and buildings to an academy during the year?				<input type="text"/>		
11	Q2. Are you leasing land and buildings to an academy during the year?				<input type="text"/>		
12							
13	(i) Asset Transfers						
14							
15	Select academy name from drop down list in each row:			What was the GBV on date of transfer ? £'000	What was the accumulated depreciation on date of transfer ? £'000	Did you include these assets on your balance sheet before the transfer ?	
16	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
17	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
18	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
19	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
20	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
21	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
22	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
23	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
24	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
25	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>	
26				Total:	0		
27	(ii) Lease Arrangements						
28							
29	Select academy name from drop down list in each row:			Are these assets on your balance sheet as at 31 March 2012?	What was the NBV as at 31 March 2012? £'000		
30	<input type="text"/>			<input type="text"/>	<input type="text"/>		
31	<input type="text"/>			<input type="text"/>	<input type="text"/>		
32	<input type="text"/>			<input type="text"/>	<input type="text"/>		
33	<input type="text"/>			<input type="text"/>	<input type="text"/>		
34	<input type="text"/>			<input type="text"/>	<input type="text"/>		
35	<input type="text"/>			<input type="text"/>	<input type="text"/>		
36	<input type="text"/>			<input type="text"/>	<input type="text"/>		
37	<input type="text"/>			<input type="text"/>	<input type="text"/>		
38	<input type="text"/>			<input type="text"/>	<input type="text"/>		
39	<input type="text"/>			<input type="text"/>	<input type="text"/>		
40				Total:	0		
41	Additional Information:						

4.42 The aim of the worksheet is to capture information for schools who have converted to academy status during the 2013-14 financial year and is no longer on the balance sheet of the local authority.

4.43 Please use a separate row to enter details of each new academy created during 2013-14. The worksheet contains a macro button which will add additional rows if you need them. Please contact the Department for Communities and Local Government if there are any problems with this macro.

Transferred Debt

4.44 Transferred debt liabilities (known as deferred liabilities or inherited debt) were created during various local government reorganisations, but are accounted for within the Statement of Accounts in various ways. These debt balances have to be eliminated in the WGA consolidated financial statements and the data collected in LP-Add info – Transferred debt worksheet is to facilitate the WGA elimination process.

4.45 The LP-Add info-Transferred debt worksheet lists the local government entities that are known to have inherited debt from the dissolution of a former metropolitan or shire county council. Please contact the Department for Communities and Local Government if the details are incorrect.

Other additional data

4.53 The LP-Additional Data worksheet is used to collect data that cannot be obtained from the derived trial balance based on data entered in the DCT return. The other additional data is used to prepare disclosure notes on Private Finance Initiative commitments, contingent assets / liabilities and staff employed.

Staff Numbers

4.54 Please ensure that you enter **full-time equivalents** and not headcount figures. The opening and closing number of full-time equivalent staff are required to calculate the average staff number for the year.

4.55 This information may already be disclosed in your Statement of Accounts, and the 2012-13 closing figures can be used as the opening figure for 2013-14. Alternatively, the authority may obtain the data from a reliable source, such as their HR system or use the figures provided to the ONS in the Quarterly Public Sector Employment Survey (QPSES). Annex A contains ONS guidance on the QPSES.

4.56 This data is subjected to the macro driven validation process, so ensure that the staff table is fully populated, including entering zeros for nil values. In cases where an authority do not have their own staff but rely on staff employed by another entity, you should then enter a brief explanation in column K of the relevant row of the K.Validation_errors worksheet.

Exit Costs

4.57 Please ensure staff numbers are entered as Full Time Equivalents (FTE) as accurately as possible and that 'Total cost of exit packages' is to the nearest thousand (£000).

Leases, PFI and other commitments

4.58 The lease, PFI and other commitments data on future projected cash flows is required on Payments due within 1 year, between 2 & 5 years and Total Payments due thereafter.

Example: Operating Leases – Projected cash flow of total future payments

For example, a building lease contract which is for ten years and the annual payment is £100 should be recorded as £100 due within 1 year, £400 between 2 & 5 years, and £500 due thereafter - please show aggregate amounts.

	B	C	D	E	F	G
2	Additional Disclosures					
3						
4						
5	Maturity Profile of Lease Commitments (non-PFI)					
6		Timing of total future minimum lease payments				
7		<i>(Please split the land and buildings leases into separate elements)</i>				
8						
9		Payments due within 1 year				
10		Payments due between 2 and 5 years				
11		Total payments due thereafter				
12						
13						
14		Payments due within 1 year				
15		Payments due between 2 and 5 years				
16		Total payments due thereafter				
17						
18		Less: Interest element				
19						
20						

Operating Leases (non-PFI)		
Land £'000	Buildings £'000	Other £'000
0	0	0
Finance Leases (non-PFI)		
0	0	0
0	0	0

- 4.59 The same concept of projected future cash flows will apply to Finance Leases, each component of PFI (capital; interest; and service charges) and for Other Financial Commitments.

Maturity Profile of Lease Commitments (not PFI)

- 4.60 This data is required to prepare the notes to the accounts. This should be presented on a projected future cash flows basis, consistent with the presentation in the building operating lease example above.

PFI Additional Disclosures

- 4.61 Note that you should record the number of PFI schemes. For example, a local authority may have a PFI agreement to rebuild all the primary schools in their area; this should be recorded as **one** PFI scheme.

- 4.62 Please only record material PFI contracts that have a value over £500m, and the total number of PFI schemes your authority is committed to all together (for all categories).

Other Financial Commitments

- 4.63 Please include details of the total financial commitments at the balance sheet date, including capital commitments and non- cancellable contracts.

Contingent Assets/Liabilities

- 4.64 Please record material contingent assets/liabilities that are greater than £500 million. In cases where the quantifiable liabilities exceed £500 million, then a specific value has to be entered on the worksheet or a zero in all other cases – blank cells will trigger an error warning message. If you have a material contingent asset / liability the WGA team at HM Treasury may contact you for further details when they are preparing the narrative disclosure notes for the consolidated WGA publication.

Post Balance Sheet Events

- 4.65 Please ensure that the Post Balance Sheet Events questions in cells G75 to G76 are completed, and enter a zero if you do not have Post Balance Sheet Events worth more than £100 million.

SECTION 5 – COMPLETING THE DCT TEMPLATE

Introduction

- 5.1 Data entry is only possible in an entity-specific DCT, which is a local copy of the master DCT template saved after selecting the entity code for your entity (see paragraph 3.7).
- 5.2 Data entry can be broadly divided into two stages, as follows:
- a) Stage 1 – populating the worksheets relevant to the Balance Sheet, the Comprehensive Income and Expenditure Statement, the additional information worksheets and the Instructions worksheet; and
 - b) Stage 2 – populating the counter-party transactions worksheet.
- 5.3 This section will explain the key issues affecting each stage and the use of the related DCT macros.

Conventions used in the DCT

- 5.4 The DCT will follow the accounting concepts and practices specified in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the UK for 2013-14 (the CODE) and the CIPFA Service Reporting Code of Practice (SeRCOP), unless alternative treatment is specified in this WGA guidance.
- 5.5 Debit values are to be entered as positive values, whilst credit values are entered as negatives. Data cells in the DCT have been designated default range values (i.e. less than or greater than zero) and you should contact the Department for Communities and Local Government if you think the default setting should be changed.
- 5.6 **Amounts are to be entered as £ thousands with zero decimal places i.e. £5,000,333.15 should be entered as 5,000 and not as 5,000.3. Care should be taken when using the copy / paste special option or using formulae to link your DCT to local spreadsheet as this invariably leads to the inclusion of decimal numbers, causing the DCT not to operate properly.**
- 5.7 **Percentage values in the LP-IAS 19 Pension worksheet should be entered without the percentage sign i.e. 3.55% should be entered as 3.55.**
- 5.8 **Care should be taken not to enter the ‘space’ character as a nil or zero return on any of the DCT worksheets as this may cause the DCT to fail to lock. Likewise other non-alpha-numeric characters such as commas may cause locking problems.**
- 5.9 Certain questions in the LP-Additional Data worksheet requires a Yes response to be answered by entering a ‘1’ entry in the data cell and a No response to be answered by entering a ‘0’ entry in the data cell.

Stage 1 data entry

- 5.10 Your entity-specific DCT template should contain the following worksheets:
- a) Macros not enabled worksheet – This includes screenshots and instructions for setting macro options in Excel;
 - b) Instructions worksheet – This is used to enter contact details and activate macros used to validate data and lock the DCT for Cycle 1 (unaudited data entry) and Cycle 2 (adjustments agreed by your auditor);
 - c) LG Validations – This is a new DCT worksheet which lists the top-level validation tests in the DCT pack. This worksheet is linked to other worksheets used to input data, and provides the aggregate values of related data entry cells for each validation test;
 - d) i.CPID_Transaction worksheet – This is used to enter counter-party data used for WGA consolidation eliminations (local government to local government; local government to central government). Note this worksheet is unhidden by the validation macro when the data entered on the DCT has passed the top-level validation tests and the derived trial balance is in balance;
 - e) CPID_List worksheet – This contains the lookup table of WGA entities and is visible when the i.CPID_Transaction worksheet is unhidden by the validation macro;
 - f) K.Validation_Errors worksheet – This is used to disclose validation errors and for the entity to record their explanations against each validation error message;
 - g) Trial_Balance_Output worksheet – This contains the current year trial balance derived from data entered by entity following macro-driven validation at Step 2 of the Instruction worksheet. The trial balance for Cycle 1 and Cycle 2 has to total to zero otherwise the DCT cannot be locked at the end of each stage. – this will be indicated by a '0' in cell D1 for the Cycle 1 trial balance (in column C) and a '0' in cell H1 for the Cycle 2 trial balance (in column G) of the Trial_Balance_Output worksheet;
 - h) LP_Balance sheet worksheet – This is a summary worksheet populated by data from other DCT worksheets and is used to record aggregate restatements of opening balances;
 - i) LP-Liabilities & Provs worksheet - This is used to record short-term and long-term liabilities and provisions;
 - j) LP-Fin Inst worksheet – This is used to record financial instruments data and information;
 - k) LP-Add info-Transferred debt worksheet – This is only applicable to entities affected by previous local government re-organisations;
 - l) LP-IAS 19 Pensions worksheet – This is used to record data and information

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relating to funded and unfunded pension schemes;

- m) LP-PP&E & Invest Prop worksheet – This is used to record data and information on property, plant & equipment and investment property;
- n) LP-Fixed Assets-Add Info worksheet – This is used to record shared ownership assets and school assets no longer consolidated in the Statement of Accounts of the local authority;
- o) LP-Intangibles worksheet – This is used to record data and information on intangible assets;
- p) LP-Restatement CI&E worksheet – This is used to record Income & Expenditure Statement adjustments to align last year's WGA return (DCT) with the latest audited Statement of Accounts;
- q) LP-I&E NCS Subjective analysis worksheet – This is used to record data on income and expenditure for the sub-aggregate total 'Net Cost of Services';
- r) LP-CI&E worksheet – This is used to record data on income and expenditure for the sub-aggregate total 'Surplus or Deficit on the Provision of Services';
- s) LP-Inv, JVs & assoc worksheet – This is used to record data on investments and interests in joint ventures and associates;
- t) LP-Current Assets & AHFS worksheet – This is used to record data on inventories, Landfill Allowance Asset, short-term and long-term debtors, bad debt provision, cash, assets held for sale and assets & liabilities in disposal groups;
- u) LP-Reserves worksheet – This is used to record data on movement in reserves;
- v) LP-Additional Data worksheet – This is used to collate details on staff numbers, commitments etc;
- w) LP-Add info – Hways Infr worksheet – This is used to recorded infrastructure asset data on a depreciated replacement cost basis (in comparison with the historical cost basis used in the Property, Plant & Equipment worksheet); and
- x) LP-Academies worksheet – This is used to record schools assets de-recognised in the local authority accounts during the financial year.

Restatements

5.11 Creating the entity-specific DCT from the master DCT template should have pre-populated the opening balance cells of relevant Balance Sheet related worksheets with the 31 March 2013 amounts submitted in last year's DCT return. This may have occurred for a variety of reasons:

- a) The previous year's DCT was based on the draft Statement of Accounts, which were subsequently amended before publication;

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- b) Accounting policy changes adopted by the entity since the last DCT return;
- c) Entity has undergone a re-organisation or other combination change: or
- d) Other adjustments just as material errors.

5.12 Restatements have to be entered on each relevant worksheet and also on the LP-Balance sheet worksheet otherwise this will trigger a warning message. Please contact the Department for Communities and Local Government if you think the pre-populated data is incorrect or there is a warning message that the opening Balance Sheet is not balanced.

Recommended order of completion of DCT worksheets

5.13 To minimise data entry the worksheets contains links to other related worksheets where the same data is used (the exception being restatements of previous year's figures) and would therefore we recommend that data is entered in the following order:

- a) Instructions worksheet – enter details (name / email address / telephone number) of the WGA contact persons and of your auditor;
- b) Restatements of prior year's balances – please ensure the debit and credit entries add up to zero in the LP-Balance sheet worksheet and also reconcile to the restatement amounts entered on other linked worksheets;
- c) Transferred debt / liabilities (if this is relevant to your entity);
- d) LP-Liabilities & Prov worksheet;
- e) LP-Fin Inst worksheet – complete the Income, Expenses, Gains and Losses table; and
- f) Balance sheet related worksheets – Property, Plant & Equipment and Investment Property; Intangibles; Investments, Joint Ventures & Associates; Current Assets & Assets held for sale;
- g) IAS 19 Pensions worksheet;
- h) Income & Expenditure related worksheets – Net Cost of Services subjective analysis; Comprehensive Income and expenditure;
- i) Reserves worksheet; and
- j) Additional information worksheets – Additional data, Highways infrastructure; Fixed assets (shared ownership / school assets no longer consolidated in council's accounts); academies.

