



HM Treasury

Whole of Government Accounts 2015-16:

Central government guidance on
DCT and Controller

May 2016



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1 Introduction

Instructions for the Completion of the 2015-16 DCT

Introduction

1.1 The 2015-16 Data Collection Tool (DCT) is the Excel Workbook based data collection tool for the Whole of Government Accounts (WGA). All entities that are required to provide WGA data to the Treasury must use the DCT.

1.2 These instructions explain how to complete the 2015-16 DCT and how data should be loaded into OSCAR and by whom. OSCAR is the consolidation software used by the Treasury to produce the WGA.

1.3 Arms-Length Bodies (ALB) that are consolidated into their Departmental resource accounts under the Clear Line of Sight (CLOS) initiative will not be required to complete a DCT. Departments may require their ALB to provide counterparty (CPID) information for transactions and balances outside of the departmental resource account boundary.

1.4 There is also further guidance on the collection of CPID data for these departments on the Treasury website.

1.5 Important: Please note that at certain stages during the completion process the DCT will run through a series of macros (e.g. locking the tool at the end of stage 1). Please be aware that this may take time to complete. Do not close excel or click any buttons until this has concluded as doing so may corrupt your file. We strongly advise that you save the DCT PRIOR to activating any of the macros at all stages of the process to allow for version control in the event of any technical issues.

1.6 All DCT preparers should also refer to the 2015-16 WGA Guidance which contains information on the WGA process, the timetable, all the deliverables that DCT preparers need to provide, and general guidance on the WGA treatment of CPID transactions and balances and other specific issues such as grants. The WGA Guidance is available on the WGA webpage at: <https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers>

1.7 Training on OSCAR and the WGA process is available. Please refer to the training request form (for Central Government entities only) on the Treasury WGA website or email the Treasury WGA Team.

1.8 Queries: If you have questions about the completion of the DCT please e-mail a copy of your tool and your question to wga.team@hmtreasury.gsi.gov.uk

1.9 Contact details for the Treasury WGA Team:

- **e-mail address:** wga.team@hmtreasury.gsi.gov.uk
- **postal address:** WGA Team, HM Treasury, 1 Horse Guards Road, London SW1A 2HQ.

2 Central Government DCT

2.1 A few features of the DCT are:

- To facilitate our cash flow we are asking for some key figures in isolation, essentially additions and disposal for key assets. These are clearly marked on the relevant tabs in the DCT.
- Recharges – we have now included a new income account code to show recharges. This is a generic recharge code and you will for example be able to show PFI recharge income and allocate the CPID with the relevant signage (rather than showing a negative CPID balance in the PFI expenditure code).

Opening balances

2.2 When you enter the name of your body on the Instructions sheet it will automatically populate the various tabs with your opening balances. Please follow the instructions on the instructions tab step by step i.e.:

- select your body from the drop down list
- choose method of completion (proforma method or TB method, see next page for more detail)
- save the file on your hard drive and shut it down
- open saved file and you are ready to start populating the DCT

2.3 Please note that provisions are brought forward as a total figure in the provisions tab i.e. not split between current and non-current. This means that initially, the SoFP will contain all provisions as non-current. The bright blue cell on the SoFP (cell J33) allows you to reallocate provisions to current.

2.4 If you have any opening balance queries please contact the Treasury WGA team as soon as possible.

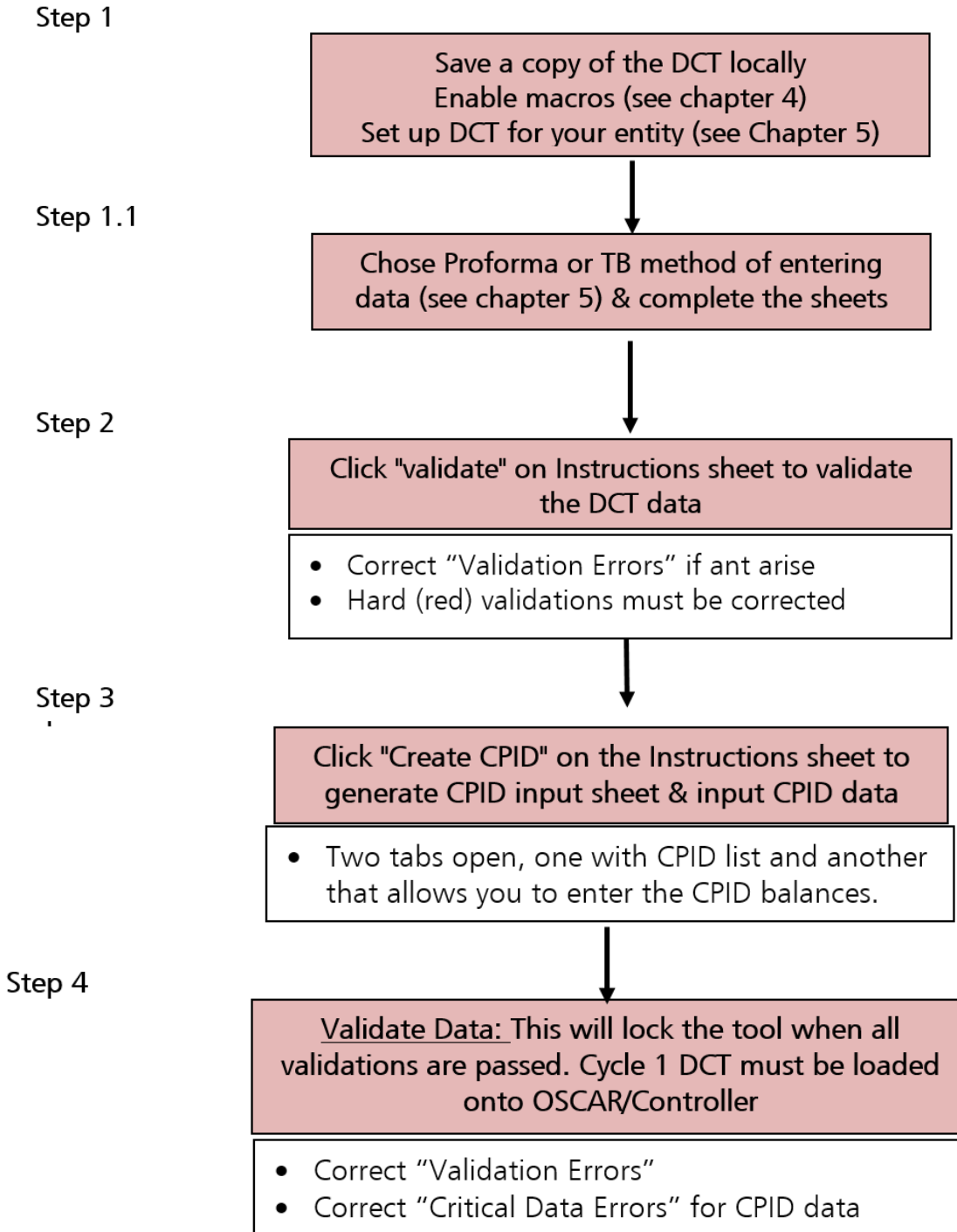
SCOAs

There are no new SCOAs in the DCT; DCT preparers will need to ensure that they check the mapping of SCOAs, if they use the trial balance method for completing the DCT. A complete list of SCOAs and their match relationships is found on the WGA internet site: <https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers>

3 Completing the DCT - Process Flowchart

3.1 Please note that it is vitally important that you follow these guidelines in the exact order. If for example you chose the proforma method before selecting your entity, the macros won't work and you would need to close down and start again.

3.2 See instructions in subsequent chapters for further details.



Step 5

Auditor unlocks Cycle 1 DCT for agreed changes:
If your organisation is below NAO audit threshold, please email the DCT to HMT who will unlock and return it for cycle 2.

Step 6

Entity manually reviews, edits and validates audit adjustments

Step 7

CFO (or delegated official) Sign-off

- Validation of CPID transactions worksheet
- CFO locks the DCT for cycle 2
- If your organisation is below NAO audit threshold, please validate and lock at this step and then return to HMT.

Step 8

Auditor locks Cycle 2 DCT
If your organisation is below NAO audit threshold please do not complete this step but return to HMT as per step 7.

4 The Data Collection Tool - Getting Started

Setting your parameters in Excel

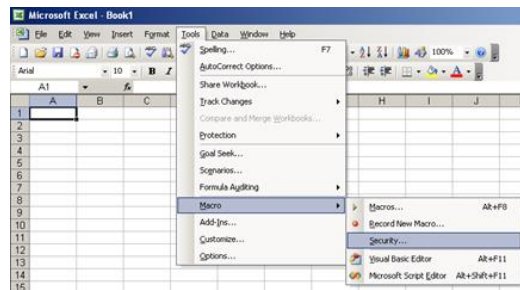
4.1 To set up your DCT correctly on your computer it is important to carefully follow the instructions below.

4.2 You first need to ensure that your local copy of Microsoft Excel has the correct macro settings enabled before downloading a copy of the DCT.

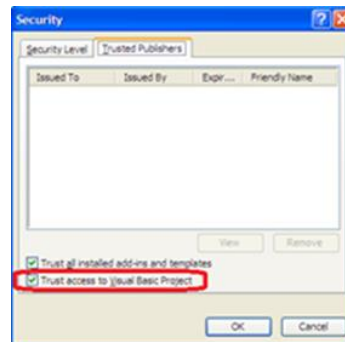
4.3 The precise steps that you will need to take depend on the version of Excel you are using and the security settings on your PC.

Excel 2003

Open the security dialog box using the Tools menu and select the Macro option followed by the Security option.

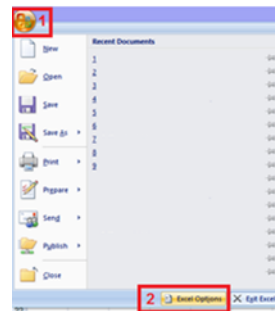


In the Security dialog box, select the Trusted Publishers tab, and tick the 'Trust Access to Visual Basic' box before closing the dialog box by clicking the 'OK' button

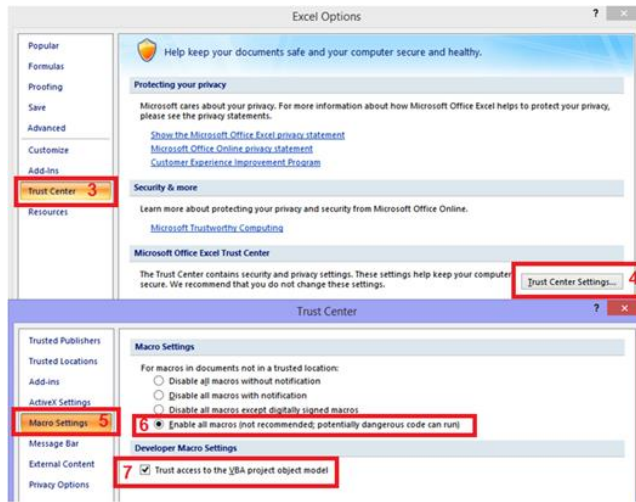


Excel 2007

Select the Microsoft Office button (1) to open the Excel Options menu (2).

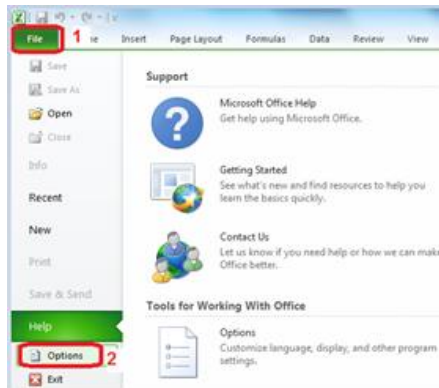


Select the Trust Center dialog box (3), followed by the Trust Center Settings (4) then the Macro Settings option (5). Choose the 'Enable all macros' (6) and also the 'Trust access to the VBA project object model' checkbox (7) before selecting the 'OK' button.

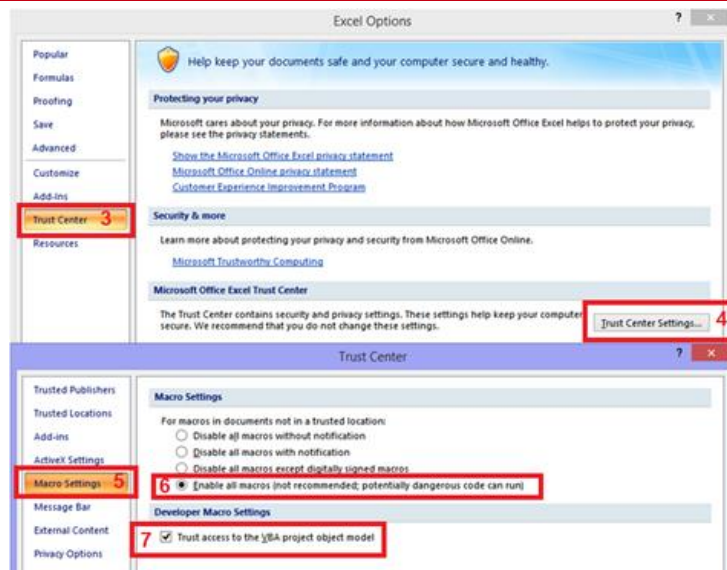


Excel 2010

Select the File tab (1) followed by Options (2).

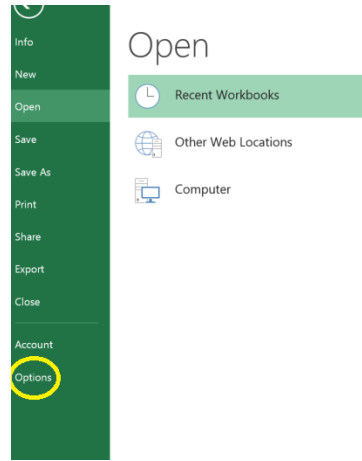


Then choose the Trust Center option (3), followed by the Trust Center Settings button (4) followed by the Macro settings option (5). Tick the 'Trust access to the VBA project object model' box (6) and close clicking the 'OK' button (7).