Data Validation

5.14 HM Treasury has embedded macros that perform validation tests within the DCT pack to ensure that the data will be robust and that only authorised changes are made. The validation tests will focus on the following:

- a) Reconciliation of last year's closing balances to this year's opening balances, including any prior year restatements;
- b) Internal inconsistencies (e.g. provisions' expense matches the movement of the balance sheet provisions balance, and similar tests for impairments; depreciation; reclassifications between assets; transfers between reserves; lease disclosures; PFI; etc); and
- c) Integrity and completeness checks (e.g. mandatory cells have a value, such as zero) and the balance sheet balances).

5.15 The lower-level validation tests are disclosed at the bottom of the relevant worksheets. If there is any validation errors in the DCT these will be disclosed in the K.Validation_Errors and the LP Validation worksheets.

5.16 The lower level validations errors in the K.Validation_Errors worksheet will either be:

- a) hard items – these are highlighted in red and must be corrected (i.e. removed by amending the relevant data and re-validating the pack, otherwise the DCT can be locked for submission; and
- b) soft items – these are highlighted in amber and must have a valid explanation (a text explanation that contains 10 characters minimum) against the validation error message before the DCT can be locked and submitted. We expect the auditor to have reviewed the explanations before locking the Cycle 2 DCT pack.

The screenshot of the K.Validation_Error worksheet (from the 2012-13 DCT) is shown below, with examples of hard and soft validation errors.

Validation Type	Validation Full Description	Status	Value returned	Sheet names and cell references	User Validation Message	User Full Explanation
Soft	Tangible fixed asset depreciation charge	A	9335	LP-PP&E & Invest Prop C26 + LP-PP	Depreciation expense does not equal depreciation charged in PP&E note	
Soft	Intangible asset amortisation charge	A	327.26841	LP-Intangibles: C26 + LP-Intangibles: C	Amortisation expense does not equal amortisation charged in IFA note	
Soft	Total actuarial gains and losses in reserves	A	603	LP-IAS 19 Pensions: F17 + LP-IAS 19	Actuarial gains/losses in reserves do not equal what is recognised in the pensions note	
Soft	Reclassifications between PPE, Invest	A	-20987	LP-PP&E & Invest Prop L16 + LP-PP	Reclassifications do not balance - check PPE, Intangibles, Inventory and AHFS reclassifications	
Soft	Expected return on equity assets sheet	A	4.5	LP-IAS 19 Pensions: F54	Provide explanation why expected return on equities are not within expected boundary	
Hard	The external asset type breakdown table	R	-112177	LP-Inv, JVs & Assoc: C131	External asset type breakdown must equal external investments disclosed	
Hard	The external asset type breakdown table	R	-4491	LP-Inv, JVs & Assoc: C132	External asset type breakdown must equal external investments disclosed	
Hard	The opening balance adjustment cells	R	22157	LP-Liabilities & Provs: D124	Opening bal adjustments do not equal the restatement balances on the SOFP sheet	
Hard	Total on 'Expected timing of discount	R	-1	LP-Liabilities & Provs: D126	Breakdown of provisions by expected timing must equal the total provisions on the movement table	
Hard	The opening balance adjustment cells	R	-22157	LP-Liabilities & Provs: D128	Opening bal adjustments do not equal the restatement balances on the SOFP sheet	
Hard	Reserves opening balance adjustment	R	-7	LP-Reserves: D62	Opening bal adjustments do not equal the restatement balances on the balance sheet	
Hard	The top half of the SOFP must equal	R	-0.305706	LP-Balance sheet: F73	The SoFP does not balance	
Soft	Increase in provisions less the	A	-4294.24	LP-Liabilities & Provs: D134	Provision exp does not equal movement in liability	
Hard	Cash flow statement - balances	R	1	LP-Cash Flow: J103	Movement in cash on CFS does not agree to movement in cash on balance sheet	

5.17 The LP Validation worksheet contains links to other DCT worksheets to provide a summary list of the top-level validation tests and the aggregate value for each group of lower level validation test. This will allow the preparer of the DCT pack to see the effect of single or multiple changes to the data entered in the DCT pack immediately and use the validation macro when the i.CPID_Transaction worksheet is required for counterparty data input.

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times as necessary) **prior** to the pressing the 'Create CPID' macro button;

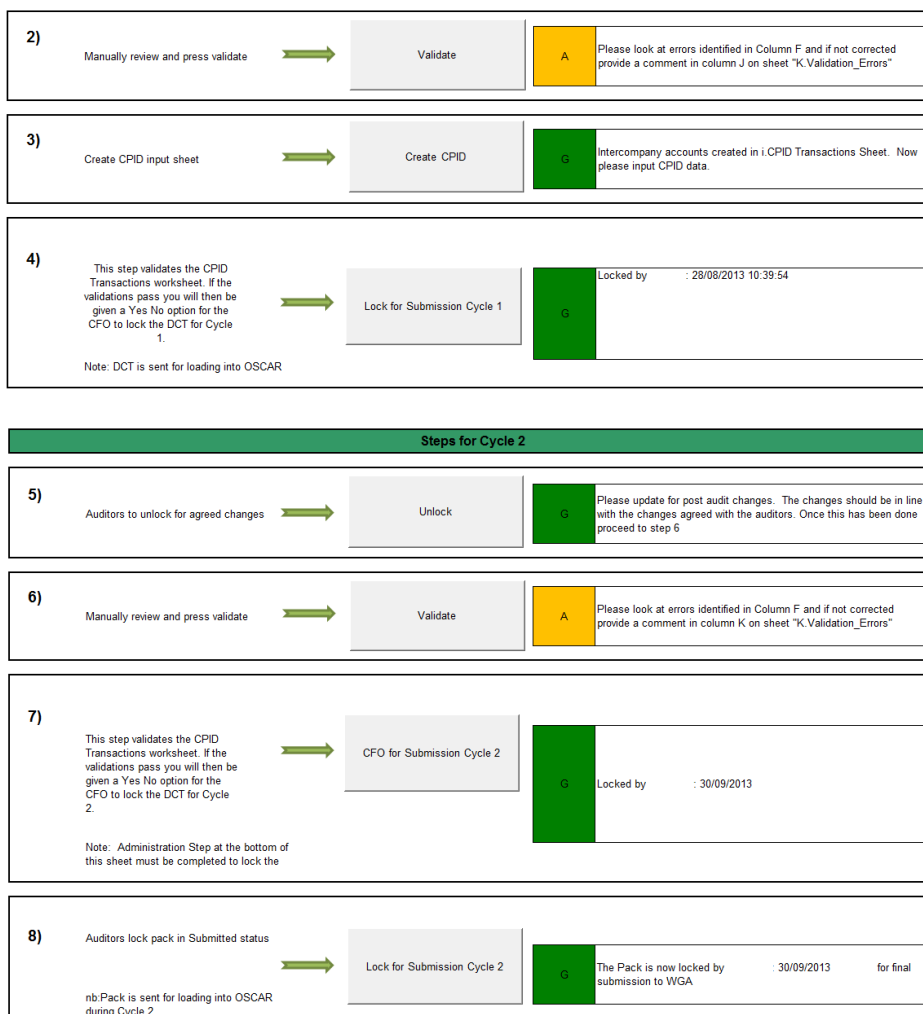
- b) Create CPID macro – this macro button should be used when the K.Validation_Error worksheet contain zero warnings or only amber (soft items) validation warning complete with explanatory text. The macro will create the i.CPID Transaction worksheet, including the aggregate totals for specified OSCAR codes that may include transactions with other WGA entites. The i.CPID Transaction worksheet also contains its own macro button which allows the WGA preparer to insert additional rows (as required) anywhere within this protected worksheet;
- c) Lock for Submission Cycle 1 macro – this macro button fulfils multiple functions:
 - i. Validate the counter-party data entries in the i.CPID Transactions worksheet - this can be done as many times as required;
 - ii. Validate any amendments to the data used to derive the trial balance **after the creation of the i.CPID Transaction worksheet** – this macro button should be used instead of the Validate macro button, and can be used as many times as required;
 - iii. Lock the DCT at the end of Cycle 1 before the DCT is sent to the entity's external auditor and to the Department for Communities and Local Government (who will upload the DCT onto the OSCAR system).

Cycle 2 DCT macro buttons

- d) Unlock macro – this macro requires a password that has been issued to the auditor, which is then used to unlock the locked Cycle 1 DCT return if the entity is selected for a detailed audit for WGA. Where the entity has been informed by their auditor that the entity will not undergo a detailed audit for WGA, the DCT will be unlocked by the Department for Communities and Local Government (in such cases the entity should contact the department);
- e) Validate macro – this macro button is used to validate any data amendments made during Cycle 2 and refresh the validation error messages in the K.Validation_Error worksheet;
- f) CFO for Submission Cycle 2 macro – this macro button validates the i.CPID Transaction worksheet during Cycle 2 and enables the DCT to be locked by the entity if all validation tests have been passed. Note that an entity; and
- g) Lock for Submission Cycle 2 macro – this macro is used by the auditor to lock the DCT at the end of the Cycle 2 process, after checking the audit adjustments agreed with the entity.

5.20 Successful operation of the macro buttons will be indicated by a **green highlighted box** to the right hand-side of the relevant macro button or by an amber box opposite the Validate macro button (if there are soft items recorded in the K.Validation_Error worksheet) as shown in the screenshot below.

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Income and Expenditure Analysis

- 5.21** Local government sector entities analyse their income and expenditure in their Statement of Accounts using the service heading categories specified in the Service Reporting Code of Practice (SeRCOP) and the CODE Guidance segmental reporting note, as this analysis method is of primary interest to local taxpayers, businesses and others in the geographical boundary of the reporting entity.
- 5.22** For the purposes of the WGA consolidation process the reporting entity has to re-analyse their income and expenditure data using the standard subjective groupings recommended in the SeRCOP guidance. The income and expenditure data is entered onto two worksheets in the DCT: the LP-I&E NCS Subjective analysis worksheet and the LP-CI&E worksheet. It is important that the key income and expenditure sub-aggregates in the DCT - Net Cost of Services; (Surplus) or Deficit on Provision of Services; and Total Comprehensive Income and Expenditure – agree to the equivalent figures in the Statement of Accounts.
- 5.23** Entities should analyse their income and expenditure data using a matrix table, as follows.

Income & Expenditure statement	Standard Subjective Analysis headings												Surplus or Deficit on Provision of Services	Total Comprehensive Income and Expenditure
	Employee Costs	Premises Costs	Transport	Supplies & services	Third Party Payments	Transfer Payments	Support Services	Depreciation & Impairment Losses	Income	Landfill Allowance Trading Scheme	Other: Share of Surplus/Deficit of Assocs & JVs	Net Cost of Service		
Cost of services	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Corporate Income and Expenditure													X	X
Other Operating Expenditure													X	X
Financing and Investment Income and Expenditure													X	X
Income from Taxation and Non Specific Grant													X	X
Other Comprehensive Income and Expenditure														X

5.24 The LP-I&E NCS Subjective analysis worksheet of the DCT is used to record the equivalent data relating to the Cost of Services section of the Comprehensive Income and Expenditure Statement.

Service categories headings	Standard Subjective Analysis headings												
	Employee Costs	Premises Costs	Transport	Supplies & services	Third Party Payments	Transfer Payments	Support Services	Depreciation & Impairment Losses	Income	Landfill Allowance Trading Scheme	Other: Share of Surplus/Deficit of Assocs & JVs	Net Cost of Service	
Adult Social Care													X
Central Services													X
Children's and Education Services													X
Corporate and Democratic core													X
Cultural and Related Services													X
Environmental and Regulatory Services													X
Fire and Rescue Services													X
Highways and Transport Services	1	2	3	4	5	6	7	8	9	10	11		X
Housing Services (local authority and other)													X
National Parks Services													X
Planning Services													X
Police Services													X
Non distributed costs													X
Public Health													X
Cost of Services	X	X	X	X	X	X	X	X	X	X	X	X	X

The following should be noted:

- 1) **Employee Costs** – This includes the cost of employee expenses (direct costs such as salaries, national insurance contributions, retirement benefit costs, agency staff, and indirect costs such as severance payments); contributions to employee-related provisions such as unequal pay backpay costs; and debits resulting from issue of soft loans to employees. **Note that contributions to the Local Government Pension Scheme are non-WGA transactions, but the transactions with the Teachers' Pension Scheme (England & Wales) are WGA transactions.**
- 2) **Premise Costs** - This includes expenses directly related to the running of premises and land such as repairs, alterations and maintenance of buildings, fixtures / fittings, energy costs, rent, rates, water services, cleaning, insurance and contributions to premise-related provisions (e.g. dilapidations). **Note that business rates payments in relation to a non-domestic property and**

council tax payments in relation to a domestic property are non-WGA transactions.

- 3) **Transport** – This includes all costs associated with the provision, hire or use of transport, including travelling allowances and home to school transport. This category should exclude repairs and maintenance of roads. This category is unlikely to include WGA transactions, unless transport services are contracted out to another WGA entity.
- 4) **Supplies & services** – This includes all direct supplies and service expenses (e.g. catering, central computing facilities etc) to the entity, that are not specified in other standard subjective categories. The audit costs and PFI Service Charge have to be disclosed as these figures are disclosed in the WGA consolidated accounts publication. **This category may include material WGA transactions where an entity has contracted out the provision of these services to another WGA entity.**
- 5) **Third Party Payments** – This includes payments to an external provider or an internal service delivery unit defined as a trading operation (see paragraph 2.33 (a) to (d) of SeRCOP) which is operating independently, in return for the provision of a service or part of service. This heading could include catering undertakings, trade refuse collection etc but should not include expenditure already disclosed under other standard subjective analysis headings (e.g. building repairs and cleaning would be disclosed under Premise-related expenditure, and catering under Supplies & Services expenditure. **This category is anticipated to include material WGA transactions. Note that the DCT worksheet includes an additional row for levies expenses.**
- 6) **Transfer Payments** – This includes payments to individuals for which no goods or services are received in return by the local authority. This category includes payments to schoolchildren, students, adult social services clients, housing benefits, soft loans (not included elsewhere). **This category should not include WGA transactions (the payment of housing benefit to eligible residents or to foster carers are not WGA transactions, but the subsidy from the Department for Work and Pensions will be a WGA transaction; see separate cell).**
- 7) **Support Services** – This includes costs that support the provision of services to the public i.e. the central overheads that are recharged to the services, such as finance, IT, human resources, legal etc. **This category should not include WGA transactions** as transactions provided by an external entity (WGA or non WGA) would have been included in the Third Party Payments category.
- 8) **Depreciation and Impairment losses** - This includes the revenue impact of capital items charged to the service headings. This heading will include depreciation of non-PFI, PFI and PPP scheme assets, revaluation losses charged to service headings, impairments, amortisation of intangible fixed assets and movement in fair value of investment property. **Note that revenue expenditure funded from capital under statute should be accounted for in the relevant subjective group** e.g. enhancement of property owned by a voluntary controlled school but used by the local authority to deliver services should be classified as Premise-related expenditure, whilst an enhancement

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of a property owned and operated by a charity would be grant expenditure under the Supplies and Services heading. **This category is not likely to include WGA transactions.**

- 9) **Income** - This includes all income received by the service from external users or by way of charges or recharges to internal users. Recharged expenses should have been classified under the appropriate subjective category heading and be off-set by the internal recharge income, and no further analysis required for WGA purposes. **Income from external sources may be credited in fully or in part to a service category heading**, including specific and general government grants, customer and client receipts (sales of goods & services, fees & charges, rents etc.) and other grant reimbursements and contributions (includes revenue income to finance jointly or severally a function / project and recharges of costs) and interest (if this has been attributed to a service category heading). This section includes a link to the LP-Liabilities & Provs worksheet so that 'amounts released to income from receipts in advance (deferred income)' is automatically extracted. **This category will include significant WGA transactions.**
- 10) **Landfill Allowances and Trading Scheme** - In England the Landfill Allowances and Trading Scheme (LATS) began on 1 April 2005 and all waste disposal authorities were able to trade, bank and borrow allowances. The scheme will run until the end of 2012/13 scheme year with conclusion of trades on 30 September 2013. **This category is unlikely to include significant WGA transactions.**
- 11) **Other items** – This affects entities that prepare Statement of Accounts on a consolidated group basis as well as on a single entity basis. This category heading is for the share of the surplus or deficit of associates and joint ventures that has been recognised against a service category heading. **This category is unlikely to include significant WGA transactions.**

5.25 The **LP-CI&E worksheet** of the DCT is used to record the equivalent data for the remaining sections of the Comprehensive Income and Expenditure Statement i.e. not debited or credited to a Cost of Service category heading. The following should be noted:

- a) **Corporate Income and Expenditure** – This heading does not appear in the Comprehensive Income and Expenditure Statement, and is used to capture the following:
- i. **provisions** – note that the LP-I&E NCS Subjective analysis worksheet include data entry cells for provisions that are employee-related, premises-related, transport-related or supplies & services-related;
 - ii. **trading operation results** (gross income and expense);
 - iii. **other gross income and expense**; and
 - iv. **Group accounts-related transactions** (if applicable) – includes the share of surplus or deficit of associates and joint ventures, taxation payable of subsidiaries and the minority interest share of profits or losses of subsidiaries.

- b) **Other Operating Expenditure** – This section in the DCT worksheet mirrors the section in the Comprehensive Income and Expenditure Statement. It will include:
- i. the gain or loss on disposal of non-current assets / assets held for sale;
 - ii. movement in fair value of assets held for sale;
 - iii. amounts payable to the Housing Capital Receipts Pool (paid to the Department for Communities and Local Government);
 - iv. precepts paid to local precepting authorities (parish councils are non-WGA entities); and
 - v. levies - this can include the Business Rates Supplements (England and Wales) which is a specific levy applied to specific projects to promote economic development and the Community Infrastructure Levy (England and Wales) which is a general levy spent on infrastructure.
- c) **Financing and Investment Income and Expenditure** – This section of the DCT mirrors the section in the Comprehensive Income and Expenditure Statement. It will include:
- i. Interest payable and similar charges – Note that interest paid to WGA entities (for example payments to PWLB or other local authorities) has to be disclosed separately. This section also contain a link to the LP-Fin Inst worksheet so that the losses arising on the derecognition of financial instruments are automatically extracted from the Financial Instruments gains and losses table;
 - ii. Net interest on the net defined benefit liability (asset);
 - iii. Re-measurements of the net defined benefit liability (asset) for long-term employee benefits;
 - iv. Interest income;
 - v. Changes in the fair values of investment properties; and
 - vi. Other investment income – Note that this section contain links to the LP-Fin Inst worksheet so that the net gains or losses on financial instruments carried at fair value through profit or loss and the financial instruments Fee income / expense are automatically extracted. This section excludes returns on pension scheme assets (e.g. dividends);
- d) **Taxation and Non-Specific Grant income** - This section of the DCT mirrors the section in the Comprehensive Income and Expenditure Statement. It will include:
- i. Council tax income – amounts from taxpayers (a non-WGA transaction) that is attributed to the reporting entity (the billing authority will only disclose their share because council tax is accounted for on an agency

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- basis);
- ii. Non-domestic rates distribution – amounts paid by the Department for Communities and Local Government from the national rates pool (central share element);
 - iii. Non-ringfenced (general) government grants – this includes data entry cells for specific grant streams, and a data entry cell for the aggregate of the other grants. This section includes a link to the LP-Liabilities & Provs worksheet so that ‘amounts released to income from receipts in advance (deferred income)’ is automatically extracted;
 - iv. Capital grants and contributions
 - v. Levy income – this applies to entities with the power to issue a levy demand (this does not apply to levy collected on an agency basis and credited to the Collection Fund).
- e) The **Surplus or Deficit on Provision of Services** figure should match the equivalent figure in the Comprehensive Income and Expenditure Statement. **This figure must also agree to the equivalent aggregate figure in the LP-Reserves worksheet** which includes the data entry cells for Surplus or Deficit figures relating to the General (or County) Fund and the Housing Revenue Account;
- f) **Other Comprehensive Income and Expenditure** – This data is populated from the data entry cells in the LP-Reserves worksheet, and includes:
- i. Surplus or deficit on revaluation of non-current assets;
 - ii. Impairment losses on non-current assets charged to the revaluation reserve;
 - iii. Re-measurements of the net defined benefit liability (asset); and
 - iv. Share of other Comprehensive Income and Expenditure of Associates and Joint Ventures (applicable to group accounts).
- g) The **Total Comprehensive Income and Expenditure** figure should match the equivalent figure in the Comprehensive Income and Expenditure Statement.

Balance Sheet

5.26 The entity will present an authority-only Balance Sheet or if applicable a group Balance Sheet. The opening balances will be based on the previous year's OSCAR data and the DCT will have been pre-populated with the relevant data when the entity-specific DCT was created from the master DCT template. The opening balance sheet figures should in total aggregate to zero, if they do not please contact the Department for Communities and Local Government immediately to resolve this problem.

5.27 The LP-Balance sheet worksheet presents the opening and closing positions

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at 1 April and 31 March respectively, based on the data entered on other balance sheet-related worksheets, plus any restatement related entries made on the LP-Balance sheet worksheet and matched in the relevant worksheet e.g. LP-Current Assets & AHFS worksheet.

5.28 The WGA return should reflect the disclosures in the Statement of Accounts unless an alternative or additional requirement is required for the purposes of WGA. Key points to note:

- a) Property, Plant & Equipment and Investment Properties
 - i. Infrastructure assets and assets under construction (excluding investment property) shall be measured at initially at historical cost and thereafter at **depreciated historical cost** – see paragraph 4.1.2.28 of the CODE. All other cases of asset shall be measured at fair value. Infrastructure assets based on **depreciated replacement cost** is to be entered as additional information in the LP-Add info – Hways Infr worksheet;
 - ii. Land and buildings should be disclosed separately in accordance with IFRS, with the buildings depreciated over the useful life of the asset. In cases where the entity has set a de minimis limit for land and buildings assets below the threshold limit (and the entity can assure itself that the depreciation charges are still materially correct) then these land and building assets should be recorded under the buildings category in the DCTpack.
 - iii. Impairments for the purposes of WGA are to be disclosed under the gross cost section instead of the depreciation section when completing the DCT, so as to be consistent with prior years' WGA data. This approach is a departure from the CODE but the net book values will be the same as those disclosed in the Statement of Accounts. Note that an impairment loss on a re-valued asset is recognised in the Revaluation Reserve for the same asset (up to its historical cost) and thereafter in the Surplus or Deficit on the Provision of Services – this split of impairment charge has to be mirrored in the DCT;
 - iv. Community assets measured on a fair value basis should disclose movements in measurements in the 'other movement' column instead of the revaluation column (which have been locked in the DCT worksheet);
- b) Intangible Assets – Impairments are to be disclosed under the gross cost section instead of the amortisation section when completing the DCT, so as to be consistent with prior years' WGA data. This approach is a departure from the CODE but the net book values will be the same as those disclosed in the Statement of Accounts. Note that an impairment loss on a re-valued asset is recognised in the Revaluation Reserve for the same asset (up to its historical cost) and thereafter in the Surplus or Deficit on the Provision of Services – this split of impairment charge has to be mirrored in the DCT;
- c) Associates and Joint Ventures – Entities with material interest in associates or in joint ventures should prepare group accounts in addition to their single entity financial statements;

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- d) Investments - The DCT worksheet departs from the disclosure format in the CODE to enable investments with other WGA entities to be identified and eliminated during the WGA consolidation process, and to support the disclosure requirements of investments with non-WGA entities in the WGA consolidated financial statements;
- e) Inventories - The DCT format is consistent with the example disclosure in the CODE guidance in that the Raw materials & consumables heading is the aggregate of Consumables Stores and Maintenance Materials; the WIP heading equates to Client Services Work-in-Progress; and the Finished goods heading equates to the Property acquired or constructed for Sale;
- f) Debtors – This should include any debit amounts for transactions accounted for on an agency basis. For example, there will be the reporting entity’s share of council tax arrears (in England) for amount payable by the taxpayer (a non-WGA transaction). A debit balance will occur in a billing authority’s financial statements for the share of the deficit on the Collection Fund that is attributable to a major precepting authority it is acting for as an agent (there should be a matching credit balance in the major precepting entity’s financial statements). Similarly, debit balances related to non-domestic rates (business rates) should be disclosed (for example, the difference between audited outturn compared to payments of estimated income);
- g) Cash and cash equivalents – This will include highly liquid deposits which an entity may have lent to another WGA entity (these are WGA transactions which are eliminated in the consolidated WGA financial statements). Note that other types of deposits will be disclosed as investments in the LP-Inv, JVs & assoc worksheet. Bank overdrafts will be disclosed as current liabilities in the LP-Liabilities & Provs worksheet;
- h) Assets held for Sale / Liabilities in disposal groups - These are items of property, plant or equipment or a group of assets and liabilities whose carrying amount is to be recovered principally through a sale rather than its continued use by the entity. The CODE allows in exceptional circumstances for Assets Held for Sale to be classified as non-current where the sale is not anticipated within one year. The WGA approach deviates from the CODE by classifying all Assets held for Sale as current items. Analysis must be completed on a gross basis i.e. assets and liabilities are not netted off.
- i) Short-term liabilities
 - i. Bank Overdraft –
 - ii. PWLB borrowing – Entities should disclose on the short-term and long-term figures and reconcile the aggregate amount to the PWLB Residual Maturity letter. Movements in the liability balance are not disclosed as income or expenditure. PWLB borrowings include transactions for transferred debt and the buy-out from the HRA subsidy regime;
 - iii. Other borrowings – This includes borrowings from commercial lenders and other WGA entities (directly or indirectly). Movements in the liability balance are not disclosed as income or expenditure. Note that borrowing from a local government pension fund is a non-WGA transaction.