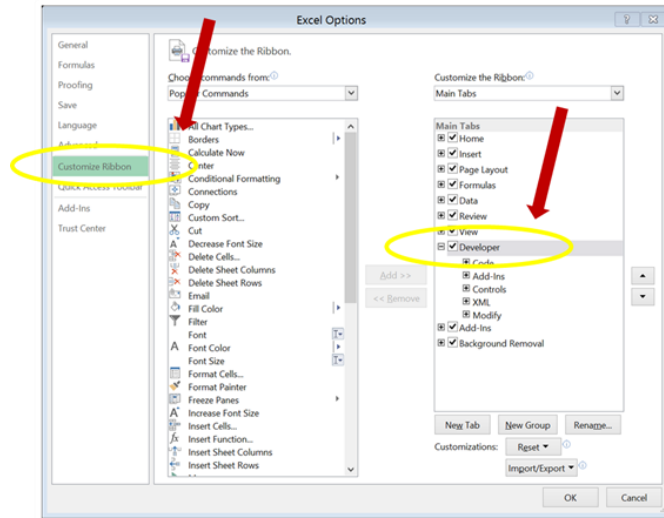


Excel 2013

Select 'File' Tab, followed by Options

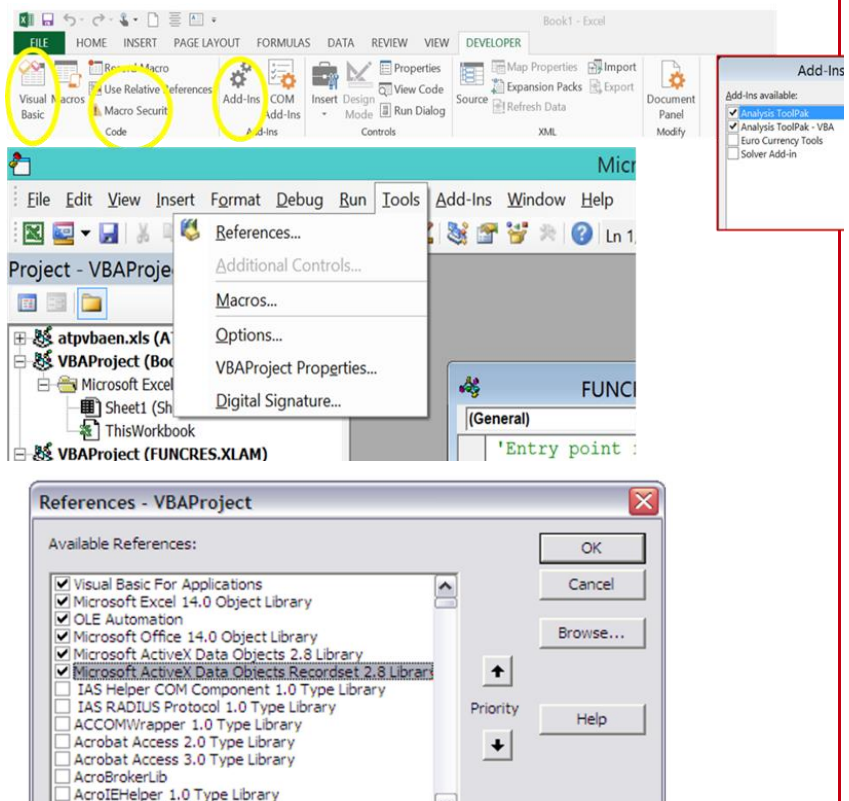


Select 'Customized Ribbon' and ensure Developer is highlighted so it creates the Developer tab

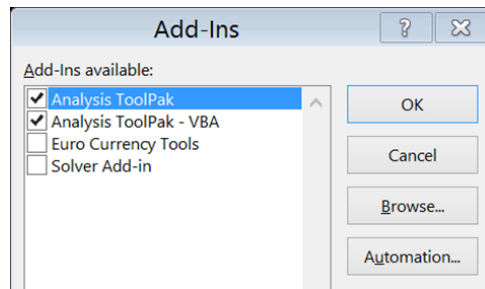


Open the 'Developer' tab. Under visual basics, go to tools → references. Ensure the following libraries are activated:

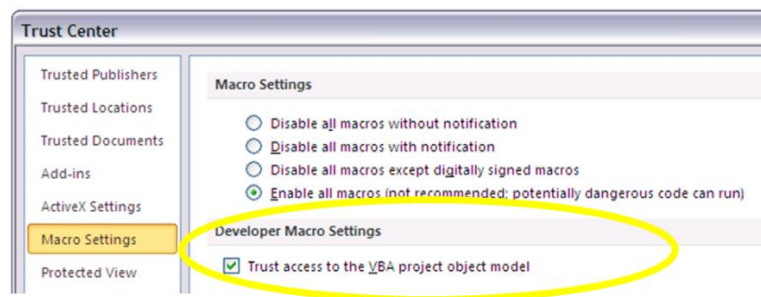
1. Visual Basic for Applications
2. Microsoft Excel 14.0 Object Library
3. OLE Automation
4. Microsoft Office 14.0 Object Library
5. Microsoft ActiveX Data Objects 2.8 Library
6. Microsoft ActiveX Data Objects Recordset 2.8 Library



In the Developer tab, under Add-ins, select Analysis ToolPak and Analysis ToolPak - VBA



Finally, under options, go to Trust Centre, and then macro settings. You must enable Trust access to the VBA project object Model



Signage Conventions

4.4 Data is entered in the DCT using the following signage:

- credits are entered as negative numbers and debits as positive numbers
- income is negative, costs are positive
- assets are positive and liabilities are negative
- reserves are negative if they represent a surplus, an increase in reserves or funding and positive if a deficit or a reduction
- provisions are negative but a release of provision is a positive

Copying and Pasting Data

4.5 The DCT has been designed to prevent users from dragging and dropping data into it, due to the problems this causes with formulas, but it is still possible to copy and paste data from other workbooks. If you have to copy and paste data, you should **paste values** only. This will ensure the formats are preserved and it prevents the potential creation of external links. You need to copy (ctrl + c) and paste special (right click mouse and select paste special and then chose values from the options provided),

Accessing the DCT Online

4.6 After you have enabled your Excel settings you are ready to access the DCT.

- 1 Navigate to the following web address:
<https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers>
- 2 Click on "Whole of Government Accounts 2015 to 2016 form: Data Collection Tool (DCT) for central government". You must save a copy of the DCT to your computer first (without enabling the macros). Then reopen the file, enable macros and select your entity from the drop down menu. This is explained in the next section.

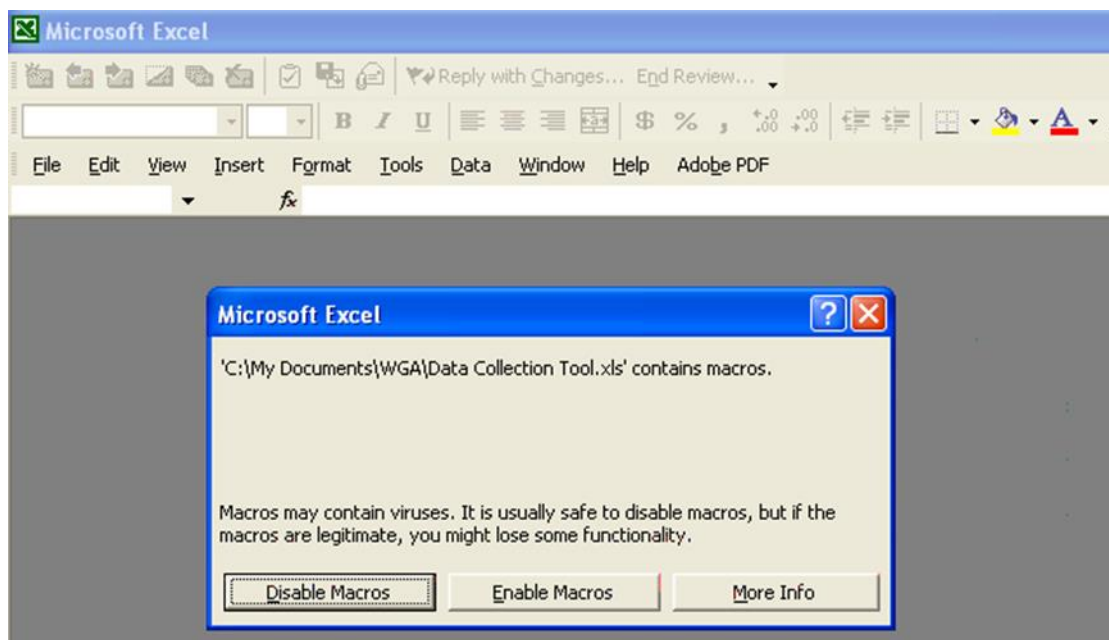
The Data Collection Tool - Steps to Completing the 5 DCT

Downloading a local copy of the DCT (Step 1)

5.1 When you open the DCT online, must first save a local copy. On the locally saved version you will then need to enable Macros.

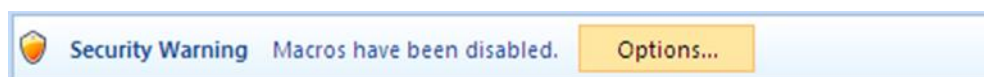
Using Excel 2003

- 1 when the file opens a pop-up box will be shown
- 2 press the 'Enable Macros' button



Using Excel 2007

- 1 Press the 'Options' button next to the Security Warning message (this will be in the Excel toolbar). This will bring up the Microsoft Office Security options menu.



- 2 press the 'Enable this Content' button and press OK



You must enable macros in order to complete the DCT. If they are not enabled, close down the DCT and reopen it, enabling macros.

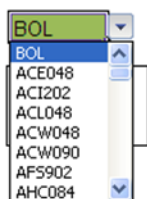
Using Excel 2013

- 1 when the DCT opens, press 'Enable Editing' and 'Enable Content' at the top of the document

Once macros are enabled, you will see the 'Instructions' tab. You can now follow the instructions to download the correct DCT for your organisation.

Steps	Status	Status Comments / User Action
<ol style="list-style-type: none"> 1.1) Select your ID from the drop down List 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 		<p>This Organisation does not complete a Data Collection Pack</p> <p>Once you have selected your entity, you MUST select a Method of Completion even if the chosen method is already highlighted</p>

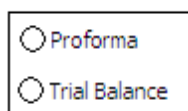
- 1 select your organisation code from the dropdown list
- 2 after selecting your organization code, you will either see the name of your organization in the box to the right of the drop down menu or a message saying that the organization you have selected does not need to complete the DCT



This Organisation does not complete a Data Collection Pack

Once you have selected your entity, you MUST select a Method of Completion even if the chosen method is already highlighted

- 3 having selected your organisation, you need to choose your method of completion for the DCT using the Proforma/Trial Balance buttons.



The TB method can only be used by central government departments. It allows departments to automatically populate some of the work book tabs by mapping the TB data to the OSCAR codes.

The Proforma method can be used by all organisations and enables entities to manually populate the work book tabs with the necessary financial data.

Saving a Local Copy of the DCT (Step 1)

5.2 After you have chosen your organisation code and completion method, you need to again save a copy of the DCT to your computer so that you can work on it.

5.3 Note – Before saving a local version of the DCT, please ensure that you do not have any other Excel applications running as this may take a while and it will close Excel.

5.4 Once you have saved the DCT, it will create the DCT relevant to your department (E.g. for central government it will remove LG worksheets). It will also post your entity's opening balances.

Data Entry (Step 1)

Having saved a local copy of the DCT to your machine, you can open it and begin populating your financial data. Note – Depending on the security settings of your PC it is likely that you will need to enable Macros every time you open your local version of the DCT. Please remember to do this if required so that the rest of the functionality in the DCT is enabled when required.

5.5 You will need to enable Macros again in the local version of the DCT

Depending on your chosen method of completing the DCT, you will enter data in different ways.

5.6 Proforma

- If you selected the Proforma method, you will need to navigate to all of the required proformas / worksheets and manually enter your financial data. This includes the provision of your Trial Balance data and any statistical data, e.g. number of employees etc.

5.7 Trial Balance

- the Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide
- to input your TB data you must first map your TB codes to the OSCAR Standard Chart of Accounts (SCoA) codes
 - a navigate to the 'SCOA_Mapping' tab where you will see the instructions to input your TB Mapping. To help with this, see the 2015-16 central government SCOA list on the WGA website
 - b enter the number of rows you require for your TB mapping in the green box next to step 1.1 (the number of rows should be the exact number you require to avoid errors in the DCT)
 - c once you have entered the required number of rows, click the 'Create Mapping Rows' button

Steps

1) **1.1)** Enter number of rows required for your TB mapping between 1 - 65,000 and select Create Mapping rows.

1.2) Then place your Trial Balance codes in column C and the OSCAR codes to be mapped to in Column D. Choose from the OSCAR Codes on the right hand side. Once completed move to step 2.

20

Create Mapping Rows


The area to input your mapping will appear below the instruction, starting in cell C20. The data entry areas are marked in green.

- a under the 'Your Code' heading, copy in your financial account codes e.g. your account code for PPE - Land – Cost - Additions
- b good practice is to 'paste special – values' when you copy in your codes to avoid creating any links to external spreadsheets

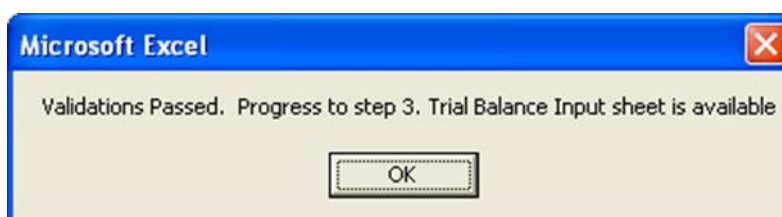
Your Code	OSCAR Code	OSCAR Description	Proforma code	Proforma Description (Sheet : Cell Address)	Status	Status Comments / User Action
-----------	------------	-------------------	---------------	---	--------	-------------------------------

OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping	
OSCAR CODE	OSCAR DESCRIPTION
1111000	PPE - LAND (OWNED) - COST - O/BAL
1111200	PPE - LAND (OWNED) - COST - ADDITIONS
1111290	PPE - LAND (OWNED) - COST - CAPITALISED PROVISIONS
1111300	PPE - LAND (OWNED) - COST - DONATIONS
1111400	PPE - LAND (OWNED) - COST - IMPAIRMENTS
1111500	PPE - LAND (OWNED) - COST - IMPAIRMENTS REVERSAL
1111600	PPE - LAND (OWNED) - COST - REVALUATIONS
1111700	PPE - LAND (OWNED) - COST - DISPOSALS
1111800	PPE - LAND (OWNED) - COST - RECLASSIFICATIONS
1111900	PPE - LAND (OWNED) - COST - TRANSFERS
1121000	PPE - BUILDINGS (OWNED) - COST - O/BAL
1121200	PPE - BUILDINGS (OWNED) - COST - ADDITIONS
1121290	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV
1121300	PPE - BUILDINGS (OWNED) - COST - DONATIONS
1121400	PPE - BUILDINGS (OWNED) - COST - IMPAIRMENTS
1121500	PPE - BUILDINGS (OWNED) - COST - IMP REV
1121600	PPE - BUILDINGS (OWNED) - COST - REVALUATIONS
1121700	PPE - BUILDINGS (OWNED) - COST - DISPOSALS
1121800	PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS

- a under the OSCAR Code heading, map the corresponding OSCAR Standard Chart of Accounts code (a list is shown on the right)
- b repeat the exercise for all of the codes you require to complete your Trial Balance mapping
- c after you have input all of your mappings and matching OSCAR codes, press the 'Validate Mapping' button in step 2
- d if there are any incorrect or incomplete mappings you will see that the status box next to the 'Validate Mapping' button will turn red. You will be notified of the lines that need to be corrected in the Status Comments box. You will also see that the individual mappings have their own status and comments, which will guide you in how to rectify any errors.