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- iv. Interest payable – This should be disclosed separately and analysed by amounts due to WGA entities and non-WGA entities;
- v. Non-domestic rate – The billing authority collects non-domestic rates on an agency basis. It pays precepts to major preceptors and the central share to government (the Department for Communities and Local Government acts as an agent for the Consolidated Fund) based on estimates agreed in the January before the start of the financial year. Each entity will record its share of the notional cash surplus collected by the billing authority (cash not paid over during the relevant financial year) and the share of any credit adjustments (overpayments and pre-payments by the liable taxpayer). Transactions with taxpayers and the payments of non-domestic rates on properties (including those of the billing authority and major precepting authority) are non-WGA transactions. Payment of the central share to government will be reconciled central by HM Treasury using the data in the DCT worksheet (note that no WGA counterparty code is required) and other information.
- vi. Council tax - The billing authority collects council tax on an agency basis. It pays precepts to major preceptors based on estimates agreed in the January before the start of the financial year. In the case of a Collection Fund surplus, each entity will record its share of the cash collected by the billing authority (cash not paid over during the relevant financial year) and the share of any credit adjustments (overpayments and pre-payments by the liable taxpayer, plus their share of council tax debtors and related bad debt provision). Transactions with taxpayers are non-WGA transactions. The share of the cash surplus is a WGA transaction;
- vii. Transferred debt – The short-term component of a Transferred Debt liability (arising from a previous local government re-organisation);
- viii. Receipts in Advance – This includes grants where the grant conditions have not been satisfied by the reporting entity or the reporting entity is the accountable body of money to be distributed to grant recipients or else returned to the funding government department;
- ix. Provisions – The classes of provisions are fixed in the DCT and the reporting entity should match their provisions as closely as possible to the appropriate DCT category;
- j) Long-term liabilities – In addition to the items mentioned under short-term liabilities the following should be noted:
 - i. Donated Asset Account – This is used to record donated assets where the attached donation conditions have not been met. Satisfaction of the donation condition triggers the asset as income to be recognised in the Comprehensive Income and Expenditure Statement. A donation from a government body (including local authorities) should be accounted for as a government grant; and
 - ii. IAS 9 Pensions – The LP-IAS 19 Pensions worksheet is used to enter data on funded pension liabilities and scheme assets, and if applicable the

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unfunded pension liabilities. The Teachers' Pension Scheme (England & Wales) should be accounted for on a defined contribution basis. The material unfunded schemes are the Police and Firefighters' pension schemes. Note that the Local Government Pension Scheme is outside the scope of WGA, and any related transactions will be treated as non-WGA.

- k) Reserves – The format of the LP-Reserves worksheet in the DCT closely follows the disclosure requirement set out in the CODE. Data should be entered in the appropriate data entry cells. **It is important that the Surplus or Deficit on Provision of Service agrees in aggregate to the equivalent data in the Comprehensive Income and Expenditure Statement (i.e. the LP-CI&E worksheet).** The worksheet includes data entry cells specific for group entity transactions.

Financial Instrument disclosures

- 5.29 The DCT worksheet (LP-Fin Inst) mirrors the disclosure requirements set out in the CODE. To minimise data input this worksheet contains links to other DCT worksheets (LP-CI&E, LP-Liabilities & Provs, LP-Inv, JVs & assoc and the LP-Current Assets & AHFS worksheets).
- 5.30 The fair values have to be entered as a zero value (blank cells are not permissible), the carrying value (which is maybe the same as the fair value or at the fair value (where the assets and liabilities are held at their amortised cost).
- 5.31 The credit and market risk tables and the questionnaire should be completed if the financial assets or liabilities are in aggregate £50 million or over. Details should be obtained from your treasury management team.
- 5.32 The liquidity risk table should mirror the disclosure in the Statement of Accounts.

SECTION 6 – TRANSACTIONS WITH OTHER WGA ENTITIES

Introduction

6.1 The production of the WGA consolidated financial statements is fundamentally a two-step process of aggregating the financial statements of the public sector entities analysed against a standard chart of accounts, and then eliminating the intra-group transactions and balances. This section of the guidance deals with the identification and recording of these intra-group transactions and balances.

Counterparty Identification Codes

6.2 Each public sector entity within the WGA boundary has been assigned a unique counterparty identification code (CPID code) which enables related transactions to be matched in an efficient manner e.g. debtor balance in entity Y matched to a creditor balance in entity Z.

6.3 Some public sector entities will share the same CPID code because they are already part of a lower level consolidation. This includes the following entities:

- a) Clinical Commissioning Groups (CCG) – These entities were previously the Primary Care Trusts before an element of their public health function was transferred to English local authorities. CCGs are consolidated within the Department of Health Resource Accounts but have been allocated their own CPIDs from 2013-14;
- b) Academies – These include all schools operated by Academy Trusts. Academies are consolidated within the Department for Education Resource Accounts but use CPID code CAD022 (not the DfE CPID code DFE022); and
- c) Executive Non-departmental Public Bodies (NDPBs) and Executive Agencies – These entities are consolidated within the Resource Accounts of their parent department. For example, the Department for Communities and Local Government consolidates the Planning Inspectorate (an Executive Agency) and the Homes and Communities Agency (a NDPB).

6.4 A number of public sector entities have several CPID codes related to specific transaction types. This includes the HM Revenue and Customs CPID code HMR041 which is used for transactions and balances disclosed in its Resource Accounts and the CPID code IRT813 which is used for amounts disclosed in its Trust Statement which reports the revenues, expenditures, assets and liabilities related to taxes and duties.

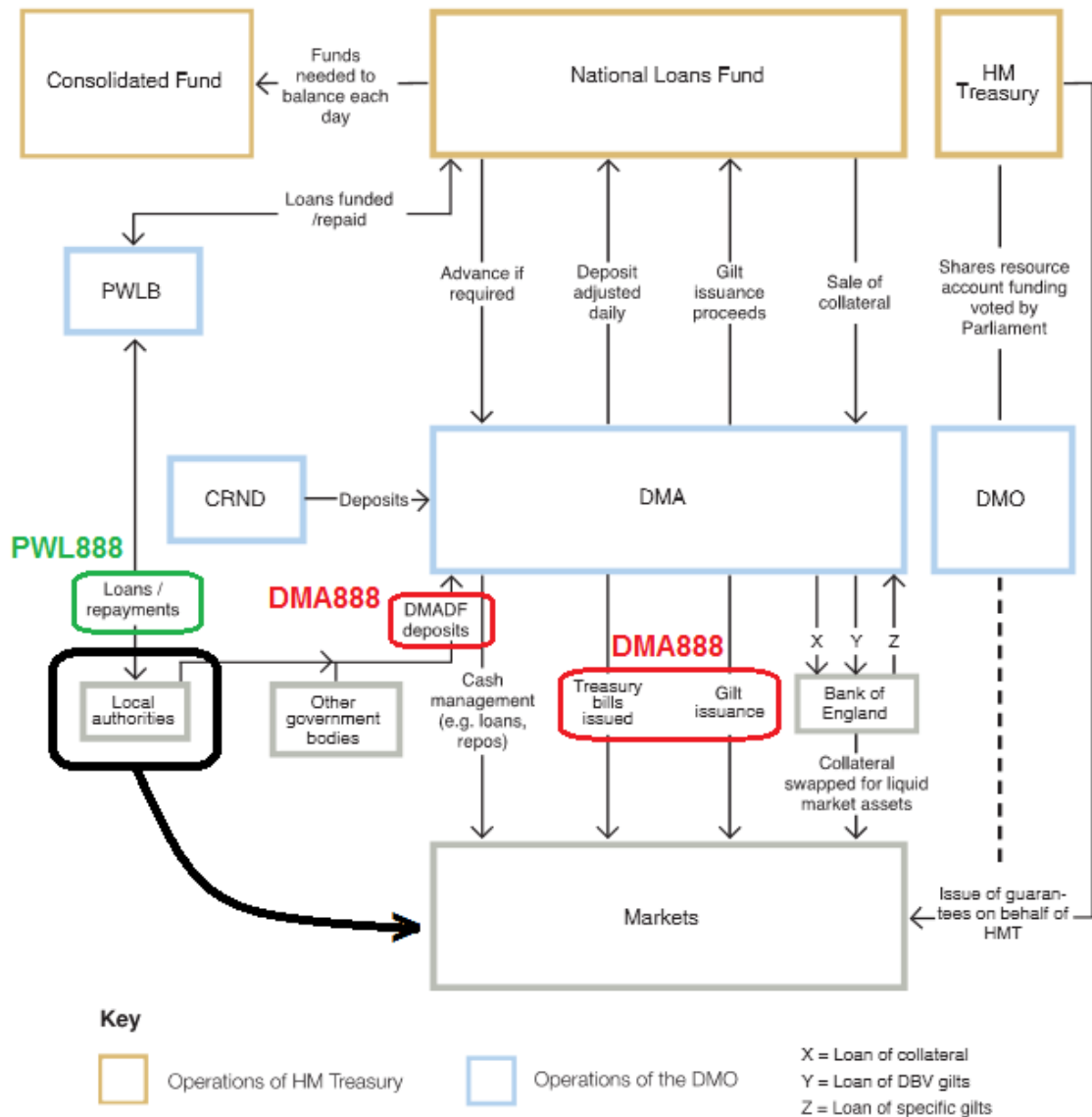
6.5 A significant number of local authorities have material transactions and balances with the Public Works Loan Board, its CPID code is PWL888. These transactions are distinct from other material transactions and balances with the Debt Management Office (DMO) which is an executive agency of HM Treasury. DMO related transactions and balances should be identified with the CPID code DMA888.

Note that local government entities will **not** have any transactions or balances with the National Loans Fund (its CPID code is NLF888).

The use of the PWL888 and DMA888 CPID codes can best be explained using relationship diagram from the DMO and DMA Report and Accounts 2012-13 (see below).

Key relationships of the DMO and DMA

This diagram sets out the principal relationships of the DMO and DMA with other organisations and funds. It is intended for illustrative purposes only.



The PWL888 code will be used for identifying the loan principal and loan interest of capital borrowings and other long term borrowings made by local authorities e.g. transferred debt related to past local government re-organisations, infrastructure projects nominated by each Local Enterprise Partnership (excluding London) from 1 November 2013; the Housing Self-financing scheme introduced by the Department for Communities and Local Government in 2012-13.

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The DMA888 code will be used for identifying lending by local authorities; the DMO has a Debt Management Account Deposit Facility (DMADF at the Bank of England) which takes cash deposits.

The DMA888 code will also be used to identify market sale of Treasury bills and of UK Government sterling-denominated listed bonds (gilt-edged securities or gilts)

- 6.6 A complete list of CPID codes can be found in the CPID_List worksheet of the DCT pack and on the WGA webpage.

Match Relationships

- 6.7 Counterparty transactions identified by each WGA entity should match perfectly or as close as possible. To enable material counterparty mismatches to be efficiently identified and resolved HM Treasury has grouped related transactions and balances into match relationship categories, of which the following is of relevance to English local government entities:

- a) Match Relationship Code 10 – This includes the OSCAR account codes for general receivables and payables (including provisions);
- b) Match Relationship Code 11 – This includes the OSCAR account codes for loans, deposits, financial assets and liabilities;
- c) Match Relationship Code 12 – This includes the OSCAR account codes for taxation and social security balances i.e. national insurance contributions
- d) Match Relationship Code 15 – This includes the OSCAR account codes for income and expenditure including grants;
- e) Match Relationship Code 18 – This includes the OSCAR account codes for social security employers' contributions;
- f) Match Relationship Code 20 – This includes the OSCAR account codes for interest related transactions e.g. interest on PWLB borrowings, interest on borrowing from other local authorities etc
- g) Match Relationship Code 23 / 25 / 26 – This is for specific grants from the Department for Communities and Local Government, Department for Education and the Department for Work and Pensions respectively;
- h) Match Relationship Code 39 – This will include transactions with the Teachers' Pension Scheme (England and Wales); and
- i) Match Relationship Code 40 – This is for grants from the European Union where the government department is acting as an agent.

- 6.8 See Annex B for the OSCAR codes under each match relationship.

- 6.9 *HM Treasury has removed the £1 million threshold for counterparty disclosure requirement for the 2013-14 WGA cycle to allow authorities to disclose transactions below this level if a more appropriate materiality threshold at local level can be applied.. Therefore, any amount above £1,000 (disclosed as £1k in*

your Statement of Accounts and as 1 in the DCT pack) with another WGA entity included in your Statement of Accounts may be disclosed in the i.CPID_Transaction worksheet if systems and processes allow.

- 6.10 *Different accrued values (arising from timing differences and use of estimates) may be reported by each counterparty entity, but each entity should aim to minimise these differences through dialogue with each other. The removal of the £1 million counterparty threshold will affect each reporting entity to a different degree dependent upon your authority's materiality threshold for identifying counterparty transactions; this is not intended to result in additional labour-intensive analyses..*

Counterparty transactions and balances

- 6.11 WGA entities should consider the following when collating their counterparty data for input onto the i.CPID_Transactions worksheet:

- a) Transactions or balances that do not result in a transfer of cash - **No counterparty data is required for the transaction and balances in this category.** In this situation entity Y is responsible for providing certain services to other entities (Z and Q) and records the cost of these services in its ledger but does not request cash contributions from entities Z and Q. Similarly, entity Z is responsible for providing different services to entities Q and Y, with the costs falling on entity Z and no cash contributions requested from the other entities.
- b) Transactions or balances where the entity is acting as the agent - **No counterparty code is required for the transaction and balance in this category.** In this situation the reporting entity has an agreement with another WGA entity (or non-WGA entity) that each party will only record their share of costs (and income, if applicable) in their financial statement.
- c) Transactions or balances where the entity is acting as the principal in an agency relationship. **A counterparty code will be required for the transaction(s) and balance(s) in this category.** In this situation the reporting entity has an agreement with another WGA body (or non-WGA body) but also has a legal responsibility for the transaction or balance. For example, the reporting body has a contract with a third-party private sector company to provide grass cutting services to the reporting entity and a neighbouring local authority. The reporting entity will pay the contractor and bear all costs which is disclosed under the service category heading, and this full cost amount is offset by the recharge (income) received from the other local authority i.e. there is no netting off of costs and income.
- d) Transactions or balances where the entity is the accountable body - **A counterparty code will be required for the transaction(s) and balance(s) in this category.** In this situation, the reporting entity has an obligation to record the transaction in its financial statement, for example, a government grant which is all paid to another WGA entity, non-WGA entity or individual. WGA entities should check the grant determination letter for details of the accountable body – see Annex C.