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

- j after correcting any errors press the 'Validate Mapping' button again and if they pass you will receive a message box




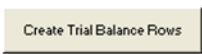
Your Code	OSCAR Code	OSCAR Description	Proforma code	Proforma Description (Sheet : Cell Address)	Status	Status Comments / User Action
1	1111000	PPE - LAND (OWNED) - C	CP100444	CP-PP&EE11	G	
2	1112000	PPE - LAND (OWNED) - C	CP100445	CP-PP&EE12	G	
3	1112900	PPE - LAND (OWNED) - C	CP100446	CP-PP&EE17	G	
4	1113000	PPE - LAND (OWNED) - C	CP100449	CP-PP&EE18	G	
5	1114000	PPE - LAND (OWNED) - C	CP100448	CP-PP&EE19	G	
6	1115000	PPE - LAND (OWNED) - C	CP100447	CP-PP&EE20	G	
7	1116000	PPE - LAND (OWNED) - C	CP100451	CP-PP&EE22	G	
8	1117000	PPE - LAND (OWNED) - C	CP100450	CP-PP&EE21	G	
9	1118000	PPE - LAND (OWNED) - C	CP100453	CP-PP&EE23	G	
10	1119000	PPE - LAND (OWNED) - C	CP100452	CP-PP&EE24	G	

A 'Trial_Balance_Input' tab will appear next to the SCOA_Mapping tab, you can use this to enter your financial data which will be posted to the Proforma's.


- k navigate to the 'Trial_Balance_Input' tab which contains instructions for mapping your financial data
- l enter the number of rows required for your mapping in the green box next to step 1.1 (this should be the same number of rows used to validate your SCOA mapping in the previous tab) and press 'Create Trial Balance Rows'

Steps

1) **1.1)** Enter number of rows required for your Trial Balance mapping between 1 - 65,000 and select Create Mapping rows. 

1.2) Then place your TB code in column C and the amount to be posted in Column D. Ensure all TB codes used have been entered and mapped in the mapping sheet first. 

- m after creating your mapping area input your financial account codes under the 'Your Code' heading, this must be the same as 'your codes' in the SCOA_Mapping tab
- n enter the amounts to be posted under the 'Amount £' heading
- o after entering your code and amounts, press the 'Validate Trial Balance' button in step 2. This will map your amounts to the SCOA codes that you entered in the SCOA_Mapping tab, and it will identify the description of the proforma cell reference that the amount will be mapped to, alongside the sheet name and cell reference.


2) Select Validate Trial Balance to proceed. Check the status and correct any errors identified. Repeat steps 1 and 2 until status on step 2 is Green 

This will map your amounts to the SCOA codes that you entered in the SCOA_Mapping tab, and it will identify the description of the proforma cell reference that the amount will be mapped to, alongside the sheet name and cell reference.

Your Code	Amount £	Status	Status Comments / User Action OSCAR code
1	(188,171,302)	G	11111000
2	(45,887,756)	G	11112000
3	(1,680,775)	G	11112900

Proforma code	Proforma Description	Proforma Sheet name	Proforma Cell Reference
11111000	Gross BV BF - Land	CP-PP&E	E11
11112000	Additions - Land	CP-PP&E	E12
11112900	Capitalised provisions - Land	CP-PP&E	E17

- p if you are satisfied that the amounts will be posted to the correct cell references press the 'Populate Proformas' button in step 3 This will automatically post the amounts in your TB mapping to the relevant cell references
- q you will only be able to do this if your TB value mapping has been validated correctly, and has a green status next to it

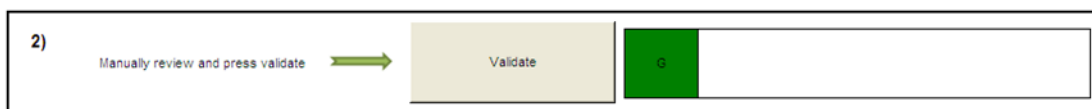
3) Select populate proformas then complete additional schedules i.e CPID etc 

- r you will now need to go through the proformas and input any additional data that is required by the DCT, but not provided by your TB, for example statistical data such as staff numbers

Data Collection Tool Validations (Step 2)

5.8 After inputting your Trial Balance and Statistical data, you will need to validate the DCT so that you can proceed to entering your CPID transactions.

5.9 On the 'Instructions' tab and click the 'Validate' button in step 2 to check for any errors in the spreadsheet.



5.10 If any of the validations fail you will be taken to the k.Validation_Errors tab, which will provide the required details to rectify the validation breaches.

5.11 A soft validation failure will appear with an Amber status and tell you why the validation has been breached, asking you to provide commentary. You will be given the cell reference to identify where in the proforma it is, as well as space to enter your comments. A DCT can still be validated with soft validations, as long as you provide comments. Note – the commentary you provide on soft validation failures is removed when re-validating, so you are advised to keep a separate copy of them for future reference.

5.12 Hard validation failures will appear with a Red status, instructing you on the reason for the failure and directing you to the sheet name and cell reference to go to the proforma and correct the validation breach. These must be resolved. If not, your DCT will not lock.

Validations Report for DOH033 - Department of Health (NHS) Submitting Entity								
Total No. of Failed Validations								
				Hard	1	Hard validations must be resolved before submission to WGA		
				Soft	1	Un-resolved soft validations must have user comments added to them before submission to WGA		
Validation Code	Validation Category	Validation Type	Validation Full Description	Status	Value return	Sheet names and cell references	User_Validation_Message	User Comments
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation. Where a financial liability type has a carrying value, a fair value must also be recognised	A		P-O-Cost:C347	Provide explanation why NIC contributions are not within expected boundaries	
899N0058	Numerical Accuracy	Hard	Where a financial liability type has a carrying value, a fair value must also be recognised	B		0 P-Fin-Insts:C269	Fair value must be completed where carrying value exists	

5.13 After going through the DCT and providing commentary on the soft validation errors and resolving the hard validation failures, return to the Instructions tab and press the 'Validate' button again.

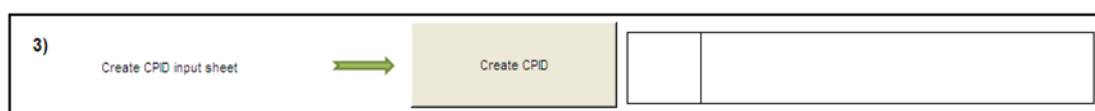
5.14 You will not be able to proceed to the CPID Transactions step unless the box next to the 'Validate' button is green.

Counter-Party ID (CPID) (Step 3)

5.15 Once you have successfully validated your DCT at step 2, you can move on to inputting the CPID data.

5.16 To create your CPID input sheet, press the 'Create CPID' button on the Instructions tab in step 3. This will open two tabs in the DCT:

- i.CPID_Transactions
- CPID_List



5.17 There are three types of CPID transactions, based on the relationship between counterparties:

- clear Line of Sight (CLOS) Organisations: transactions with other organisations in the same CLOS Group as the instigating organisation e.g. the DVLA and Department for Transport are in the same CLOS group
- non CLOS Organisations: transactions with organisations external to the instigating entity's CLOS group but within the WGA organisation list
- external: transactions with organisations outside of the WGA list

5.18 Navigate to the i.CPID_Transactions tab; you will see that the account codes and account descriptions have been automatically populated.

5.19 You will see a CPID record for all account codes in the DCT, so there will be some records that have a 0 value against them. This is so that you can make changes to the CPID in the second data collection cycle if you did not previously have a Trial Balance value in the proforma.

Account Code	Account Description	Trial Balance Account Balance £
16155000	NCA - PREPAYMENTS (NON-PFI)	3684
16155000	NCA - PREPAYMENTS (NON-PFI)	
16155000	NCA - PREPAYMENTS (NON-PFI)	
16169000	NCA - OTHER RECEIVABLES	0
16169000	NCA - OTHER RECEIVABLES	
16169000	NCA - OTHER RECEIVABLES	
16532100	NCA - SHARES AND EQUITY	0
16532100	NCA - SHARES AND EQUITY	
16532100	NCA - SHARES AND EQUITY	

5.20 If you enter values in the CPID against a TB value of 0, the DCT validations will fail and you will have to correct this before you can lock the pack

5.21 The DCT also populates the Trial Balance Account Balance column via the account mapping, so you can look at the cell reference in the proforma if you need to identify from where it came.

Account Code	Account Description	Trial Balance Account Balance £	Instigating Entity Code
16155000	NCA - PREPAYMENTS (NON-PFI)	8563	CIC047
16155000	NCA - PREPAYMENTS (NON-PFI)		CSF047
16155000	NCA - PREPAYMENTS (NON-PFI)		LEC047

5.22 The record that is created for each CPID transaction allows you to split out the intercompany transactions that make up the final number.

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

- 1 under the Instigating Entity Code heading, enter in the organisation codes from the same CLOS group that have instigated the CPID transaction. The list of instigating organisations can be found on the CPID_List tab under the Instigating Organisation List. The description will be automatically entered

Instigator Organisation List		Counter Party ID. List		Entity Count 1181
ID Code	Description	ID Code	Description	
BTP004	British Transport Police Authority	ACE048	Arts Council	
DFT004	Department for Transport	ACI202	Arts Council of Northern Ireland	
DVL004	Driver and Vehicle Licensing Agency	ACL048	Arts Council of England Lottery	
LCR004	London & Continental Railways Limited	ACW048	Arts Council of Wales Lottery	
		ACW090	Arts Council of Wales	
		AFS902	Armed Forces Retired Pay Pensions	
		AHC084	Arts and Humanities Research Council	
		AHD003	Agriculture & Horticulture Development Board	
		ANL850	Arts Council of NIE Lottery Distribution Account	
		APO202	Armagh Planetarium and Observatory	
		ARI201	AgriFood and Biosciences Institute of NIE	
		AUC085	Audit Commission	
		BAP091	BoE Asset Purchase Facility	
		BBC048	British Broadcasting Corporation	
		BCL027	British Council	
		BEC022	British Ed Communications and Technology Agency	
		BEL203	Belfast Education & Library Board - NIE	

- 2 after selecting the instigating entity, select the organisation ID for the counterparty organisation for the transaction. You can choose any organisation code from the Counter Party ID List on the 'CPID_List' tab
- 3 the counterparty description will be automatically populated. Ensure that there are no rows with duplicated instigating and counterparty transaction organisations for any single CPID transaction

Instigating Entity Code	Instigating Entity Description	Counter Party Code	Counter Party Description
CIC047	Criminal Injuries Compensation Authority	ACE048	Arts Council
OIC047	Information Commissioner's Office	ACI202	Arts Council of Northern Ireland
LEC047	Legal Services Commission	ACL048	Arts Council of England Lottery

- 4 when you have the list of instigating and counterparty organisations you can enter the values of the transactions between the organisations that make up the TB amount, in the CPID Amount column
- 5 when entering the financial break-down of the transaction between two parties only input the net transaction between them, don't break it down to the individual transaction level

Trial Balance Account Balance £	Instigating Entity Code	Counter Party Code	CPID Amount £	Total CPID
3684	CIC047	ACE048	200	350
	OIC047	ACI202	100	
	LEC047	ACL048	50	
0	MOJ047	ACW048	0	0
	OIC047	ACW090	0	
	YJB047	AFS902	0	

- 6 the CPID total does not need to equal the TB amount, the remaining amount will be written as an external transaction when the DCT is locked

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

- 7 you can select how many rows you need to enter your CPID data in by clicking the 'Add CPID Rows' button. This will only work if you have a cell highlighted in the data entry area for that transaction.

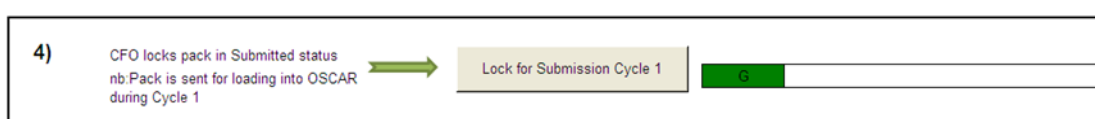
5.25 Note – there must be a minimum of 3 rows per CPID transaction, this is required for CPID in the second cycle. The DCT will not allow you to have less than 3 rows per CPID transaction. Even if the Trial Balance value is 0, there will still be 3 CPID rows.

5.26 Once you have entered your CPID data, and you are satisfied, the DCT is ready to be locked for the first submission to OSCAR.

Submission Cycle 1 (Step 4)

5.27 After you have input your CPID data, the organisation's consolidation officer needs to lock the DCT for Cycle 1.

5.28 On the Instructions tab press the 'Lock for Submission Cycle 1' button in step 4.



5.29 You will see a warning message when you lock the DCT to confirm that you are satisfied with the data you are submitting and that your CPID transactions have been recorded accurately. After locking the DCT you will not be able to make further changes until the auditors unlock it, so it is important to check the data carefully.

5.30 When the DCT locks it performs a number of validation checks. The first is that all organisation codes for bodies instigating counter party transactions are within the CLOS group of the organisation completing the tool. The second check is to ensure that the counter party codes are not in the same instigating Group that the organisation completing the tool is in.

5.31 The DCT will be time and ID stamped when you lock it. Data can then be:

- loaded into OSCAR to complete the first cycle for OSCAR users, see chapters 6
- submitted [as a compressed file to save file space] to the respective sub-consolidator via email for those practitioners without access to OSCAR

Auditors unlock for Cycle 2 (Step 5)

5.32 After the Cycle 1 submission the Treasury WGA team can start to analyse the data while the entity has its accounts audited.

5.33 The auditors will go through the DCT and identify any changes that need to be made. They can re-open the DCT for editing using the 'Unlock' button in step 5 and entering the required password. Only auditors can unlock the DCT.

5.34 They can then pass the DCT back to the submitting entity to make the required changes.

Submission Cycle 2 Validations (Step 6)

5.35 After making the changes the auditors require it is important to re-validate the DCT and ensure that none of the changes has caused a hard or soft validation failure.

5.36 Press the validate button in step 6. Any failures will be shown on the Validation Errors Report, which you will have to correct or comment on before you can submit the DCT for Submission Cycle 2.

5.37 Remember that if you re-run your check, validation comments will be cleared, so you should save any previous comments elsewhere.


5.38

Submission Cycle 2 (Step 7)

5.39 After making the changes to the worksheets and CPID entries, and validating the DCT for a second time, your Entity CFO and the Auditor both need to lock the Tool to complete the process. Before the CFO can lock the DCT for the final time you will need to provide your personal details as the person completing the DCT and the details of the Auditor who will be signing off your work, at the bottom of the instructions tab

ADMINISTRATION	
Please complete the following Contact details before locking for submission:	
Entities Contact Name:	<input type="text"/>
Entities Contact Telephone Number:	<input type="text"/>
Entities Contact E-mail Address:	<input type="text"/>
Auditors Name:	<input type="text"/>
Auditors Contact Name:	<input type="text"/>
Auditors Contact Telephone Number:	<input type="text"/>
Auditors Contact E-mail Address:	<input type="text"/>

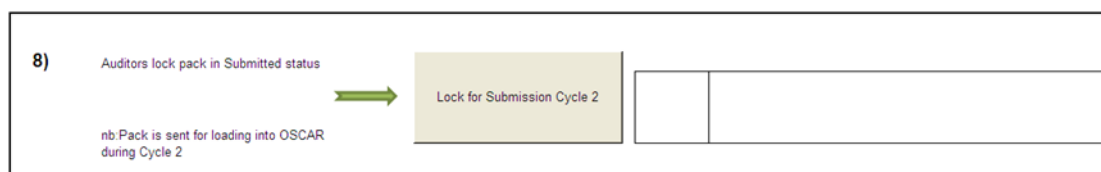
5.40 Once you have completed the required Administration fields, the CFO of your entity needs to press the 'CFO for Submission Cycle 2' button on step 7 of the Instructions tab.

7)	<p>This step validates the CPID Transactions worksheet. If the validations pass you will then be given a Yes No option for the CFO to lock the DCT for Cycle 2.</p> <p>nb.DCT is sent for loading into OSCAR</p>	<input type="text"/>
		<input type="text"/>
	<input type="button" value="CFO for Submission Cycle 2"/>	<input type="text"/>

5.41 Re-locking the DCT for Submission Cycle 2 also writes out a new CPID transaction list to replace the one from Cycle 1. All Trial Balance and Statistical data will be written to the Trial_Balance_Output Tab, alongside your validations and CPID data. The DCT will check that your Trial Balance balances before you can load your completed data to OSCAR.

Lock for submission Cycle 2 (Step 8)

5.42 Once the DCT has been locked at step 7, your Auditor will lock the DCT by pressing the 'Lock for Submission Cycle 2' button on step 8 of the Instructions tab and typing in the password (available from the central WGA Audit team).



5.43 The DCT will be time and ID stamped when the auditor locks it for the second and final submission.

5.44 After completing and locking the DCT you need to submit your data:

- to OSCAR for the final time for those practitioners who are OSCAR users. [Guidance on loading into OSCAR is available in chapter 6-8]; or
- as a compressed file (to save file space) to the respective sub-consolidator via email for those practitioners without access to OSCAR

6 Cognos Controller

Introduction

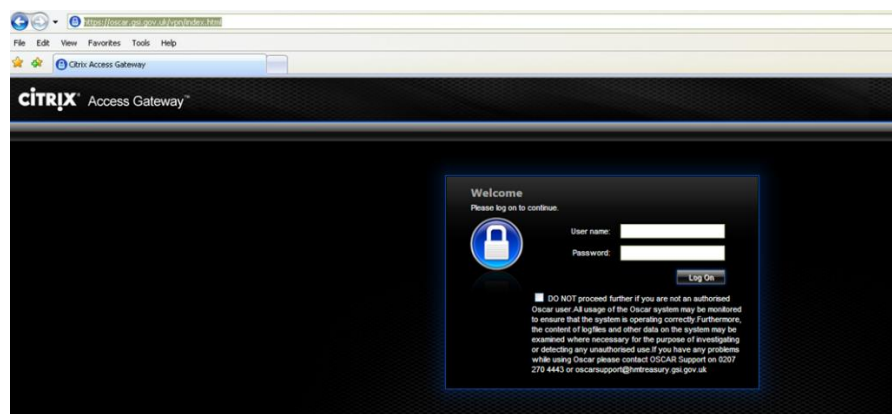
6.1 IBM Cognos Controller is a Web-based financial consolidation tool that provides the Treasury with standard reports to support both statutory and management reporting.

6.2 Users with access to Controller upload their completed Data Collection Tools (DCTs) to the system using the process outlined in the next section. They can add further journal adjustments before consolidation and reconciling the data; and manipulate the data for in-depth analysis and reporting.

6.3 If you have not received your license and you uploaded your DCT last year yourselves, then please contact WGA team to request a license. Please note that due to a restricted number of licenses available, departments will receive one or two licenses at most.

6.4 Once you receive your license from the OSM team (technical support team), you will need to click on the URL link sent in the email to go to the login screen.

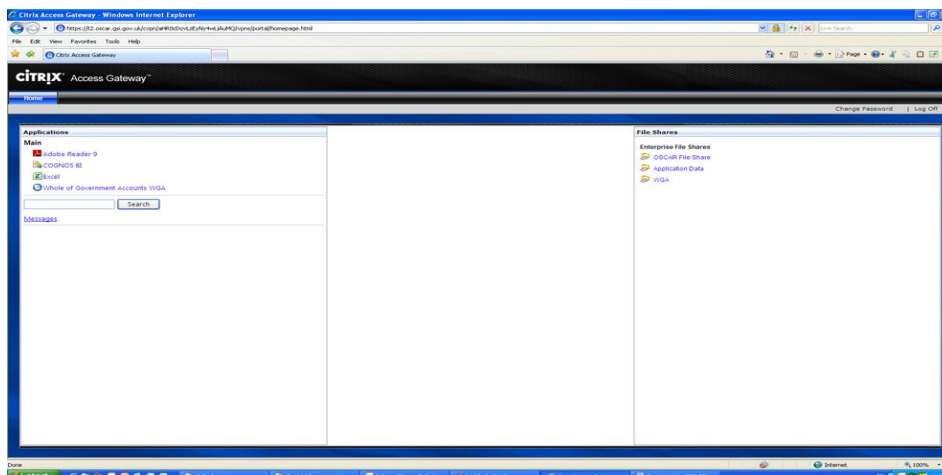
- <https://oscar.gsi.gov.uk>



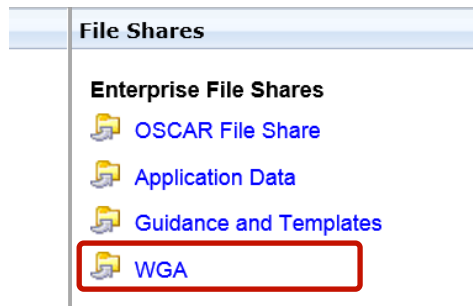
6.5 You are advised to change your password, in the top right corner.

Data Load to OSCAR and Controller

6.6 Once logged on, you will see the following home page

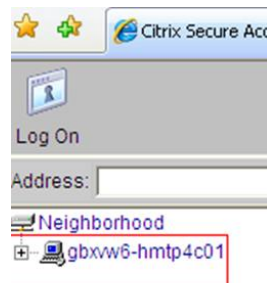


6.7 To upload your completed DCT to OSCAR you need to navigate to the Citrix Access Gateway, as shown on the right hand section on the above screenshot and use the File Shares function



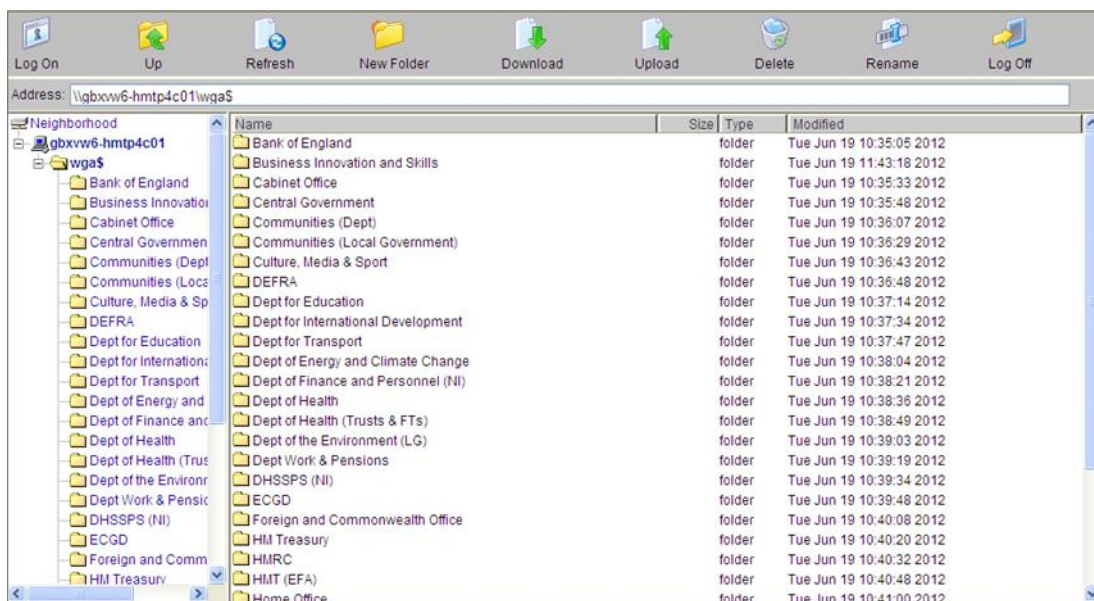
6.8 The first stage of the process is to upload the file from your computer into Citrix

6.9 Click on 'WGA' under Enterprise File Shares. Select the file under 'Neighborhood' and then select WGA\$ to expand the folder. Expand file directory by clicking on the plus sign shown below.

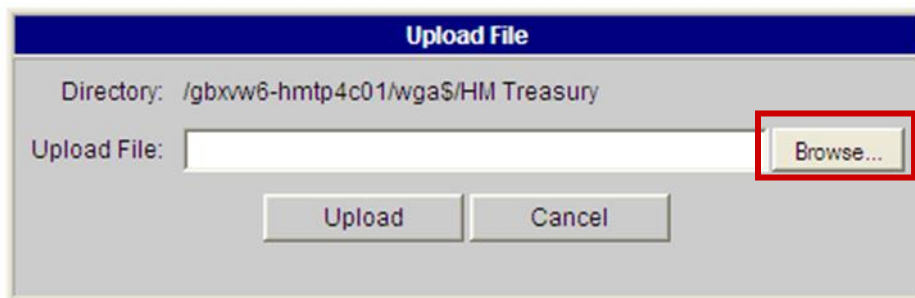


6.10 Navigate to the WGA folder listed on the left of the screen, and then select the folder that relates to your department. This can be done by using the hierarchy on the left hand side of the screen, or by selecting the folder icon of your department in the main window.

6.11 NB: You cannot upload a file into the root directory, which is above the 'wga\$' folder in the left-hand list.



6.12 Click the upload button at the top of the screen and an upload file dialog box will appear in the main pane of the window. Click 'Browse' to find the file on your computer that you want to upload.



6.13 A Choose File window will appear listing all the directories on your computer. Navigate to the folder and file you want to upload and click the Open button in the bottom right corner of the screen.

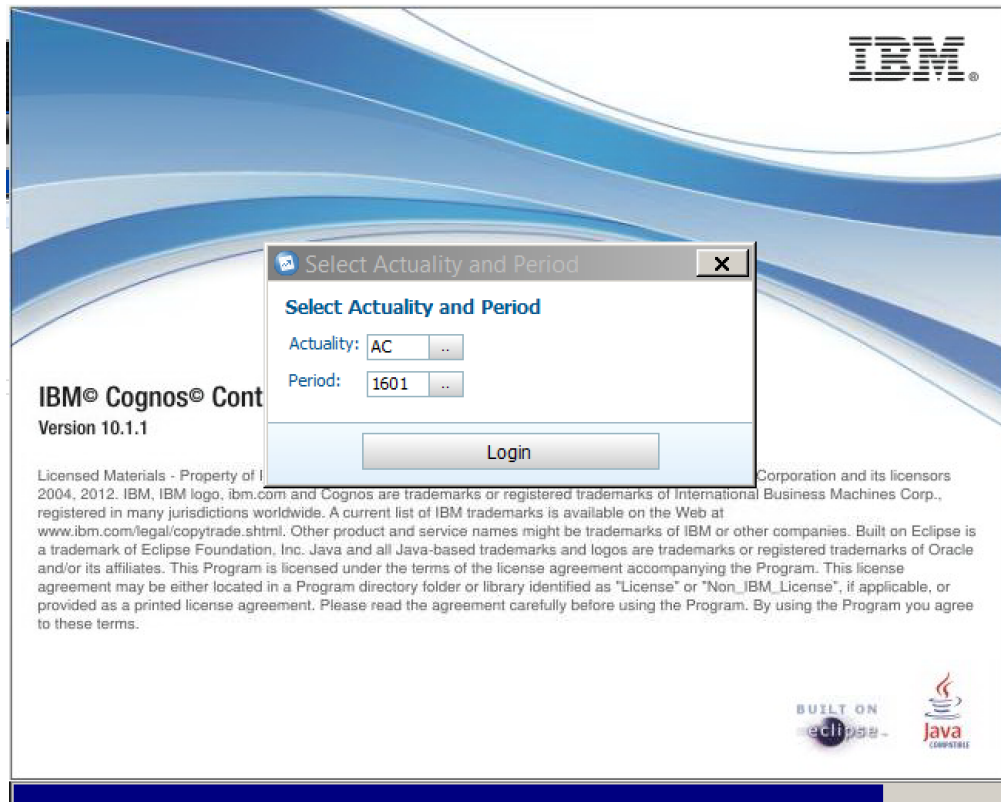
6.14 After uploading the file to Citrix it will then be ready to upload into OSCAR through a data entry application

6.15 It is important that when you have finished using the Citrix Remote Secure File System Access window that you log off.


6.16 After loading your DCT to the File Share you open this file in Controller Excel to load the data into Controller.

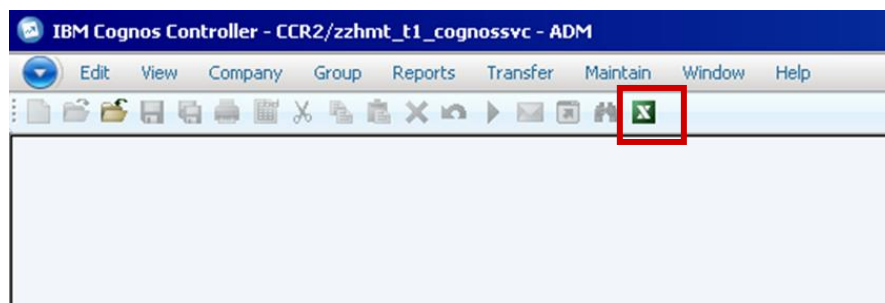
6.17 To do this log-on to controller through the 'Whole of Government Accounts WGA' link on the left hand side of the Citrix Homepage.





6.18 When it loads, you will be able to choose actuality (AC – always chose this) and period, please chose 1601 (which stands for 2016, cycle 1). Please note that it is not imperative to get this right here as you can re-select your criteria when you run your reports later.

6.19 Click the Excel () Icon in the toolbar to open Excel in Controller. This version of Excel has a link to Controller that lets you export data from the DCT and Journal Tool.



6.20 After Excel has opened, open your file that you have just uploaded in your department’s folder on the WGA share drive and will upload to controller.

6.21 After opening the DCT you can view the data that you will submit to Controller by going to the ‘Trial_Balance_Output’ tab.

6.22 You will see a list of formulas and values laid out over multiple columns, showing the data submitted for your Trial Balance and CPID, and another column for your non Trial Balance / statistical data.

6.23 The headers in the ‘Trial_Balance_Output’ tab are split into two columns, one containing a string of text e.g. “1301,"AC","DEC066","GBP","18211000","F001","G001" ,,,,"DEC066",,,100145” – this breaks out the various elements of the formula that is used to export data from the DCT to Controller. This is for audit purposes so that the source of the data can be traced. Next to this

you will see the same value e.g. "100145" which is the actual formula that will be used to export that value from the DCT into Controller when you initiate the process.

6.24 We have not updated the screenshot but the below 1301 is now replaced with 1601 ie 2015-16 cycle 1.

6.25 You will also see that there are columns for data cycle 1 and data cycle 2. This is to ensure that there is always a complete data set in both cycles. There is also a reversal column to remove your cycle 1 values when you submit your data for the second cycle.