- e) Transactions not recognised as income or expenditure – **No counterparty code is required** if for example a WGA body is returning money it had incorrectly received or returned a grant it received in the same financial year. **If the grant income was recognised in a previous financial year and all or part of the grant was repaid in a subsequent financial year then a counterparty code would be required.** Another example is section 106 levies collected on behalf of the levying authority.

6.12 The WGA related transactions and balances should be reviewed for consistency and take account of the business activities of the entity, in addition to other sources such as customer and vendor records and data circulated by government departments. The following lists WGA transactions which may be relevant to your entity:

- a) Concessionary fares – In the case of the London boroughs, Transport for London records the contributions as income. These figures are usually published in the December before the start of the year (see http://www.londoncouncils.gov.uk/committees/agenda.htm?pk_agenda_items=5122 and item 6 Appendix 1) – see Annex C.
- b) Gas and electricity supplied by a trading body of Kent County Council (LASER contracts).
- c) Local Authority Mortgage Schemes – this is applicable if amounts have been paid to another WGA entity;
- d) Borrowings from another WGA entity either directly or indirectly (through an intermediary, such as the South Yorkshire Joint Secretariat which pools and invest funds belonging to a number of WGA entities in South Yorkshire). This category includes short-term and long-term loans from the Public Works Loan Board and the Debt Management Office, commercial bonds purchased from the market and liquid cash holdings borrowed from another WGA entity.

Counterparty worksheet

6.13 The purpose of the i.CPID_Transaction worksheet is to record:

- a) WGA related counterparty transactions and balances against the appropriate OSCAR account code; and
- b) detail of the other counterparty entity by including their CPID code.

6.14 The worksheet contains links to other DCT worksheets so that the aggregate values can be calculated against the relevant OSCAR codes. To preserve these links the macro button at the top of the worksheet must be used to add or delete rows as required (but its use is optional).

6.15 A new spreadsheet tool (the Bridging Tool) has been developed which is a workbook which has a worksheet for each match relationship and contains formulae links to extract the appropriate data from the DCT. The independent Bridging Tool allows counterparty data to be collected on a partial completed or fully completed DCT pack either before or alongside the i.CPID-Transactions worksheet is accessible. The Bridging Tool will be made

available as soon as possible after the release of the DCT pack.

Consistency with other DCT worksheets and Statement of Accounts

6.16 Data entered in the CPID transaction worksheet should be consistent with the rest of the DCT pack and the Statement of Accounts (including the disclosure notes). The following screenshots provides examples where WGA transactions are expected to occur.

	B	C	D	E	F
2	Comprehensive Income and Expenditure Accounts: Net Cost of Services				
3					
4					
5	Employees			£'000	
6		Direct employee expenses			
7		Salaries & wages			
8		Employers NICs			
9		IAS19 Defined Benefit Pension Costs			
10		Employers pension current service costs			
11		Employers pension past service costs			
12		Recognition of gain/loss on settlement of pension liability			
13		Pension contributions defined contribution plans and other external schemes (Includes Teachers Pension Scheme)			
14		Agency staff			
15		Employee expenses			
16		Indirect employee expenses			
17		Other employee expenses			
18		Employee-related provisions expense			
19		Debits resulting from soft loans to staff			
20		Total Employee Costs			0
21	Premises				
22		Business Rates			
23		Premises related provisions expense			
24		Other premises related expenditure			
25		Total Premises Costs			
26					
27	Transport				
28		Transport related provisions expense			
29		Other transport related expenditure			
30		Total Transport			
31					
32	Supplies & Services				
33		Audit costs			
34		RPI service charge			
35		Provisions expense			
36		Other purchases of supplies & services			
37		Total Supplies & Services			
38					
39	Third-Party Payments				
40		Independent units within the council			
41		Joint authorities			
42		Other local authorities			
43		Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)			
44		Government departments			
45		Levies (included within service lines)			
46		All other bodies			
47		Total Third-Party Payments			

HMRC code IRT813

Local Government Pension Scheme (Non-WGA)

Teachers Pension Scheme (WGA)

Expense on property - non-WGA

Purchase of electricity / gas (LASER contracts, Kent CC) - WGA

Concessionary fares (WGA)

Supplies & services purchased directly from non-WGA or WGA entity (i.e. not contracted out transactions and not classified under another category)

Payments on contracted out services delivered by another entity (including trading operation in competitive environment) and other payments not included under another category (includes WGA transactions)

	B	C	D	E
49	Transfer Payments			
50		Housing benefit and Council Tax Benefit (to taxpayers, no CPID)		
51		Other transfer payments		
52		Negative Housing Revenue Accounts Subsidy	CLG	
53		Total Transfer Payments		0
54				
55				
56	Support Services	Total recharged cost from support functions		0
57				
58	Depreciation & Impairment Losses			
59		Depreciation		
60		Amortisation of intangible assets		
61		Revaluations		
62		Impairment (PP&E)		
63		Movement in fair value of investment property		
64		Miscellaneous expenditure		
65		Total Depreciation and Impairment Losses		0
66				
67	Income			
68		Dwelling rents (gross) within the Housing Revenue Account (HRA)		
69		Cost of NNDR Collection Allowance (treated as income)	(no CPID)	
70		Miscellaneous income		
71		Government Grants (received from bodies within WGA boundary)		
72		Housing Revenue Accounts Subsidy	CLG	
73		Supporting People	CLG	
74		PFI Special Grant (component recognised in NCS)		
75		Council Tax Benefit: subsidy	DWP	
76		Rent Allowance: subsidy	DWP	
77		HRA Rent Rebates: subsidy	DWP	
78		Non-HRA Rent Rebates: subsidy	DWP	
79		Housing Benefit & Council Tax Benefit Admin Grant	DWP	
80		Sure Start Grants	DfE	
81		Dedicated Schools Grant	DfE	
82		Schools Standard Grant & Schools Standard Fund	DfE	
83		Greater London Authority Transport Grant	DfT	
84		EU current grants		
85		Other revenue grants & contributions (from Govt)		
86		Other Non-Govt revenue grants & contributions		
87		Capital Grants and Contributions		
88		Capital grant income (from Govt bodies)		
89		Capital grant income (EU grants)		
90		Capital grants & contribution income (from non-Govt)		
91		Amounts released from receipts in advance (deferred income)	(no CPID)	0
92		Customer & client receipts		
93		recharge receipts		
94		external receipts (fees & charges for services)		
95		Other Operating Income		
96		Total Income		0
97				

Individuals are recipient of transfer payments e.g. housing benefit (Non-WGA)

Grant income paid directly from the funding government department (record full amount);

Grant income paid by agent e.g. PFI Special Grant paid by DCLG but funded by more than one government department (record share of grant from each department using their CPID code)

Accountable entity - payments to the grant recipient will be matched by the grant income, and any unpaid with either be returned to the funding body or carried over into the following financial year as Receipts in Advance under current liabilities.

Income and expenditure on the LP-I&E NCS Subjective analysis worksheet to match the Statement of Accounts at the Cost of Services subaggregate of the Comprehensive Income and Expenditure Statement.

	B	C	D	E	F
6					
7		NET COST OF SERVICES			0
8					
9		Corporate Income and Expenditure:			
10		Provisions expense (any amount not in NCS)			
11		Trading operation results - Income			
12		Trading operation results - Expense			
13		Other corporate income			
14		Other corporate expense			
15					
16		(Following Group Accounts Only)			
17					
18		[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport			
19		Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax):			
20		Taxation payable of subsidiaries			
21		Minority interest share of profits or losses of subsidiaries			
22		Corporate Income and Expenditure:			
23					
24		Other Operating Expenditure			
25		Levies (not included in service lines)			
26		Net gains/losses on disposal of PPE			
27		Net gains/losses on disposal of intangibles			
28		Net gains/losses on disposal of assets held for sale			
29		Local (Parish Council) Precepts			
30		Amounts payable to Housing Capital Receipts Pool			
31		Other Operating Expenditure			0

LASER contract (Kent CC)

Payments to non-WGA and WGA entities

non-WGA

Paid to DCLG

Official

	B	C	D	E	F
33		Financing and Investment Income and Expenditure			
34		Interest Payable and similar charges			
35		Interest element of on-balance sheet PFI contract			
36		Finance charges for finance leases (non-PFI)			
37		Impairment losses - debtors			
38		Impairment losses on other financial instrumts in the loan & receivables (less debtor impmt shown separately above) & available-for-sale assets categories			
39		Losses arising on the derecognition of financial instruments			
40		Interest paid - within govt			
41		Interest paid - bank loans & overdrafts (Non-Govt)			
42		Interest paid - other borrowings (Non-Govt)			
43		Net interest on the net defined benefit liability (asset)			
44		Remeasurements of the net defined benefit liability (asset) for long term employee benefits			
45		Interest and investment income			
46		Income & exp in relation to investment properties and changes in their fair value			
47		Rental Income from investment properties			
48		Direct operating expenses arising from investment properties			
49		Net Gains/Losses on disposal of investment properties			
50		Movement in fair value of investment property			
51		Dividends receivable - associates, joint ventures & subsidiaries			
52		Dividends receivable - other (within Government)			
53		Dividends receivable - other (non-Government)			
54		Net gains/losses on financial instruments carried at fair value through profit or loss		0	
55		Financial instruments fee income/expense (from sheet Fin Inst (15))		0	
56		Financing and Investment Income and Expenditure			0

Interest on PWL888 and DMA888 loans (short-term and long-term)

Interest on DMA888 deposits and other amounts lent to non-WGA and WGA entities

	B	C	D	E	F
57					
58		Taxation and Non Specific Grant Incomes			
59		Income from Council Tax			
60		CLG Grants: Revenue Support Grant	CLG		
61		CLG Grants: Local Services Support Grant	CLG		
62		Non domestic rates (Distributed Non-Domestic Rate pool)	CLG		
63		Non domestic rates retained income	[no CPID]		
64		Police Grant	HO		
65		Greater London Authority General Grant	CLG		
66		PFI Special Grant (not in NCS)			
67		Other government grants (non-capital)			
68		Other Grant Income & contributions (from non-Govt bodies)			
69		LA levy income			
70		Business Rates Supplement Income			
71		Amounts released from receipts in advance (deferred income)	[no CPID]	0	
72		Capital Grants and Contributions			
73		Capital grant income (from Govt)			
74		Capital grant & contribution income (from non-Govt bodies)			
75		Taxation and Non Specific Grant Incomes			0

Grant income not allocated in full to a Service heading category but recognised as a corporate income item

non-WGA payments by billing authority from their Collection Fund

This will be the Central Share received by DCLG on agency basis, which DCLG subsequently redistribute as a NDR grant.

WGA bodies with the power to charge a levy

NDR (business rates) credited to their Collection Fund and later distributed by the billing authority (non-WGA)

	B	C	D	E	F	G
26	Investments					
27						
28	The format below is required for WGA. It differs from the format set out in the CODE. The data is collected in the tables below in three stages to simplify the process and to ensure on consolidation (i.e. after counterparty balances are eliminated) the data in the primary statements and the notes are internally consistent. Deposits include deposits which in previous years were included under cash holdings.					
29						
30	Step 1: Enter in the table below short term and long term investments. Do not split balances between those that are with bodies within or outside the WGA boundary.					
31						
32		Balance as at 31 March 2014	Restated Balance as at 31 March 2013	adjustment	Submitted Balance as at 31 March 2013	
33		£'000	£'000	£'000	£'000	
34	Short Term Investments					
35	Shares and equity type investments		0		0	
37	Deposits					
38	Loans		0		0	
39	Other		0		0	
40						
41		0		0		
42	Long Term Investments					
43	Shares and equity type investments				0	
45	Deposits					
46	Loans		0		0	
47	Other		0		0	
48						
49		0				
50						
51	Step 2: Split the balances disclosed in Step 1 between the balances held with bodies outside the WGA boundary (External) and those that are with bodies within the WGA boundary (Internal). Internal bodies are listed on the "CPID_List" worksheet					
52						
53						
54		External Balances Balance as at 31 March 2014	Internal Balances Balance as at 31 March 2014			
55		£'000	£'000			
56						
57	Short Term Investments					
58	Shares and equity type investments					
59	Deposits					
60	Loans					
61	Other					
62						
63						
64	Balance for the year ended 31 March 2014	0	0			
65	Long Term Investments					
66	Shares and equity type investments					
67	Deposits					
68	Loans					
69	Other					
70						
71						
72	Balance for the year ended 31 March 2014	0	0			
73						
74						

DMA888 code for deposits in the Bank of England account of the Debt Management Office

Ensure correct split of short-term and long-term lendings (exclude liquid cash deposits within the cash and cash equivalents disclosure note)

WGA balances

Note that an investment with the Local Government Pension Scheme is a non-WGA transaction.