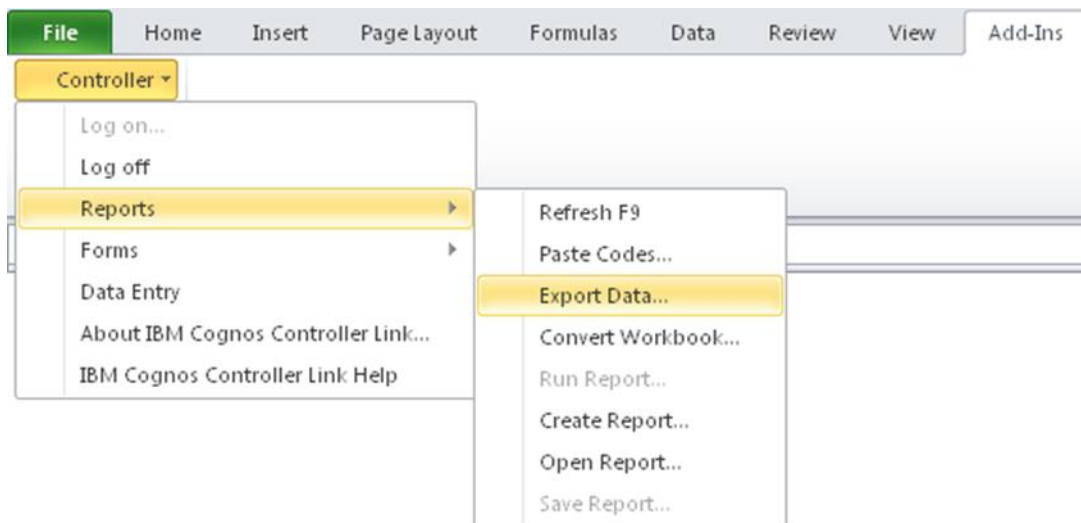
Cycle 1 Trial Balance		Amount £	Cycle 1 Controller TB Balance Check Total	0	Cycle 2 Trial Balance		Amount £	Cycle 2 Controller TB Balance Check Total
1301,"AC","DEC066","GBP","1821000","F001","G001","...","DEC066","...100145,		100145	100145		1301,"AC","DEC066","GBP","1821000","F001","G001","...","DEC066","...100145,	100145	100145	
1301,"AC","DEC066","GBP","182179000","F001","G001","...","DWP032","DEC066","...-3296,		-3296	-3296		1301,"AC","DEC066","GBP","182179000","F001","G001","...","DWP032","DEC066","...-3296,	-3296	-3296	

6.26 You will be able to view what is to be submitted and distinguish between TB and CPID data as there will be an additional company code included in the formula which will be the counter party identifier (CPID).

Cycle 1 Trial Balance	Amount £	Cycle 1 Controller TB Balance Check Total
1301,"AC","DEC066","GBP","18211000","F001","G001","...","DEC066","...100145,	100145	100145
1301,"AC","DEC066","GBP","18179000","F001","G001","...","DWP032","DEC066","...-3296,	-3296	-3296

<< No CPID
<< CPID

6.27 To export the data to Controller, go to the 'Add-Ins' toolbar and select Controller/Reports/Export Data to upload your data.



6.28 A message box will appear asking: 'Do you really want to export values to IBM Cognos Controller?' Click 'Yes' and the Export will start. Once complete an on-screen message will appear saying that the data has been loaded, saved and how many rows were uploaded. It is useful to note the number of rows before exporting to Controller so that you can check that all rows were exported afterwards.

6.29 If you encounter an error when submitting data to Controller, the export process will stop and none of the values will be exported. You will be told where the error is, and should contact the WGA team with this information for them to resolve the error.

Controller System Validations

6.30 When data is being exported from the DCT Controller will perform validations by:

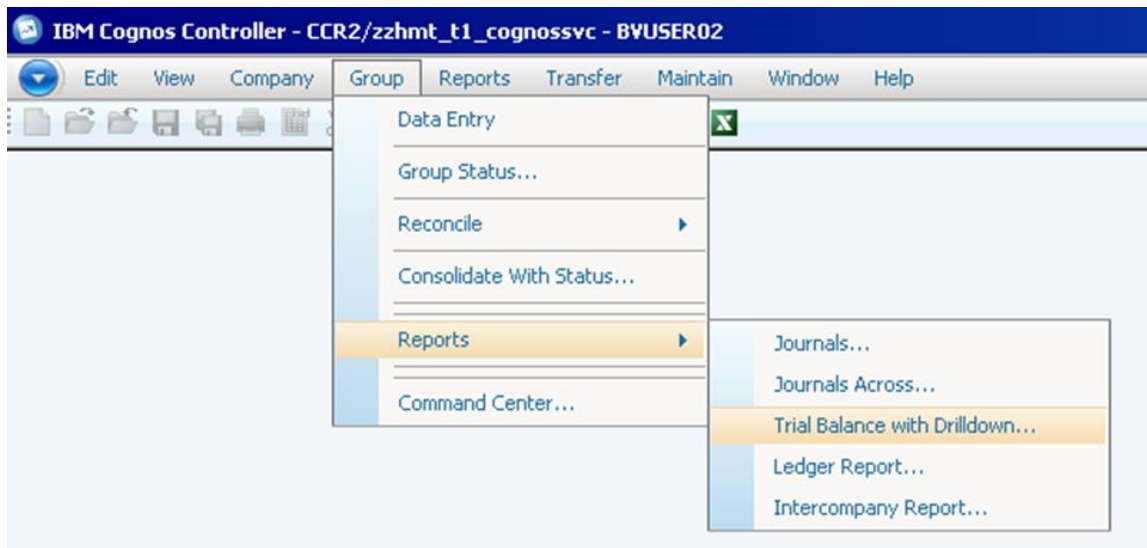
- Checking that there are no duplicate account codes to be exported to Controller. This will cause the export process to error and stop. When the user locks the DCT for a submission a control checks that there are no duplicate entries to be exported and asks the user to correct before they submit again;
- Confirming that values are not being exported to a summation account, as these are calculated based on detail accounts that are defined to sum to that account. An error message will display and you will be asked to make corrections before you try to export the data again.

7 Running Reports

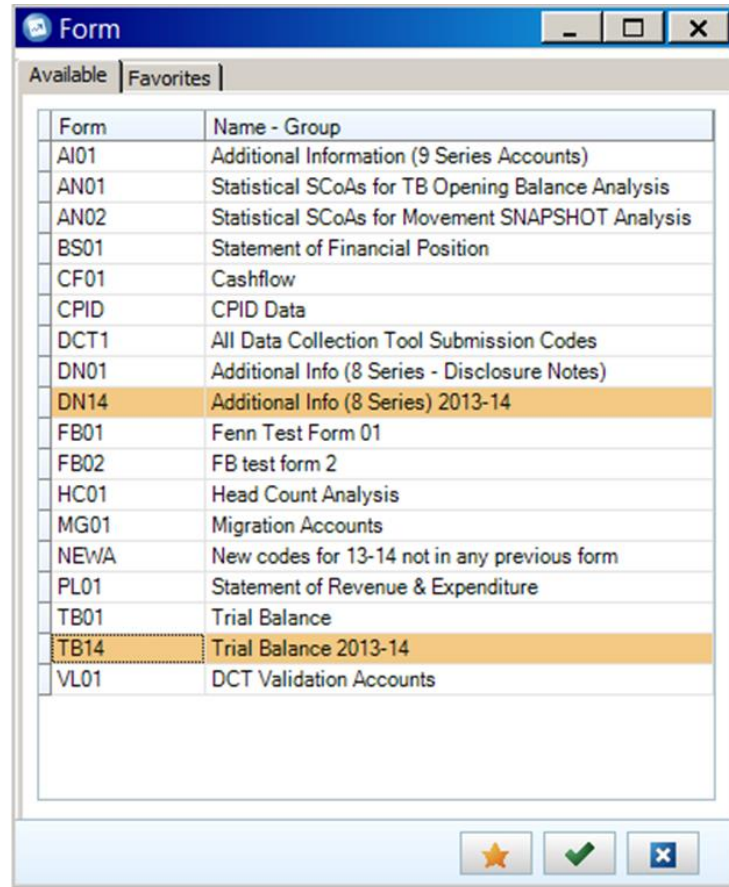
7.1 The aim is to run two reports to provide the NAO comfort that the DCT they have audited is the one that was loaded into the system. The reports to run are: Trial Balance report and CPID report.

Trial Balance Report

- 1 Go to Group – Reports – Trial Balance with Drilldown

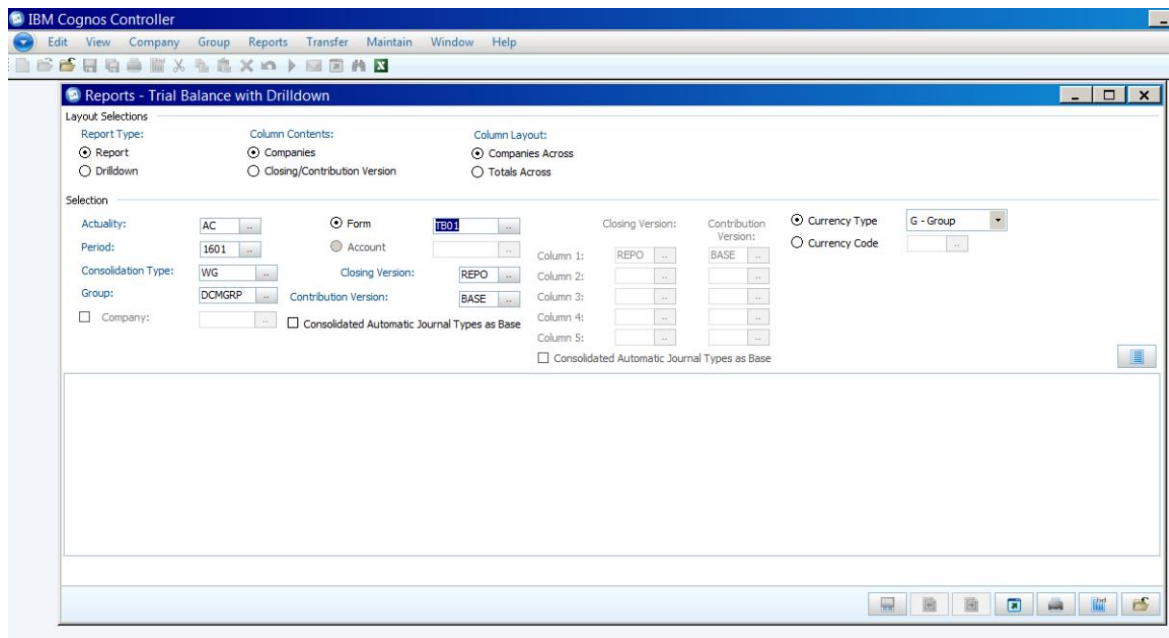


- 2 The following settings need to be in place:
 - a actuality: AC
 - b period: 1601 for cycle one data and 1602 for cycle 2 data
 - c consolidation Type: WG
 - d group: Enter the group or company that you are running reports for
 - e form: TB16 (hint, this can also be typed in) which will provide the NAO with a balance core TB account, showing account codes 1-6 i.e. excludes statistic account codes 8 series
 - f use DN16 for 8 series account codes
 - g closing version: Repo i.e. submitted data
 - h contribution version: Base i.e. before any eliminations



Note that TB16 and DN16 have not yet been created at time of writing this guidance.

3 Please mimic the following setup for reports:



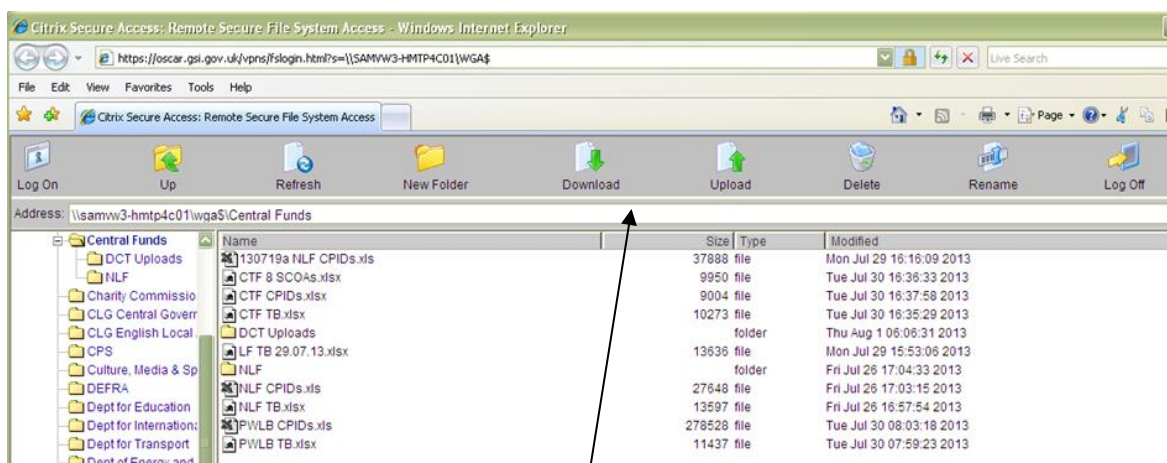
The icons at the bottom of the screen do various things, hover over them to know what. The key ones to use are: preview (second right), send to application (middle one) to open report in excel and close (further on the right)

4 Example TB

IBM Cognos Controller - [Reports - Trial Balance with Drilldown]			
Edit View Company Group Reports Transfer Maintain Window Help			
Group			
		Adjust	Total
TBCHECK	TRIAL BALANCE CHECK ACCOUNT	0	0
SOPF	STATEMENT OF FINANCIAL POSITION	-1,242,717,493	-1,242,717,493
10000000	ASSETS	244,428,174	244,428,174
16000000	OTHER NON-CURRENT ASSETS (NCA)	186,667,793	186,667,793
16500000	OTHER NCA - NON-CURRENT FINANCIAL ASSETS	186,667,793	186,667,793
16571000	NCA - IMF Special Drawing Rights	10,637,760	10,637,760
16592100	NCA - OTHER LOANS	176,030,033	176,030,033
18000000	CURRENT ASSETS (CA)	57,760,381	57,760,381
18100000	CA - CURRENT TRADE AND OTHER RECEIVABLES	76,584,799	76,584,799
18150000	CA - OTHER CURRENT TRADE AND OTHER RECEIVABLES	76,584,799	76,584,799
18158000	CA - INTEREST RECEIVABLE	883,904	883,904
18169000	CA - OTHER RECEIVABLES (CA)	75,700,895	75,700,895
18400000	CURRENT ASSETS - CASH AND CASH EQUIVALENTS	-18,824,418	-18,824,418
18410000	CA - CASH AND CASH EQUIVALENTS	-18,824,418	-18,824,418
18411000	CA - CASH BALANCES HELD WITH THE GBS	-19,551,985	-19,551,985
18414000	CA - LIQUID DEPOSITS	727,567	727,567
20000000	LIABILITIES	-1,487,145,667	-1,487,145,667
23000000	NON-CURRENT LIABILITIES (NCL) - OTHER	-1,250,598,314	-1,250,598,314
23100000	NON-CURRENT LIABILITIES - NC TRADE AND OTHER PYBL	-54,708,272	-54,708,272
23120000	NCL - BANK AND OTHER BORROWINGS	-7,292,665	-7,292,665
23121000	NCL - BANK AND OTHER BORROWINGS	-7,292,665	-7,292,665
23170000	NCL - NON-CURRENT TRADE AND OTHER PAYABLES - OTHER	-47,415,607	-47,415,607