	B	C	D	E	F	
30	Debtors					
31						
32						
33						
34						
35	Debtors falling due within one year:			Balance at 31 March 2014	Restated balance at the beginning of the year	Adjustment
36				£'000	£'000	£'000
37	Council Tax debtor (between preceptor/billing authority)					
38	NNDR retained income debtor (between preceptor/billing authority)					
39	NNDR (debtor for prior overpayments due back from DCLG)					
40	Council Tax receivable from taxpayers					
41	Non domestic rates receivable from taxpayers					
42	Business Rate Supplement debtor (between levying/billing authority)					
43	Trade debtors					
44	Other debtors					
45	Prepayments & accrued income					
46	Provision for bad debts (short term - from table below)					
47	Total Debtors falling due within one year					
48	Debtors falling due after more than one year:					
49	Trade debtors (long term)					
50	Other long term debtors (including transferred debt)					
51	Prepayments & accrued income (long term)					
52	Provision for bad debts (long term - from table below)					
53	Total Debtors falling due after more than one year					
54						
55						

Either deficit balance (on council tax component of the Collection Fund deficit) or the amount payable by billing authority on the cash component of the Collection Fund surplus

Non-WGA transaction

WGA transaction

Advances relating to Local Authority Mortgage Scheme (maybe WGA transaction if the money was passed on to another WGA body for onward payment to external third party)

	B	C	D	E	F	
73	Cash Holdings					
74						
75	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.			Cash in current bank accounts	Cash held by Authority	Short term / liquid deposits
76				£'000	£'000	£'000
77	Carried forward at 31 March 2013 (closing bal from last year's WGA)					
78	Adjustment					
79	Restated balance at the beginning of the year					
80	Balance at 31 March 2014					
81						

Some local authorities allow another WGA entity to borrow via a bank account with call facility - this is a WGA transaction that has to be disclosed on the CPID transaction worksheet if the relevant match relationship aggregate exceeds £1 million.

Amounts payable to major precepting authority on cash component of the Council Tax within the Collection Fund surplus; or it can be the amount in relation to a Collection Fund deficit balance.

	B	C	D	E	F	
2	Liabilities & Provisions					
3						
4						
5	Short term creditors			Balance at 31 March 2014	Restated balance at the beginning of the year	Adjustment
6				£'000	£'000	£'000
7	Bank overdraft (cash & cash equivalents liability)					
8	Short term borrowing (from the PWLB only)					
9	Short term borrowing (all sources other than the PWLB)					
10	Interest payable (includes interest payable to the PWLB)					
11	Trade creditors					
12	Council Tax creditor (between preceptor/billing authority)					
13	NNDR retained income creditor (between preceptor/billing authority)					
14	Business Rate Supplement creditor (between levying/billing authority)					
15	NNDR taxpayer receipts not yet paid to Government pool					
16	Council Tax refundable to taxpayers					
17	Non domestic rates refundable to taxpayers					
18	Other tax and social security payable					
19	Other creditors					
20	Former met/county transferred debt (see "LP-Add info-Transferred debt" sheet)					
21	PFI finance lease liability (short term):					
22	Short term part of finance lease liability on balance sheet PFI contracts					
23	Less: PFI Prepayment (short term)					
24						
25	Obligations under finance leases and hire purchase contracts (non-PFI)					
26						
27						
28						
29	Long term creditors			Balance at 31 March 2014	Restated balance at the beginning of the year	Adjustment
30				£'000	£'000	£'000
31	Long term borrowing (from the PWLB only)					
32	Long term borrowing (all sources other than the PWLB)					
33	Trade creditors					
34	Former met/county transferred debt (see "LP-Add info-Transferred debt" sheet)					
35	Other creditors					
36	PFI finance lease liability (long term):					
37	Long term part of finance lease liability on balance sheet PFI contracts					
38	Less: PFI Prepayment (long term)					
39						
40	Obligations under finance leases and hire purchase contracts (non-PFI)					
41						

Use PWL888 CPID code (could include Transferred debt and borrowings related to buy out of former HRA subsidy regime)

May include borrowings from other local authorities and the Debt Management Office (DMA888 CPID code)

Non-WGA transactions

Transferred debt balance with the PWLB (where the reporting entity is not the administrator of the debt)

Counterparty analysis should be consistent with that of short-term creditors

ANNEX A: GUIDANCE NOTES ACCOMPANYING THE ONS QUARTERLY PUBLIC SECTOR EMPLOYEES SURVEY QUESTIONNAIRE

Introduction

The Quarterly Public Sector Employees Survey is the main data source for measuring the number of employees in the public sector. The definitions used for this survey have been agreed by an interdepartmental committee to help bring greater consistency across different sources of public sector statistics.

Employees

Please report the number of employees with an employment contract who are being paid by the organisation, rather than the number of jobs/posts. There is a difference between counting employees (which is a measure of people) compared to jobs or posts (where one person may have more than one job). For example, where an individual works for a local authority run leisure centre they may work as a lifeguard and a fitness instructor. If an employee has more than one job within your organisation please categorise the employee based on the characteristics of the post in which the employee works the most hours i.e. permanent/casual, full-time/part-time

Include:

- Overseas workers, for example, those employees working in the Armed Forces, Diplomatic Service and the British Council serving abroad. However, exclude locally engaged staff as these are not considered UK residents
- Employees on secondment or loan **only** if your organisation is paying for the majority (more than 50 per cent) or all of their wages. If the costs are split equally, the sending rather than the receiving organisation should count the employee. Employees seconded in from the private sector should be included if your organisation is paying for the majority or all of their wages. However, please exclude employees seconded out to the private sector
- Workers who only work part of the year (for example, those on casual or annualised hours contracts) if they are being paid at the reference point
- All those on paid maternity or paternity leave
- All those on paid sick leave (being paid either in full or part)
- All those on paid special leave
- Those employees on short-term unpaid leave (for example for bereavement, or parental leave) if they are absent
- On the reference date and they are on leave for a period less than their pay period.

Exclude:

- Workers who only work part of the year (for example, those on casual or annualised hours contracts) if they are **not** being paid at the reference point
- Self-employed, contract workers and agency workers not paid directly from the payroll

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- Those employees on unpaid leave if they are on leave for a period longer than their pay period
- All those on career breaks
- All those on unpaid leave.

Employee Status - Permanent, Temporary, Casual and Fixed Term

Include:

- Permanent employees, temporary employees, casual employees and employees with a fixed-term contract.
- Employees with fixed-term contracts of more than 12 months as permanent employees (regardless of the amount of time remaining on the contract)
- Employees with fixed-term contracts of 12 months or less as temporary employees, and report together with casual employees.

Part Time Employees

Part-time employees should be defined as those who work less than standard contracted hours, that is, your organisation's normal weekly hours.

Full Time Equivalents (FTE)

Exclude:

- Full-time employees from your calculations.
- Paid and unpaid overtime from FTE calculations.
- Contracted hours are used for the basis to calculate FTE. The number of hours worked should be those that the employee is contracted to work for each week, so breaks should be excluded in the calculations.
- Contracted hours of those people on leave (for example, maternity leave) should be those that they were working before they left.

ANNEX B: COUNTERPARTY MATCH RELATIONSHIPS

Match Relationship 10 - General Receivables and Payables (including prov)

OSCAR code	OSCAR code description	Category
16155000	NCA - PREPAYMENTS (NON-PFI)	Long-Term Debtor
16156000	NCA - ACCRUED INCOME	Long-Term Debtor
16157000	NCA - GOVERNMENT GRANTS RECEIVABLE	Long-Term Debtor
16159000	NCA - OCCUPATIONAL PENSION RECEIVABLES	Long-Term Debtor
16161000	NCA - TRADE RECEIVABLES	Long-Term Debtor
16169000	NCA - OTHER RECEIVABLES	Long-Term Debtor
18155000	CA - PREPAYMENTS (NON-PFI)	Short-Term Debtor
18156000	CA - ACCRUED INCOME	Short-Term Debtor
18157000	CA - GOVERNMENT GRANTS RECEIVABLE	Short-Term Debtor
18159000	CA - OCCUPATIONAL PENSION RECEIVABLES	Short-Term Debtor
18161000	CA - TRADE RECEIVABLES	Short-Term Debtor
18165000	CA - COUN TAX DR BTW PRECEPTOR & BILLING AUTHORITY	Short-Term Debtor
18166000	CA - NNDR debtor billing / precepting authority	Short-Term Debtor
18169000	CA - OTHER RECEIVABLES (CA)	Short-Term Debtor
18171000	CA - BUSINESS RATE SUPPLEMENT DEBTOR	Short-Term Debtor
18413000	CA - FUNDS HELD WITH NATIONAL LOTTERY DIST FUND	Short-Term Debtor
44110400	INC - Curr GRANTS FROM CG - GLA TRANSPORT GRANT	I&E
23123000	NCL - BUSINESS RATE SUPPLEMENT	Long-Term Creditor
23171000	NCL - ACCRUED EXPENSES	Long-Term Creditor
23172000	NCL - TRADE PAYABLES	Long-Term Creditor
23173000	NCL - GOVERNMENT GRANTS PAYABLE	Long-Term Creditor
23178000	NCL - LG TRANSFERRED DEBT	Long-Term Creditor
23179000	NCL - OTHER PAYABLES	Long-Term Creditor
23711000	NCL - PROV - EARLY DEP - O/BAL	Long-Term Provision
23712000	NCL - PROV - EARLY DEP - INCREASE	Long-Term Provision
23713000	NCL - PROV - EARLY DEP - UTILISATION	Long-Term Provision
23716000	NCL - PROV - EARLY DEP - TRANSFERS IN YEAR	Long-Term Provision
23731000	NCL - PROV - ENV DAMAGE - O/BAL	Long-Term Provision
23732000	NCL - PROV - ENV DAMAGE - INCREASE	Long-Term Provision
23733000	NCL - PROV - ENV DAMAGE - UTILISATION	Long-Term Provision
23736000	NCL - PROV - ENV DAMAGE - TRANSFERS IN YEAR	Long-Term Provision
23891000	NCL - PROV - OTHER - O/BAL	Long-Term Provision
23892000	NCL - PROV - OTHER - INCREASE	Long-Term Provision
23893000	NCL - PROV - OTHER - UTILISATION	Long-Term Provision
23896000	NCL - PROV - OTHER - TRANSFERS IN YEAR	Long-Term Provision
26134000	CL - Council Tax - PRECEPTOR & BILLING AUTHORITY	Short-Term Creditor
26135000	CL - NNDR Creditor billing / precepting authority	Short-Term Creditor
26171000	CL - ACCRUED EXPENSES	Short-Term Creditor
26172000	CL - TRADE PAYABLES	Short-Term Creditor
26173300	CL - GOVERNMENT GRANTS UNAPPLIED - OPENING BALANCE	Short-Term Creditor
26177000	CL - OCCUPATIONAL PENSION LOANS PAYABLE	Short-Term Creditor
26179000	CL - OTHER PAYABLES	Short-Term Creditor

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Match Relationship 11 - Loans & Deposits/Financial Assets & Liabilities

OSCAR code	OSCAR code description	Category
16158000	NCA - INTEREST RECEIVABLE	Long-Term
16512000	NCA - DEPOSITS	Long-Term Investments
16522000	NCA - DERIVATIVES	Long-Term Investments
16532100	NCA - SHARES AND EQUITY	Long-Term Investments
16592100	NCA - OTHER LOANS	Long-Term Investments
16912000	NCA - OTHER FINANCIAL ASSETS	Long-Term Investments
18158000	CA - INTEREST RECEIVABLE	Short-Term
18414000	CA - LIQUID DEPOSITS	Cash Holdings
18511000	CA - DEPOSITS	Short-Term Investments
18521000	CA - DERIVATIVES	Short-Term Investments
18531000	CA - SHARES AND EQUITY TYPE INV	Short-Term Investments
18592000	CA - LOANS	Short-Term Investments
18911000	CA - OTHER CURRENT FINANCIAL ASSETS	Short-Term Investments
44613000	INC - PROFIT ON DISPOSAL - FINANCIAL ASSETS	I&E
23121000	NCL - BANK AND OTHER BORROWINGS	Long-Term
23122000	NCL - PWLB BORROWINGS	Long-Term
23174000	NCL - FINANCE LEASE OBLIGATIONS & HIRE PURCHASE	Long-Term
23176000	NCL - INTEREST PAYABLE	Long-Term
23176500	NCL - INTEREST PAYABLE - GILT EDGED STOCK	Long-Term
23177000	NCL - OCCUPATIONAL PENSION LOANS PAYABLE	Long-Term
23512000	NCL - FINANCIAL GUARANTEES	Long-Term
23522000	NCL - DERIVATIVES	Long-Term
23532000	NCL - GILT EDGED STOCK - ADDITIONS	Long-Term
23592000	NCL - OTHER FINANCIAL LIABILITIES	Long-Term
26122000	CL - OTHER BORROWINGS	Short-Term
26174000	CL - FINANCE LEASE OBLIGATIONS & HIRE PURCHASE	Short-Term
26176000	CL - INTEREST PAYABLE	Short-Term
26176500	CL - INTEREST PAYABLE - GILT EDGED STOCK	Short-Term
26178000	CL - CONTINGENCIES FUND ADVANCES	Short-Term
26512000	CL - FINANCIAL GUARANTEES	Short-Term
26522000	CL - DERIVATIVES	Short-Term
26532000	CL - GILT EDGED STOCK - ADDITIONS	Short-Term
26592000	CL - OTHER CURRENT FINANCIAL LIAB	Short-Term
58323000	EXP - LOSS ON DISPOSAL - FINANCIAL ASSETS	I&E
58327000	EXP - LOSS ON DISPOSAL - NCA HELD FOR SALE	I&E
61111000	FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS	I&E
61112000	FI - DECREASE IN FAIR VALUE - FINANCIAL LIAB	I&E
62111000	FE - INCREASE IN FAIR VALUE - FINANCIAL LIAB	I&E
62112000	FE - DECREASE IN FAIR VALUE - FINANCIAL ASSETS	I&E