Method to save down onto your local machine

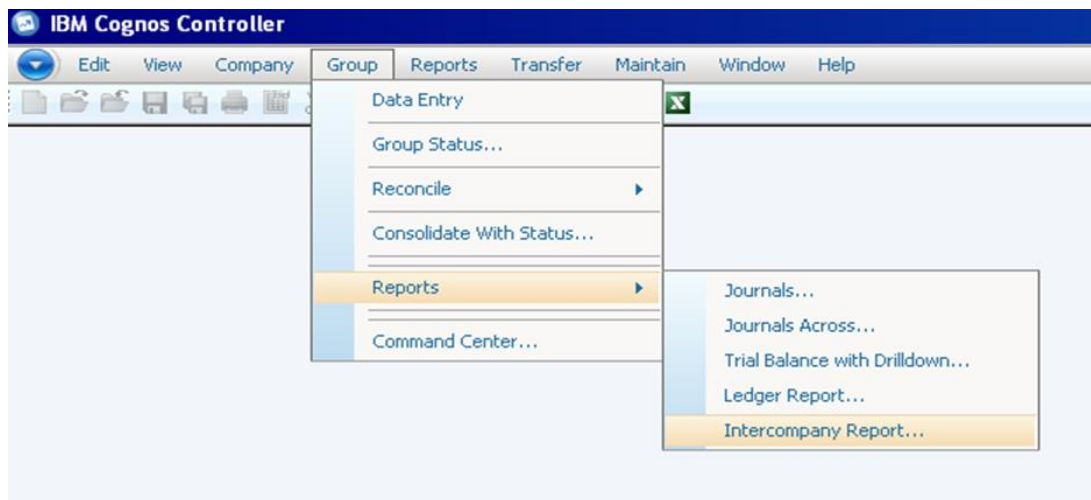
- 1 Click on send to application icon – the middle icon
- 2 Open TB in excel. This opens excel in the Citrix Environment (excel 2010)
- 3 File – Save As – navigate to WGA Share (W:) on left hand side and then go to your folder in the file share environment on citrix (same steps as described in more detail in Controller Upload Instructions).
- 4 Once it is saved in Citrix, go back to Citrix as in step 6.6 in Chapter 6. Navigate to your department’s folder.



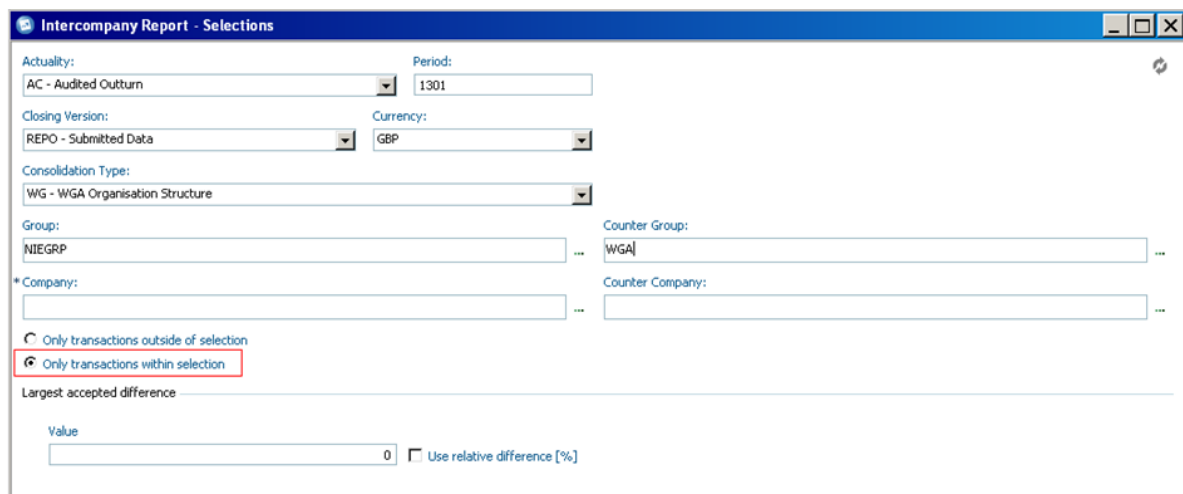
- 5 Highlight the saved report and use the download icon along the top of the task bar to download to your local machine

CPID Report

- 1 Go to *Group – Reports – Intercompany Report*



- 2 Set up the report as follows:
 - a Actuality: AC
 - b Period: 1601 and 1602 for cycle one and two respectively
 - c Closing version – Repo
 - d Currency – GBO
 - e Consol Type – WG
 - f Group – Your own
 - g Counter Group – WGA
 - h Only transactions within selection

The screenshot shows the 'Intercompany Report - Selections' dialog box. It contains several fields and options:

- Actuality: AC - Audited Outturn (dropdown)
- Period: 1301 (text box)
- Closing Version: REPO - Submitted Data (dropdown)
- Currency: GBP (dropdown)
- Consolidation Type: WG - WGA Organisation Structure (dropdown)
- Group: NIEGRP (text box)
- Counter Group: WGA (text box)
- * Company: (text box)
- Counter Company: (text box)
- Radio buttons: Only transactions outside of selection, Only transactions within selection
- Largest accepted difference: Value 0 (text box), Use relative difference [%]

Note that you can change the counterparty group to mimic your sub-consolidation group or any other counterparty but to retrieve all CPID balances you have uploaded, the above settings are the ones to use.

- 3 Run Report

Intercompany Report

Selection
 Period: AC-2013-1 Currency: GBP Tolerance: 0 Closing Version: REPO

Filter
 Counter Company: Report Number: Account: Counter Dimension: Hide accepted differences

Company	Counter Company	Report Number	Account - Code	Counter Account - Code	Amount	Counter Amount	Difference Amount
-					164,840,172	-61,472,524	
+	NLF888				164,840,172	-61,472,524	103,367,648

Print... Close

First thing to do:

- a Expand all balances, this is how:
 - i Right click on the + symbol
 - ii Chose Expand/Collapse and expand all

Selection
 Period: AC-2013-1 Currency: GBP Tolerance: 0 Closing Version: REPO

Filter
 Counter Company: Report Number: Account:

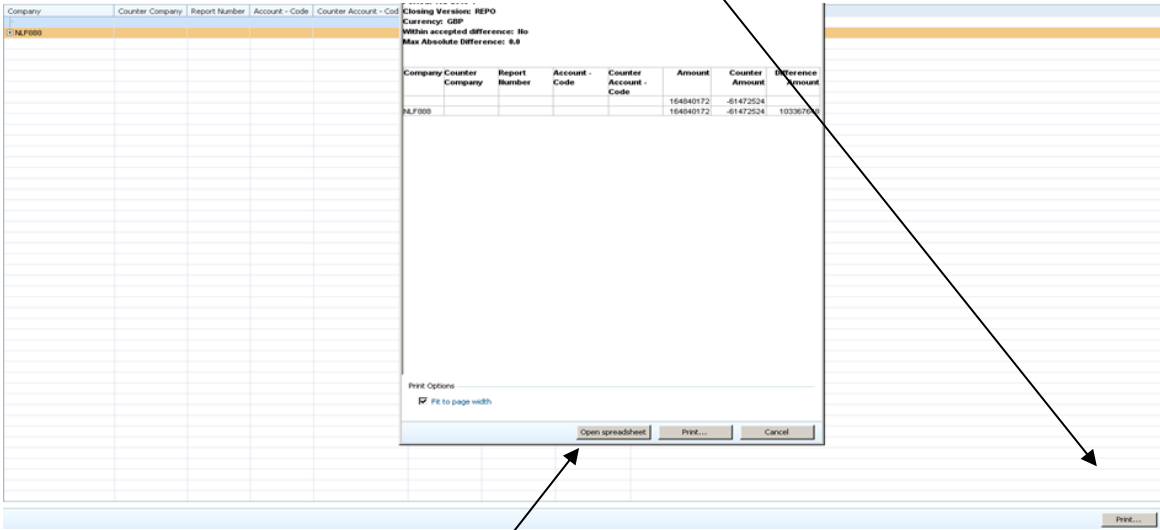
Company	Counter Company	Report Number	Account - Code	Counter Account - Code	Amount	Counter Amount	Difference Amount
-					164,840,172	-61,472,524	
+	NLF888				164,840,172	-61,472,524	103,367,648
+	NLF888				62,547,587	0	62,547,587
+	NLF888	DMA888			44,934,738	0	44,934,738
+	NLF888	DMA888	10	18169000	44,934,738	0	44,934,738
+	NLF888	DMA888	11		33,842,532	0	33,842,532
+	NLF888				88,000,000		
+	NLF888				16592100		
+	NLF888				18158000		45,808
+	NLF888				26122000		-53,010,043
+	NLF888				26176000		-11,633
+	NLF888				26176500		-1,181,600
+	NLF888	DMA888	15		-15,928,820	0	-15,928,820
+	NLF888				44849000		-19,011,405
+	NLF888				52241000		3,082,585
+	NLF888	DMA888	20		-300,863	0	-300,863
+	NLF888				61512000		-434,274
+	NLF888				62511000		133,411
+	NLF888	EEA888			49,214,436	0	49,214,436
+	NLF888	EEA888	10		30,765,121	0	30,765,121
+	NLF888	EEA888	11	18169000	30,765,121	0	30,765,121
+	NLF888	EEA888	11		19,185,000	0	19,185,000
+	NLF888	EEA888	15	16592100	19,185,000	0	19,185,000
+	NLF888				-735,685	0	-735,685
+	NLF888				44849000		-735,685

You can then see all CPID balances your entity is pointing at others. You can change the headings by right clicking the + icon again (as we did to expand all) and selecting show columns.

Note that report number represents the new match relationships, if you don't find this useful then you can remove these from your options.

Method of downloading this onto your computer

7.2 Press the print icon on the bottom left of the report



Then press on open spreadsheet. This opens Excel and you can then save as and follow the steps as described previously when downloading the TB.

8 Sub-Consolidation

Set-Up

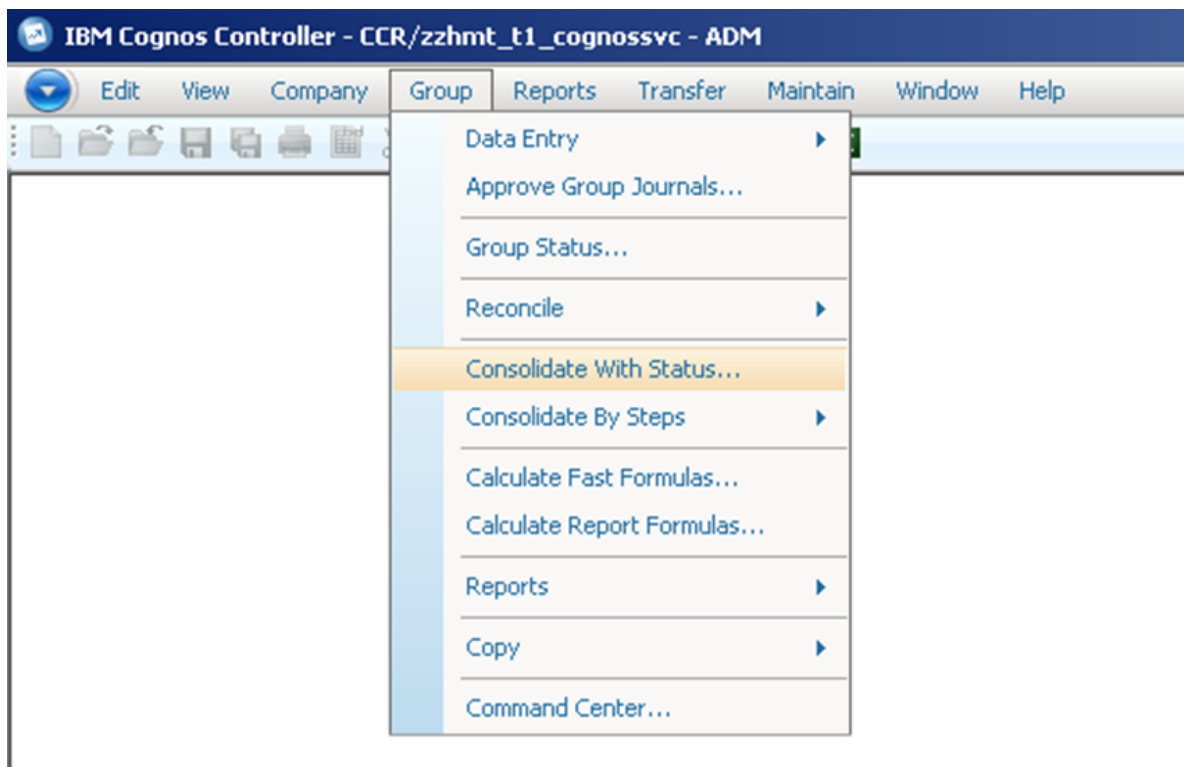
8.1 Some specified Cognos Controller users (Northern Ireland Executive, Welsh Assembly Government, DCLG local government team, HM Treasury Central Funds) can perform a sub-consolidation on their own data set if they are working at the sub-group level.

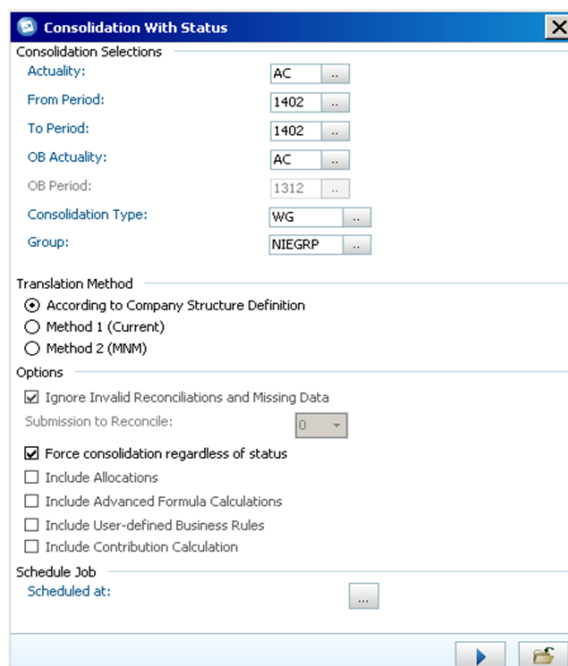
8.2 Sub-consolidation is performed using the same method for consolidating the Whole of Government Accounts data, using the status of entities to perform eliminations of intercompany data and calculate contributions to the other levels of the overall WGA entity structure.

8.3 In the image below all Local Government accounts have been selected for consolidation (Consolidation Users will not be able to select the whole data set). Everything within that sub-group will be consolidated.

8.4 You access the consolidation menu through the following file path:

Group / Consolidate with Status




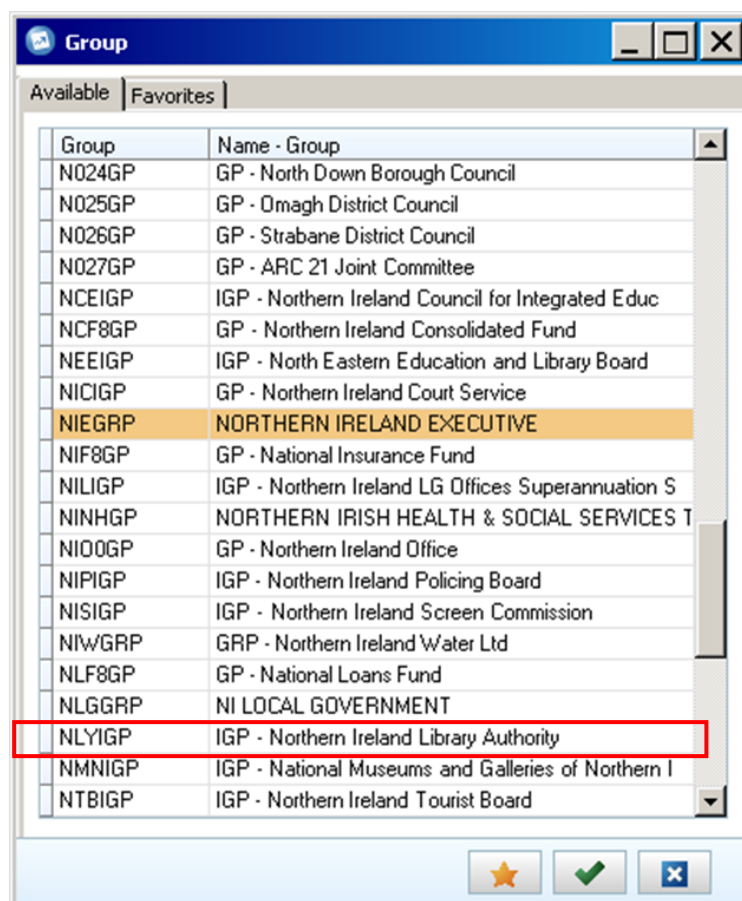


The first step of the process is to select your consolidation period and entity parameters

- 1 The actuality that you are sub-consolidating for will be automatically set to 'AC' by default. This defines that you are dealing with actual numbers, rather than forecast or budgeting figures
- 2 The 'From' and 'To' periods define the date interval that you are consolidating, the first two numbers define the financial year that you are in, in the image above '14' is for the 2014-15 Financial year. The second two digits are the period you have submitted data for, in this example '02' would be your entities' second, post-audit, data submission ('01' would be the pre-audited data submission)

Note: You should not consolidate over two different periods, the 'From' and 'To' Periods must be the same

- 3 The OB Actuality will be automatically set to 'AC' by default. Like the other Actuality setting, this should not be changed
- 4 The Consolidation Type will be set to 'WG' by default and doesn't need to be changed. This ensures that all entities in the WGA company structure are used during a consolidation
- 5 The Group menu allows you to select the entities you want to consolidate. Using the 'browse' button () you can select to consolidate all the entities within a group, or a further subset, for example, in the menu below you could choose to consolidate all entities within the Northern Ireland Executive group (highlighted orange), or just the Northern Ireland Library Authority (highlighted red) which sits within the Northern Ireland Executive Group.




The entities that you can see and select will be limited to the security access that you have been granted by the WGA team.

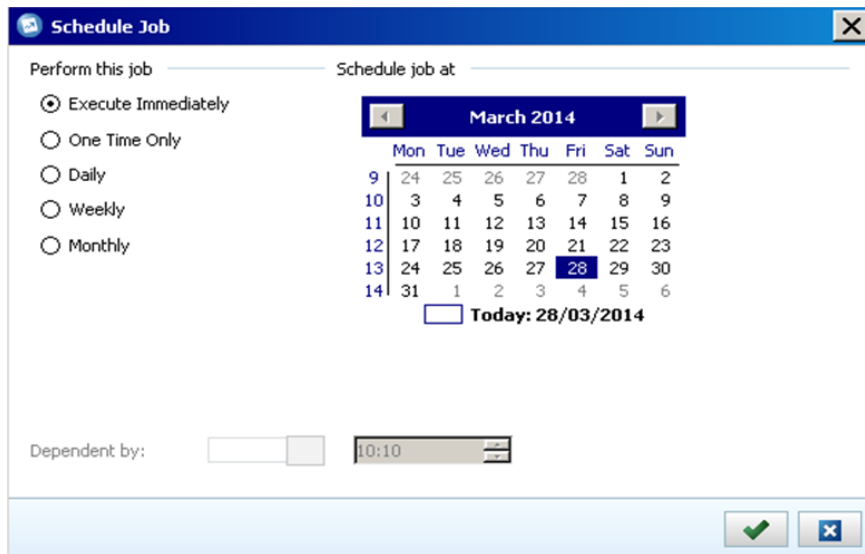
Once you have made your Consolidation Selections, you need to select the Translation Method

- 6 The Translation Method will be set to 'According to Company Structure Definition' by default; it should be left in this setting as the method has been pre-defined for WGA. You then need to select the relevant Consolidation Options
- 7 The 'Ignore Invalid Reconciliations and Missing Data' tick-box will be pre-selected and should be left alone. This option means that the consolidation will run even if there is incorrect data or data is missing for an entity.


Note: If this option is not selected and there is missing or incorrect data, the consolidation process will terminate with an error message and nothing will be consolidated.

- 8 The Submission to Reconcile should be left at its default value of '1' as there is only one submission of data per period
- 9 Before you are ready to consolidate you need to tick the 'Force Consolidation Regardless of Status' box, this option ensures that all entities are consolidated even if there are no changes to the base values, currency rates or historic values. This also means that all intercompany eliminations will take place during the consolidation process
- 10 The other 4 options are automatically un-ticked and greyed out so they cannot be changed as they are not needed for this method of Consolidation

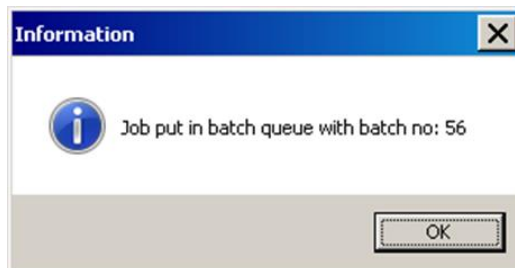
- 11 Finally, you can schedule the consolidation for a later date if you don't want it to happen immediately. You can schedule the job using the browse button () which brings up a calendar



Here you can choose to run the consolidation out of office hours or on a regular basis if required. The default option, if nothing is selected is to run the consolidation immediately

- 12 Once you have selected your consolidation parameters, simply press the 'Run' button at the bottom of the Consolidation menu ().

When you press the run button a pop-up message will appear to tell you that your request has been placed in the Batch Queue and the ID of the run

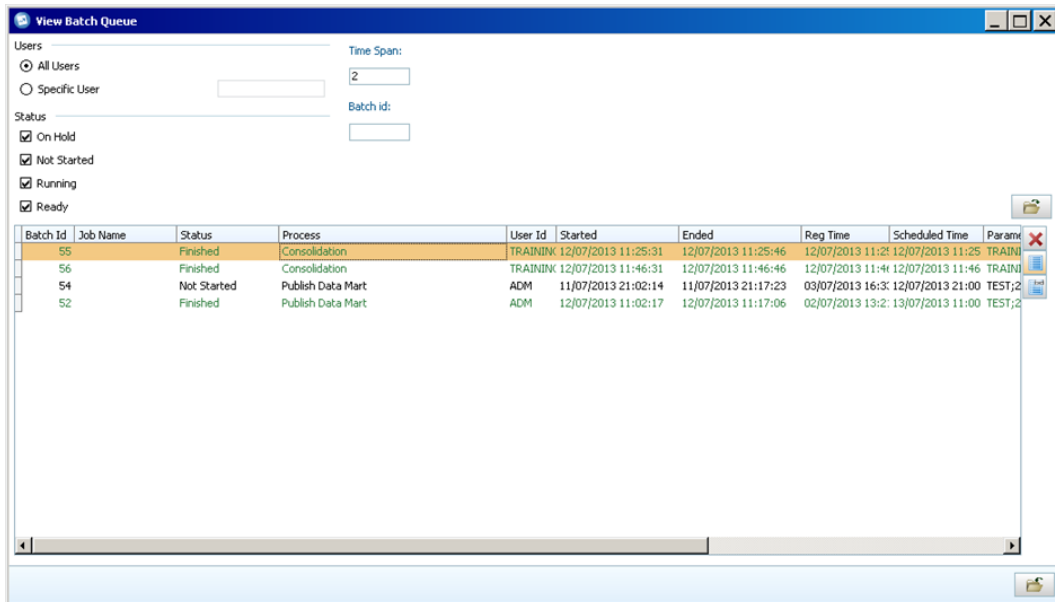



Note: Consolidation will take approximately 5-10 minutes depending on the size of the group you are sub-consolidating.

Once the consolidation has completed you can view a log report on to see in-depth information on the results of the consolidation. This can be saved and printed if required.


To view the log report or the status of the consolidation you can use the Batch Queue, which is accessed through the following File Path

Maintain / Batch Queue / View



8.5 All of the options you need will be automatically selected, so just pressing the  (Open) button will show you the

8.6 You can alter the Time Span from '2' to view older information, values are in days. You can also filter on the status of your consolidation using the status tick boxes or you can search for it using the Batch ID provided at run time.

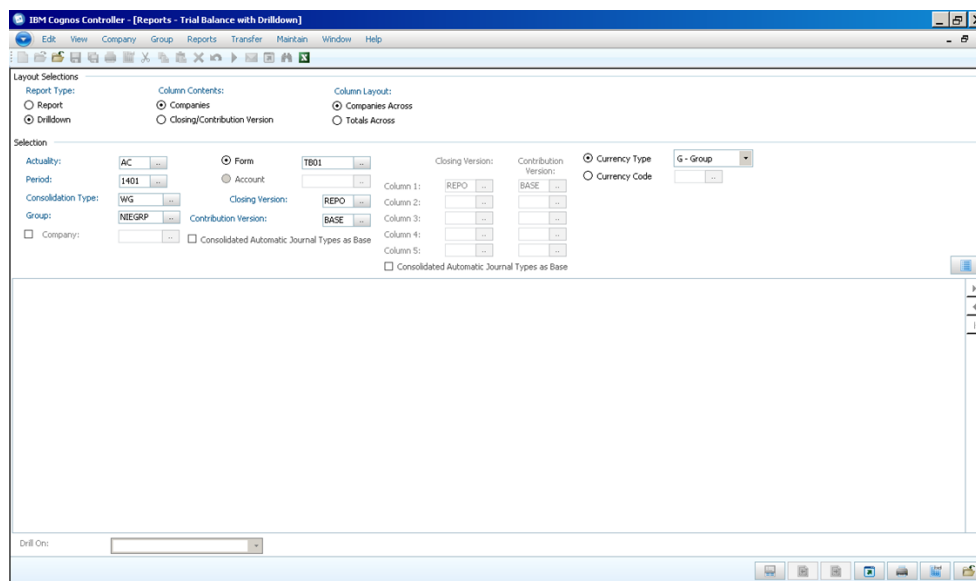
8.7 To view the log report, highlight your run and press the  button (highlighted red).

Trial Balance Report

8.8 The Trial Balance Report is a standard report in Cognos Controller that allows you to view your data submitted via the DCT by displaying your chosen entities against a list of account codes.

8.9 You can access the Trial Balance Report through the following file path:

Group / Reports / Trial Balance with Drilldown



8.10 Before running the report you can make a number of selections on the layout if desired.

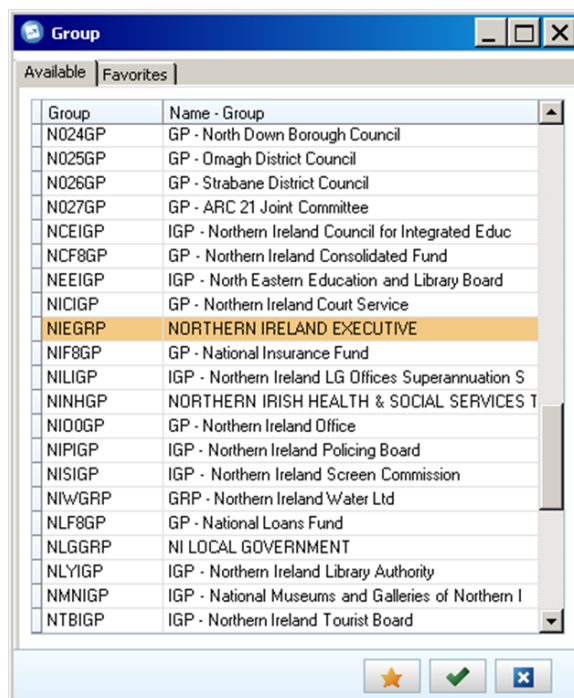
8.11 The main choice is whether or not the report utilises the drilldown functionality. The standard 'Report' option will show your data on screen for you to download and pass to the NAO. The 'Drilldown' option allows you to look at the report at a high level and 'drill' on specific elements such as entities or account codes. This choice is made under Layout Selections.

8.12 The Column Contents of the report can either be companies or closing and contribution versions. Closing Version is the submitted data plus any manual journals entered into the system; while the contribution version is submitted data plus any automatic journals such as Intercompany Eliminations. This will be set as 'Companies' across the top which is the default view and most user friendly. It is advised to leave this as it is.

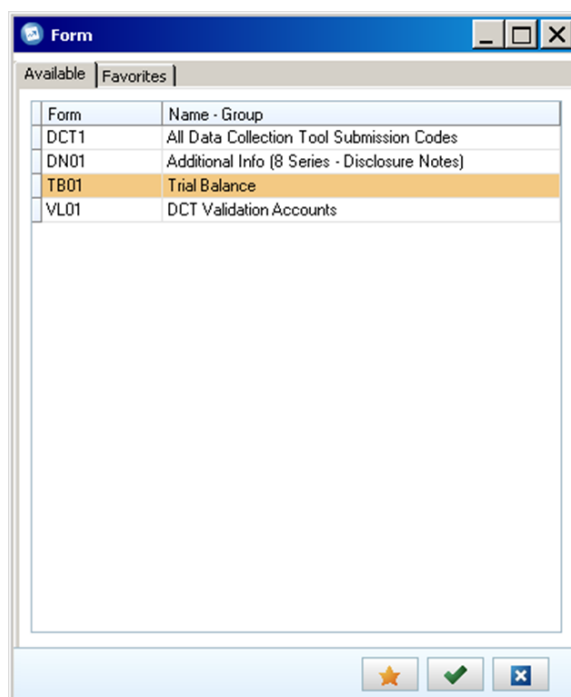
8.13 Under column layout, if you select the 'Totals Across' option (you can only do this when you have selected "Companies" under Column Contents) it will show one column for the parent company of the selected group, one column for the total of all subsidiaries, one column for the sum of the two, one column for group adjustments and a final total column. This will be set as 'Companies Across' by default and should be left as it is for the most user friendly layout.

- 1 you first need to select the Actuality, this should be set to 'AC' for audited outturn data by default and doesn't need to be changed
- 2 Set the period you want to run the report for. The first two numbers define the financial year that you are in; in the image above '14' is for the 2014-15 financial year. The second two digits are the period you have submitted data for, in this example '02' would be your entities' second, post-audit, data submission ('01' would be the pre-audited data submission)
- 3 the Consolidation Type should be set to 'WG' if it's not done by default
- 4 The Group menu allows you to select which entity you want to view the report for, this will be limited to your own department or group of entities.