Match Relationship 12 - Taxation and Social Security Balances

OSCAR code	OSCAR code description	Category
26132000	CL - TAXATION AND SOCIAL SECURITY PAYABLE TO HMRC	Use CPID code IRT813

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Match Relationship 15 - Income and Expenditure (Includes Deferred Income)

OSCAR code	OSCAR code description	Category
23111100	NCL - RECEIPTS IN ADVANCE - O/BAL	Long-Term Creditors
23112100	NCL - RECEIPTS IN ADVANCE - ADDITIONS	Long-Term Creditors
23113100	NCL - RECEIPTS IN ADVANCE - TRANS TO CURRENT LIAB	Long-Term Creditors
23114100	NCL - RIA (inside WGA) - Rel to CI&E (In NCS)	Long-Term Creditors
23115100	NCL - RIA (inside WGA) - Rel to CI&E(Outside NCS)	Long-Term Creditors
23116100	NCL - RIA (inside WGA) - Repaid condition not met	Long-Term Creditors
26111100	CL - RIA - OPENING BAL REVENUE GRANTS	Short-Term Creditors
26111200	CL - RIA - OPENING BAL CAPITAL GRANTS	Short-Term Creditors
26112100	CL - RIA - REV GRANT ADDITIONS	Short-Term Creditors
26112200	CL - RIA - CAP GRANT ADDITIONS	Short-Term Creditors
26118000	CL - RIA - TRANSFERS FROM NCL REV GRANT	Short-Term Creditors
26119000	CL - RIA - TRANSFERS FROM NCL CAP GRANT	Short-Term Creditors
26173550	CL - Gov grants unpld - REPAID REV GRANT	Short-Term Creditors
26173560	CL - Gov grants unpld - REPAID CAP GRANT	Short-Term Creditors
26173850	CL - Gov grants unpld - release (outside NCS) REV	Short-Term Creditors
26173860	CL - Gov grants unpld - release (outside NCS) CAP	Short-Term Creditors
26173950	CL - Gov grants unpld - release (inside NCS) REV	Short-Term Creditors
26173960	CL - Gov grants unpld - release (inside NCS) CAP	Short-Term Creditors
41812000	INC - NATIONAL NON-DOMESTIC RATES (NNDR)	Revenue Grant Income from DCLG
44111000	INC - CURRENT GRANTS FROM CENTRAL GOVERNMENT	Revenue Grant Income
44111900	INC - CURRENT GRANTS FROM LOTTERY DISTRIBUTORS	Revenue Grant Income
44112000	INC - CURRENT GRANTS FROM LOCAL GOVERNMENT	Revenue Grant Income
44121000	INC - CAPITAL GRANTS FROM CENTRAL GOVERNMENT	Capital Grant Income
44122000	INC - CAPITAL GRANTS FROM LOCAL GOVERNMENT	Capital Grant Income
44616000	INC - INCREASE IN FAIR VALUE - FINANCIAL ASSETS	Other Income
44811000	INC - RECEIPT OF FEES AND CHARGES	Other Income
44813000	INC - LICENCES	Other Income
44815000	INC - RECEIPTS IN ADVANCE	Other Income
44817000	INC - RECOVERY OF SECONDEE COSTS	Other Income
44819000	INC - INCOME FROM NATIONAL LOTTERY DIST FUND	Other Income
44825000	INC - SALES OF OTHER GOODS AND SERVICES	Other Income
44849000	INC - MISCELLANEOUS INCOME	Other Income
44850000	INC - EDUCATION AND TRAINING	Other Income
26114000	CL - RECEIPTS IN ADVANCE - RELEASE TO INCOME	Short-Term Creditors
26115000	CL - RECEIPTS IN ADVANCE - REPAID	Short-Term Creditors
51111000	EXP - PERMANENT UK STAFF - BASIC SALARY	Expense - Employees
51118000	EXP - PERMANENT UK STAFF - NET MVMNT EMP BENEFITS	Expense - Employees
51151000	EXP - LOCALLY EMPLOYED STAFF - BASIC SALARY	Expense - Employees
51158000	EXP - LOCALLY EMP STAFF - NET MVMNT EMP BENEFITS	Expense - Employees
51171000	EXP - FULL COST SHORT-TERM CONTRACT & AGENCY STAFF	Expense - Employees
52111000	EXP - GOODS/SERVICES - CONTRACTORS	Expense - Employees
52112000	EXP - GOODS/SERVICES - CONSULTANCY	Expense - Employees
52113000	EXP - GOODS/SERVICES - TRAINING & DEVELOPMENT	Expense - Employees
52114000	EXP - GOODS/SERVICES - OTHER PROFESSIONAL SERVICES	Expense - Supplies & Services
52115100	EXP - GOODS/SERVICES - AUDIT SERVICES - CASH	Expense - Supplies & Services
52115200	EXP - GOODS/SERVICES - ASSURANCE SERVICES - CASH	Expense - Supplies & Services
52131000	EXP - GOODS/SERVICES - SOCIAL CARE	Expense - Supplies & Services
52151000	EXP - GOODS/SERVICES - ACCOMM & BLDNG MANAGEMENT	Expense - Premises
52153000	EXP - GOODS/SERVICES - OTHER FACILITIES COSTS	Expense - Premises
52161000	EXP - GOODS/SERVICES - CLINICAL & MEDICAL	Expense - Public Health
52181000	EXP - GOODS/SERVICES - ICT OUTSOURCING & SUPPORT	Expense - Supplies and Services
52182000	EXP - GOODS/SERVICES - TELECOMS	Expense - Supplies and Services
52197000	EXP - GOODS/SERVICES - OTHER TRAVEL	Expense - Transport
52231000	EXP - GOODS/SERVICES - VEHICLE MAINTENANCE	Expense - Transport
52241000	EXP - GOODS/SERVICES - OTHER	Expense - Other
52241100	EXP - GOODS/SERVICES - IND UNITS WITHIN COUNCIL	Expense - Third Party Payments
52241200	EXP - GOODS/SERVICES - JOINT AUTHORITIES	Expense - Third Party Payments
52241300	EXP - GOODS/SERVICES - OTHER LOCAL AUTHORITIES	Expense - Third Party Payments
52241400	EXP - GOODS/SERVICES - HEALTH AUTHORITIES	Expense - Third Party Payments
52241500	EXP - GOODS/SERVICES - GOVERNMENT DPTS	Expense - Third Party Payments
52241600	EXP - GOODS/SERVICES - ALL OTHER BODIES	Expense - Third Party Payments
52241700	EXP - GOODS/SERVICES - RECHARGED EXP (SUPPORT)	Expense
52241800	EXP - GOODS/SERVICES - TOTAL FIN ASSET FEE EXPENSE	Expense
54112000	EXP - CAPITAL GRANTS TO LOCAL GOVERNMENT	Expense - Third Party Payments
54152000	EXP - CURRENT GRANTS TO LOCAL GOVERNMENT	Expense - Third Party Payments
55111000	EXP - SOCIAL SECURITY BENEFITS	Expense - Transfer Payments
55112100	EXP - OTHER BENEFITS	Expense - Transfer Payments

Official

Match Relationship 15 - Income and Expenditure (Includes Deferred Income)

OSCAR code	OSCAR code description	Category
58223000	EXP - PROVISIONS EXPENSE - LANDFILL USAGE	Expense - Landfill Allowance Trading Scheme
59111000	EXP - HIGHWAYS RENEWALS MAINTENANCE	Expense
59123000	EXP - LEVIES & LOCAL PRECEPTS (INC IN SERV LINES)	Expense - Third Party Payments
59123500	EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)	Expense - Other Operating Expenditure
59131000	EXP - MISCELLANEOUS EXPENDITURE	Expense
59132000	EXP - REV EXP FUNDED FROM CAPITAL UNDER STATUTE	Expense (in Service lines / corporate)
59133300	EXP - AMOUNTS PAYABLE TO HOUSING CAPITAL RECEIPTS	Expense - Other Operating Expenditure
63311000	OTHER I&E - SHARE OF PROFIT JV&A	I&E (group accounts)
63311300	OTH I&E -SHARE OF PENS INT & EXP RTN OF ASSOC & JV	I&E (group accounts)
63311500	OTHER I&E - SHARE OF LOSS JV&A	I&E (group accounts)
63312000	OTHER I&E - MINORITY INTEREST P/L OF SUBSIDIARIES	I&E (group accounts)

Match Relationship 18 - Social Security Employers Contributions

OSCAR code	OSCAR code description	Category
51112000	EXP - PERMANENT UK STAFF - EMPLOYER SOCIAL SEC	Expense
51152000	EXP - LOCALLY EMP STAFF - EMPLOYER SOCIAL SEC	Expense

Match Relationship 20 - Interest

OSCAR code	OSCAR code description	Category
61513000	FI - INTEREST REC FROM LOCAL GOVERNMENT	I&E
61517000	FI - INTEREST REC FROM OTHER PRIVATE SECTOR	I&E
61523000	FI - DIVIDENDS REC FROM PC - JV&A	I&E
61524000	FI - DIVIDENDS REC FROM PC - SHARES & SIMILAR	I&E
62512000	FE - INTEREST PAYABLE TO LOCAL GOVERNMENT	I&E
62513000	FE - INTEREST PAYABLE TO PUBLIC CORPORATIONS (PCS)	I&E
62517000	FE - INTEREST TO PRIV SECTOR - NON-PFI FIN LEASE	I&E
63311200	OTHER I&E - SHARE OF INT PAYABLE OF Assoc & JV	I&E

Match Relationship 21 - Rentals

OSCAR code	OSCAR code description	Category
44714000	INC - RENTAL INCOME - OTHER	Income
58111000	EXP - RENTALS UNDER NON-PFI OP LEASES - LAND	Expense
58112000	EXP - RENTALS UNDER NON-PFI OP LEASES - BUILDINGS	Expense
58113000	EXP - RENTALS UNDER NON-PFI OP LEASES - P&M	Expense
58114000	EXP - RENTALS UNDER NON-PFI OP LEASES - OTHER	Expense

Match Relationship 23 - Revenue Support Grant

OSCAR code	OSCAR code description	Category
44110100	INC - CURRENT GRANTS FROM CG - NNDR	Income
44110200	INC - Curr GRANTS FROM CG - REVENUE SUPPORT GRANT	Income
44110700	INC - CURRENT GRANTS FROM CG - AREA BASED GRANTS	Income
54152100	EXP - CURRENT GRANTS TO LG - NNDR	Expense
54152200	EXP - CURRENT GRANTS TO LG - REVENUE SUPPORT GRANT	Expense
54152700	EXP - CURRENT GRANTS TO LG - AREA BASED GRANTS	Expense

Match Relationship 24 - PFI Special Grant (Current)

OSCAR code	OSCAR code description	Category
44110300	INC - CURRENT GRANTS FROM CG - PFI SPEC (IN NCS)	Income
44110350	INC - CURRENT GRANTS FROM CG - PFI SPEC (NOT NCS)	Income
44110500	INC - Curr GRANTS FROM CG - SUPPORTING PEOPLE	Income
44110600	INC - Curr GRANTS FROM CG - HRASUBSIDY	Income
44111700	INC - GENERAL GLA (CURRENT) GRANT (LG)	Income
44823000	INC - HOUSING REVENUE ACCOUNT SURPLUSES	Income
26173100	CL - GOVERNMENT GRANTS UNAPPLIED - PFI	Short-Term Creditors
26173200	CL - Gov grants unpld - SUPPORTING PEOPLE	Short-Term Creditors
54152300	EXP - CURRENT GRANTS TO LG - PFI SPECIAL GRANT	Expense
54152400	EXP - CURRENT GRANTS TO LG - GLA TRANSPORT GRANT	Expense
54152500	EXP - Curr GRANTS TO LG - SUPPORTING PEOPLE GRANT	Expense
54152600	EXP - Curr GRANTS TO LG - HRA SUBSIDY	Expense
54153700	EXP - GENERAL GLA (CURRENT) GRANT (LG)	Expense

Official

Match Relationship 25 - General GLA Grant (Current)

OSCAR code	OSCAR code description	Category
44111300	INC - CURRENT GRANTS FROM CG - SURE START	Income
44111400	INC - Curr GRANTS FROM CG - DEDICATED SCHOOLS	Income
44111500	INC - Curr GRANTS FROM CG - OTHER SCHOOLS RELATED	Income
26173400	CL - Gov grants unpld - SCHOOL STANDARD GRANT	Short-Term Creditors
26173600	CL - Gov grants unpld - DEDICATED SCHOOLS GRANT	Short-Term Creditors
54153300	EXP - CURRENT GRANTS TO LG - SURE START	Expense
54153400	EXP - Curr GRANTS TO LG - DEDICATED SCHOOLS GRANT	Expense
54153500	EXP - Curr GRANTS TO LG - OTHER SCHOOLS RELATED	Expense

Match Relationship 26 - Supporting People Grants (Current)

OSCAR code	OSCAR code description	Category
44110800	INC - CURRENT GRANTS FROM CG - COUNCIL TAX BENEFIT	Income
44110900	INC - CURRENT GRANTS FROM CG - RENT ALLOWANCES	Income
44111100	INC - CURRENT GRANTS FROM CG - HRA RENT REBATES	Income
44111200	INC - Curr GRANTS FROM CG - NON HRA RENT REBATES	Income
44111600	INC - Curr GRANT FROM CG - HB & COUNCIL TAX ADMIN	Income
54152800	EXP - CURRENT GRANTS TO LG - COUNCIL TAX BENEFIT	Expense
54152900	EXP - CURRENT GRANTS TO LG - RENT ALLOWANCES	Expense
54153100	EXP - CURRENT GRANTS TO LG - HRA RENT REBATES	Expense
54153200	EXP - CURRENT GRANTS TO LG - NON HRA RENT REBATES	Expense
54153600	EXP - Curr GRANTS TO LG - HB & COUNCIL TAX ADMIN	Expense

Match Relationship 39 - Pensions Transactions

OSCAR code	OSCAR code description	Category
51113000	EXP - PERMANENT UK STAFF - EMPLOYER PENSION COSTS	WGA Expense (e.g. Teachers' Pension Scheme (England and Wales)) Non-WGA (Local Government Pension Scheme)

Match Relationship 40 - EU Grants (Departments as agents)

OSCAR code	OSCAR code description	Category
44113200	INC - CURRENT GRANTS FROM OVERSEAS (DEPT AN AGENT)	Income
44123200	INC - CAPITAL GRANTS FROM OVERSEAS DEPT AN AGENT	Income

ANNEX C: USEFUL INFORMATION

Transport for London Concessionary fare scheme

Appendix 2 - 2013/14 Freedom Pass settlement by quarter and by borough

Authority	First payment 06/06/2013 (£) Paid to TFL	First payment 06/06/2013 (£) Paid to London Councils	Second payment 05/09/2013 (£) Paid to TFL	Second payment 05/09/2013 (£) Paid to London Councils	Third payment 05/12/2013 (£) Paid to TFL	Third payment 05/12/2013 (£) Paid to London Councils	Fourth payment 06/03/2014 (£) Paid to TFL	Fourth payment 06/03/2014 (£) Paid to London Councils	Total per borough (£) Paid to TFL	Total per borough (£) Paid to London Councils	Total per borough (£)
Barking & Dagenham	1,255,658	100,051	1,255,658	100,051	1,255,658	100,051	1,305,853	100,051	5,072,827	400,204	5,473,031
Barnet	3,517,932	270,195	3,517,932	270,195	3,517,932	270,195	3,658,561	270,195	14,212,357	1,080,780	15,293,137
Bexley	1,439,975	116,001	1,439,975	116,001	1,439,975	116,001	1,497,538	116,001	5,817,463	464,004	6,281,467
Brent	3,541,275	259,219	3,541,275	259,219	3,541,275	259,219	3,682,837	259,219	14,306,662	1,036,876	15,343,538
Bromley	2,224,154	163,108	2,224,154	163,108	2,224,154	163,108	2,313,064	163,108	8,985,526	652,432	9,637,958
Camden	2,798,469	235,931	2,798,469	235,931	2,798,469	235,931	2,910,338	235,931	11,305,745	943,724	12,249,469
City of London	109,617	10,011	109,617	10,011	109,617	10,011	114,000	10,011	442,851	40,044	482,895
Croydon	3,115,881	198,017	3,115,881	198,017	3,115,881	198,017	3,240,438	198,017	12,588,081	792,068	13,380,149
Ealing	3,551,557	276,503	3,551,557	276,503	3,551,557	276,503	3,693,530	276,503	14,348,201	1,106,012	15,454,213
Enfield	2,636,917	202,851	2,636,917	202,851	2,636,917	202,851	2,742,328	202,851	10,663,079	811,404	11,464,483
Greenwich	2,084,404	144,919	2,084,404	144,919	2,084,404	144,919	2,167,728	144,919	8,420,940	579,676	9,000,616
Hackney	2,682,378	185,971	2,682,378	185,971	2,682,378	185,971	2,789,605	185,971	10,836,739	743,884	11,580,623
Hammersmith & Fulham	2,198,642	173,643	2,198,642	173,643	2,198,642	173,643	2,286,532	173,643	8,882,458	694,572	9,577,030
Haringey	3,199,472	239,724	3,199,472	239,724	3,199,472	239,724	3,327,370	239,724	12,925,786	958,896	13,884,682
Harrow	2,220,772	172,476	2,220,772	172,476	2,220,772	172,476	2,309,547	172,476	8,971,863	689,904	9,661,767
Havering	1,754,889	142,945	1,754,889	142,945	1,754,889	142,945	1,825,040	142,945	7,089,707	571,780	7,661,487
Hillingdon	1,918,093	156,624	1,918,093	156,624	1,918,093	156,624	1,994,769	156,624	7,749,048	626,496	8,375,544
Hounslow	2,065,584	152,845	2,065,584	152,845	2,065,584	152,845	2,148,155	152,845	8,344,907	611,380	8,956,287
Islington	2,660,292	190,249	2,660,292	190,249	2,660,292	190,249	2,766,636	190,249	10,747,512	760,996	11,508,508
Kensington & Chelsea	2,114,695	167,911	2,114,695	167,911	2,114,695	167,911	2,199,229	167,911	8,543,314	671,644	9,214,958
Kingston	1,079,676	82,730	1,079,676	82,730	1,079,676	82,730	1,122,836	82,730	4,361,864	330,920	4,692,784
Lambeth	3,057,200	238,889	3,057,200	238,889	3,057,200	238,889	3,179,411	238,889	12,351,011	955,556	13,306,567
Lewisham	2,465,101	188,561	2,465,101	188,561	2,465,101	188,561	2,563,643	188,561	9,958,946	754,244	10,713,190
Merton	1,972,953	150,053	1,972,953	150,053	1,972,953	150,053	2,051,822	150,053	7,970,681	600,212	8,570,893
Newham	2,702,591	201,923	2,702,591	201,923	2,702,591	201,923	2,810,627	201,923	10,918,400	807,692	11,726,092
Redbridge	2,108,324	176,218	2,108,324	176,218	2,108,324	176,218	2,192,604	176,218	8,517,576	704,872	9,222,448
Richmond	1,665,136	131,856	1,665,136	131,856	1,665,136	131,856	1,731,700	131,856	6,727,108	527,424	7,254,532
Southwark	2,745,390	193,052	2,745,390	193,052	2,745,390	193,052	2,855,137	193,052	11,091,307	772,208	11,863,515
Sutton	1,297,012	96,139	1,297,012	96,139	1,297,012	96,139	1,348,860	96,139	5,239,896	384,556	5,624,452
Tower Hamlets	1,936,623	144,724	1,936,623	144,724	1,936,623	144,724	2,014,039	144,724	7,823,908	578,896	8,402,804
Waltham Forest	2,130,959	164,908	2,130,959	164,908	2,130,959	164,908	2,216,144	164,908	8,609,021	659,632	9,268,653
Wandsworth	3,065,713	222,525	3,065,713	222,525	3,065,713	222,525	3,188,265	222,525	12,385,404	890,100	13,275,504
Westminster	3,105,666	235,228	3,105,666	235,228	3,105,666	235,228	3,229,814	235,228	12,546,812	940,912	13,487,724
Overall Total	76,423,000	5,786,000	76,423,000	5,786,000	76,423,000	5,786,000	79,478,000	5,786,000	308,747,000	23,144,000	331,891,000

Grant settlement letter notifying accountable entity of its grant allocation

Grant recipients will have been notified of their final grant allocation by letter. The letter may be accompanied by a table of grant allocation (below is an example, from the Department of Transport). Note that the amount is the maximum that the department is committed to pay each grant recipient. The data submitted in the DCT should be for the actual amount received from the government department (including any accrued amounts agreed).

Department for Transport

<http://www.dft.gov.uk/localtransportfunding>

Local Transport Capital Settlement: 2011-12 to 2014-15

Integrated Transport and Maintenance Block Capital Grants^{1,2}: 2013-14 FINAL

£ thousands

Local Authority	Maintenance Block 2013-14	IT Block 2013-14 ³	Total Grant 2013-14 ³
England	750,000	320,000	1,070,000
North East	42,286	21,872	64,158
Darlington	1,590	729	2,319
Durham	10,132	3,183	13,315
Hartlepool	781	561	1,342
Middlesbrough	1,624	1,026	2,650
Northumberland	14,092	1,934	16,026
Redcar and Cleveland	1,565	801	2,366
Stockton-on-Tees	2,027	1,246	3,273
Tyne and Wear ITA ⁴	10,475	12,392	22,867
North West	102,007	56,099	158,106
Blackburn with Darwen	1,848	982	2,830
Blackpool	1,491	1,371	2,862
Cheshire East	8,227	2,281	10,508
Cheshire West and Chester	6,229	2,314	8,543
Cumbria	21,559	3,041	24,600
Halton	1,960	725	2,685
Lancashire	20,096	8,750	28,846
Warrington	3,272	1,487	4,759
Greater Manchester ITA ⁴	25,323	22,893	48,216
Merseyside ITA ⁴	12,002	12,255	24,257
Yorkshire and The Humber	80,158	43,666	123,824
East Riding of Yorkshire	9,176	1,914	11,090
Kingston upon Hull, City of	1,799	2,429	4,228
North East Lincolnshire	1,634	1,201	2,835
North Lincolnshire	3,484	1,059	4,543
North Yorkshire	21,839	4,091	25,930
York	1,756	1,652	3,408
South Yorkshire ITA ⁴	14,959	12,002	26,961
West Yorkshire ITA ⁴	25,511	19,318	44,829
East Midlands	81,377	31,138	112,515
Derby	1,875	2,034	3,909
Derbyshire	14,545	4,824	19,369
Leicester	2,200	3,037	5,237
Leicestershire	11,259	3,507	14,766
Lincolnshire	23,330	4,136	27,466
Northamptonshire	13,603	4,030	17,633
Nottingham	1,906	4,093	5,999
Nottinghamshire	11,186	5,267	16,453
Rutland	1,473	210	1,683

Department for Transport

<http://www.dft.gov.uk/localtransportfunding>

Local Transport Capital Settlement: 2011-12 to 2014-15

Integrated Transport and Maintenance Block Capital Grants^{1 2}: 2013-14 FINAL

£ thousands

Local Authority	Maintenance Block 2013-14	IT Block 2013-14 ³	Total Grant 2013-14 ³
West Midlands	79,669	42,872	122,541
Herefordshire, County of	8,779	1,013	9,792
Shropshire	12,712	1,696	14,408
Staffordshire	16,262	4,393	20,655
Stoke-on-Trent	1,848	1,791	3,639
Telford and Wrekin	2,661	939	3,600
Warwickshire	10,102	3,370	13,472
Worcestershire	11,722	3,078	14,800
West Midlands ITA ^{4 5}	15,583	26,592	42,175
East of England	99,142	35,296	134,438
Bedford	2,785	1,006	3,791
Cambridgeshire	10,801	4,059	14,860
Central Bedfordshire	4,004	1,338	5,342
Essex	19,036	8,366	27,402
Hertfordshire	17,742	6,221	23,963
Luton	1,010	1,344	2,354
Norfolk	20,529	5,324	25,853
Peterborough	2,940	1,500	4,440
Southend-on-Sea	1,518	1,138	2,656
Suffolk	17,066	4,122	21,188
Thurrock	1,711	878	2,589
South East	126,387	53,899	180,286
Bracknell Forest	1,427	561	1,988
Brighton and Hove	3,280	3,069	6,349
Buckinghamshire	7,812	2,862	10,674
East Sussex	8,249	3,464	11,713
Hampshire	22,052	6,984	29,036
Isle of Wight	2,423	1,019	3,442
Kent	22,473	8,746	31,219
Medway	2,153	1,576	3,729
Milton Keynes	4,961	1,582	6,543
Oxfordshire	12,822	4,455	17,277
Portsmouth	1,108	1,583	2,691
Reading	2,421	1,489	3,910
Slough	848	854	1,702
Southampton	1,701	2,027	3,728
Surrey	14,406	6,692	21,098
West Berkshire	3,319	784	4,103
West Sussex	10,610	4,578	15,188
Windsor and Maidenhead	1,858	697	2,555
Wokingham	2,464	877	3,341

Department for Transport

<http://www.dft.gov.uk/localtransportfunding>

Local Transport Capital Settlement: 2011-12 to 2014-15

Integrated Transport and Maintenance Block Capital Grants^{1,2}: 2013-14 FINAL

£ thousands

Local Authority	Maintenance Block 2013-14	IT Block 2013-14 ³	Total Grant 2013-14 ³
South West	131,721	35,157	166,878
Bath and North East Somerset	3,667	1,225	4,892
Bournemouth	1,425	1,535	2,960
Bristol, City of	3,163	3,527	6,690
Cornwall	17,702	5,046	22,748
Devon	33,415	4,380	37,795
Dorset	11,093	2,411	13,504
Gloucestershire	14,974	3,642	18,616
North Somerset	3,399	1,018	4,417
Plymouth	2,115	2,040	4,155
Poole	1,536	962	2,498
Somerset	18,177	2,865	21,042
South Gloucestershire	4,325	1,466	5,791
Swindon	2,549	1,401	3,950
Torbay	1,161	971	2,132
Wiltshire	13,020	2,668	15,688
Emergency contingency fund ⁶	7,253	0	7,253

- 1 All capital allocations will be in grant, not supported borrowing. Source: Capital Block Formulae
- 2 Further information on the formulae used to produce the grant distribution are available at: Last updated: December 2010
<http://www.dft.gov.uk/localtransportfunding>
- 3 The figures are rounded to the nearest thousand. Therefore, totals may not be the sum of their components due to rounding.
- 4 Following the August 2010 consultation on Local Transport capital funding, in the 6 Metropolitan areas block funding will be paid to ITAs.
- 5 Birmingham City Council has not been allocated funding through the Maintenance Block formula, as it has recently commenced a PFI-funded contract for highways maintenance. Central Government is supporting this contract through PFI credits.
- 6 No decisions on the allocation of this fund have yet been made

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