By selecting a high level group such as Northern Ireland Executive, you will see all of the values for the entities that make up that group i.e. Northern Ireland Tourist Board, Northern Ireland Policing Board etc. By selecting a smaller group such as Northern Ireland Office, you will only see the values for that entity.



- 5 once you have selected your entity, you need to choose which list of accounts you want to view, this is done through Forms which are lists that are used to link entity data to account codes



The Forms available to you will provide the following information against your chosen entity or group of entities:

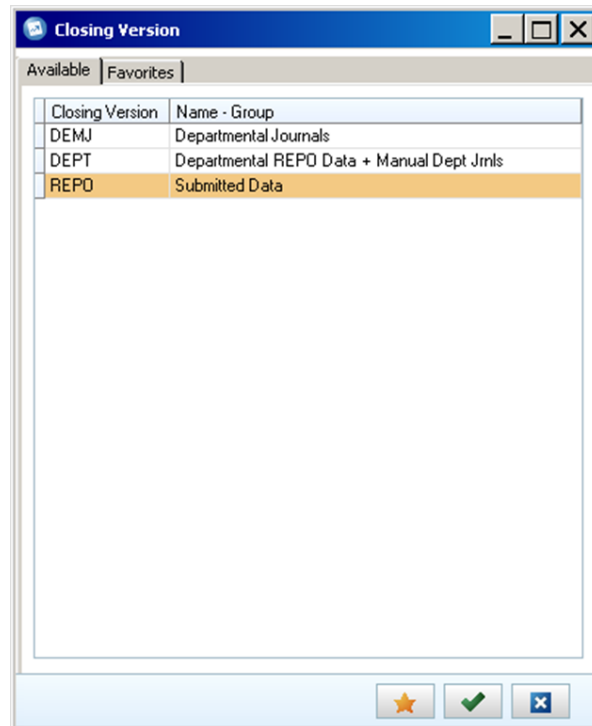
- DN15 – All Statistical Account codes in the Data Collection Tool – 8 series
- TB15 – All 1 – 6 series Account Codes from the DCT to allow the NAO to analyse your Trial Balance

- VL01 – These are the validation codes from the DCT to allow the NAO to review the soft validation failures

Having selected your entity and form list you need to set the 'Closing Version' and 'Contribution Version' which provide you with different cuts of your data, allowing you to include or exclude manual & automatic journals from your report.

- 6 Closing version allows you to select whether manual journal adjustments are included in your reports. To view just the data submitted through the DCT, select 'REPO' – this will be most useful when looking at your initial submission


'DEMJ' will show you your manual Journal Adjustments whilst DEPT will show the impact of the manual Journal Adjustments on your data as a whole.



- 7 The Contribution Version allows you to select whether automatic elimination journals are included in the report. You have 3 options when choosing your Contribution Version, 'BASE' is the option you should select if you are not consolidating your data, this shows you pre-elimination values i.e. what is submitted through the DCT.

The 'CPID' option will show you the values of intercompany transactions on their own, whilst the 'ALL' option will show you all of your data post consolidation. Note, these options will only be of value if you are consolidating your data

- 8 the Currency Type for the report should be set as 'Group' by default and doesn't need to be changed

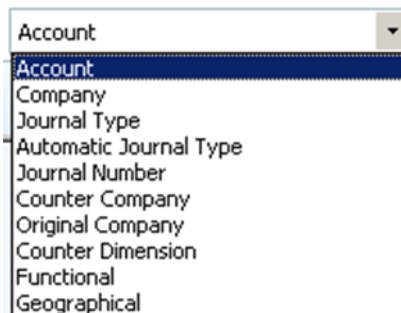
The  icon opens up the details selection. This allows you to run the report only for specific parameter elements, to show rows or columns without values, to show the values for the consolidated group as a separate column (all total columns on the report are calculated at runtime) and to show the eliminations in a separate

column. The last three of these options is only available when you run the report with companies in columns.

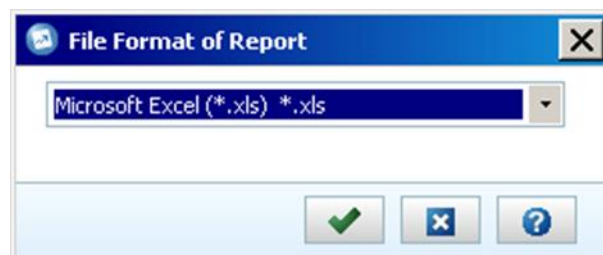
- once you have set your report parameters you can run it by pressing the 'Preview' button

	ACIIGP	ANLIGP	APOIGP	ARIIGP	BELIGP	BSOIGP	BTSIGP	CEAIGP	CORIGP	CT1IGP	CT2IGP
TBCHECK TRIAL BALANCE CHECK ACCOUNT	0	0	0	0	0	0	0	0	0	0	0
SOPP STATEMENT OF FINANCIAL POSITION	269	654	4,174	16,936	129,106	12,513	9,195	-7,216	1,109	869,228	277,847
10000000 ASSETS	4,667	5,170	4,866	24,628	354,739	75,338	10,810	3,651	2,731	1,102,953	388,679
11000000 PROPERTY PLANT AND EQUIPMENT (PPE)	3,639	0	4,770	13,916	344,969	44,950	8,357	374	157	1,025,888	367,325
11100000 PROPERTY PLANT AND EQUIPMENT - LAND					126,762	2,601	1,265			120,105	80,780
11110000 PPE - LAND (OWNED) - COST OR VALUATION					126,762	2,601	1,265			120,105	80,780
11111000 PPE - LAND (OWNED) - COST - O/BAL					150,141	2,040	1,488			141,363	95,108
11112000 PPE - LAND (OWNED) - COST - ADDITIONS					1					455	
11114000 PPE - LAND (OWNED) - COST - IMPAIRMENTS					-157	-434				-21,341	-14,280
11115000 PPE - LAND (OWNED) - COST - IMPAIRMENTS REVERSAL											
11116000 PPE - LAND (OWNED) - COST - REVALUATIONS					-22,344	-535	-223			139	
11117000 PPE - LAND (OWNED) - COST - DISPOSALS										-280	
11118000 PPE - LAND (OWNED) - COST - RECLASSIFICATIONS					-789					-177	-48
11119000 PPE - LAND (OWNED) - COST - TRANSFERS						1,530				-54	
11200000 PROPERTY PLANT AND EQUIPMENT - BUILDINGS	6	4,307			213,515	8,798	6,351		81	657,557	226,433
11210000 PPE - BUILDINGS (OWNED) - COST OR VALUATION	271	5,041			243,103	9,415	8,893		323	701,098	241,918
11211000 PPE - BUILDINGS (OWNED) - COST - O/BAL	271	5,763			220,082	8,545	8,662		323	639,116	225,412
11212000 PPE - BUILDINGS (OWNED) - COST - ADDITIONS					17,981	13				12,583	8,279
11213000 PPE - BUILDINGS (OWNED) - COST - DONATIONS										1,079	
11214000 PPE - BUILDINGS (OWNED) - COST - IMPAIRMENTS					-961	-1,418				-745	
11215000 PPE - BUILDINGS (OWNED) - COST - IMP REV											730
11216000 PPE - BUILDINGS (OWNED) - COST - REVALUATIONS			-722		7,984	695	231			24,803	7,504
11217000 PPE - BUILDINGS (OWNED) - COST - DISPOSALS					-2,597					-723	-7
11218000 PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS					614					-79	
11219000 PPE - BUILDINGS (OWNED) - COST - TRANSFERS						1,580				25,064	
11220000 PPE - BUILDINGS (OWNED) - DEPRECIATION	-265	-734			-29,588	-617	-2,542		-242	-43,541	-15,485
11221000 PPE - BUILDINGS (OWNED) - DEP - O/BAL	-233	-664			-21,891	-617	-2,353		-220	-21,102	-7,304
11222000 PPE - BUILDINGS (OWNED) - DEP - IN YEAR	-32	-70			-9,271	-285	-189		-22	-22,054	-7,914

When you run the report with drilldown functionality use the blue arrows on the right hand side for drilling, drills down one level (select the element to drill on at the bottom of the report in the drop down list), goes back up one level and goes back to the start.



- to output the report to Excel, press the 'send to application' and select Microsoft Excel when prompted for the format



When you have opened the report in Excel you can save it to File Share to download and pass it on to the NAO when required.

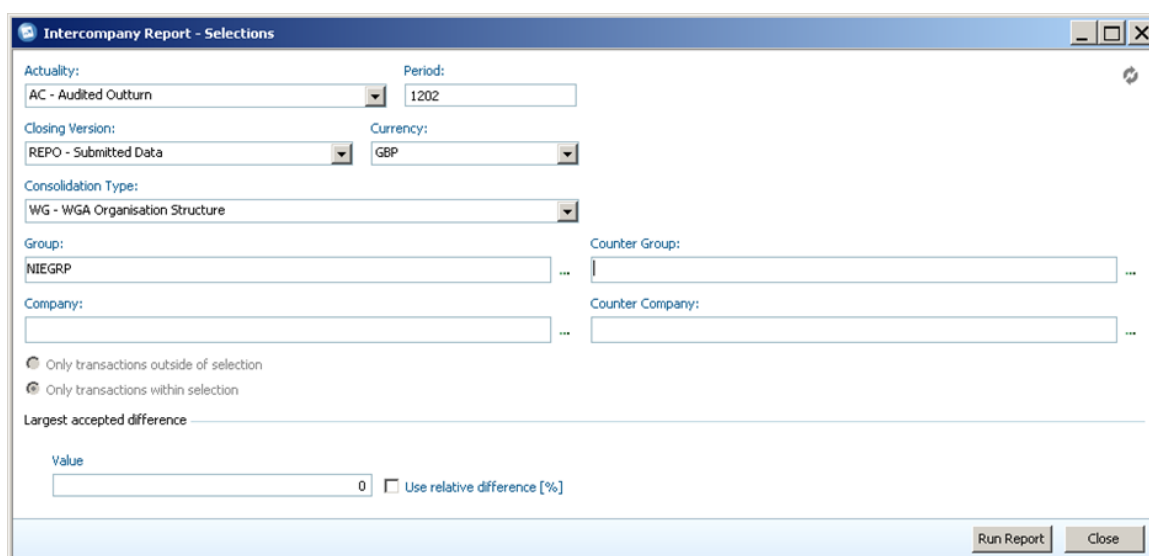
Intercompany Report

8.14 With an intercompany report, you can report on transactions between an entity and all other counter parties where intercompany transactions exist. The purpose of the report is to provide a quick way of tracing differences, before consolidation calculations are performed.

8.15 This report should be produced once you have uploaded your DCT to Cognos Controller and provided to the NAO for them to review. The report can also be used to identify and drill down on specific miss-matches if required.

8.16 The Intercompany report is accessed through the following file path:

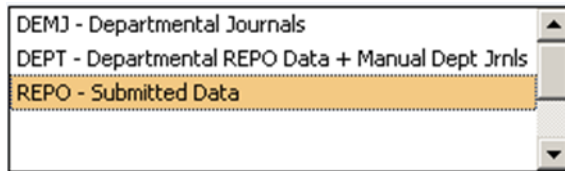
Group / Reports / Intercompany Report



To run the intercompany report you need to select the parameters for your entity, or group:

- 1 The Actuality should be set to 'AC – Audited Outturn' by default, if it is not you will need to change it to this using the drop-down menu.
- 2 You will also need to set the period that you want to view the transactions for, the first two numbers define the financial year that you are in, in the image above '12' is for the 2011-12 Financial year. The second two digits are the period you have submitted data for, in this example '02' would be your entities' second, post-audit, data submission ('01' would be the pre-audited data submission). In the first instance you will be providing data for periods 1501 and 1502
- 3 You then need to select the Closing Version which provides different views on your submitted data. You will have 3 options available in the drop-down menu, 'REPO – Submitted Data' which will provide you with the matches submitted through the DCT and is the primary one that you will be using.

The 'DEMJ – Departmental Journals' Closing Version will provide you with any matches submitted through a Journal Adjustment, and 'DEPT – Departmental REPO Data + Manual Dept Jrnls' will show all matches, both through the DCT and Journals



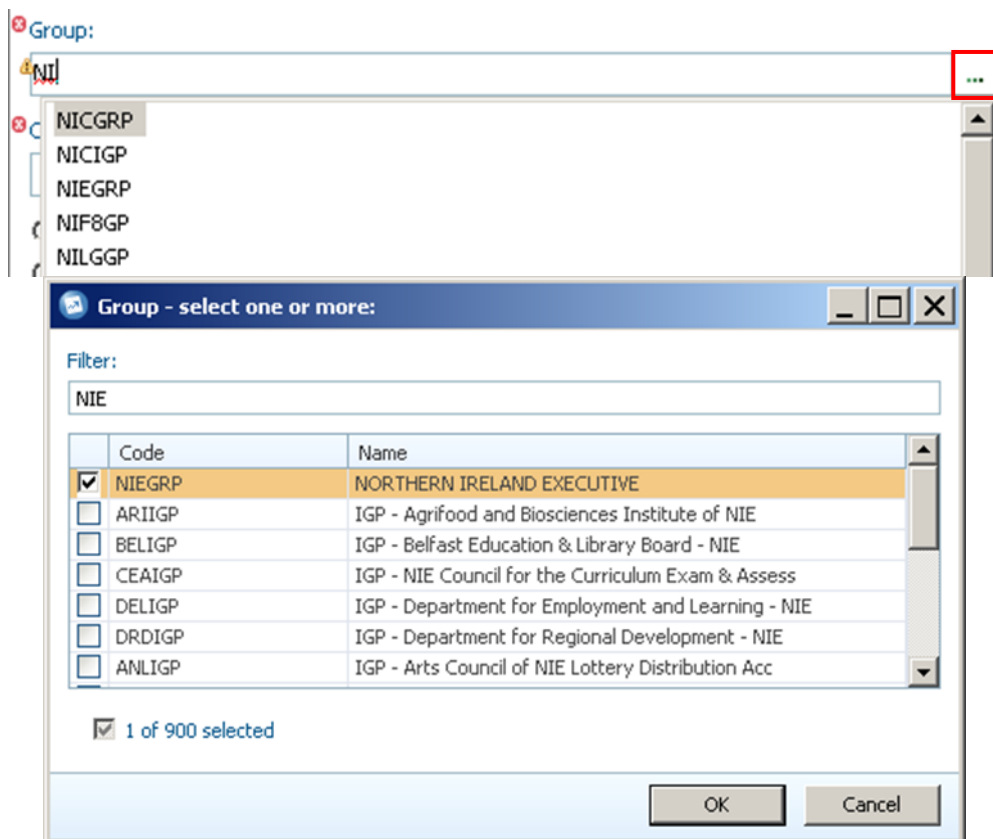
- 4 the Currency should be set to 'GBP' by default and doesn't need to be changed
- 5 The Consolidation Type will be set to 'WG – WGA Organisation Structure' by default, which includes all Government Departments and doesn't need to be changed

Having made your initial selections you need to select the entities that you want to view the matches for, this can be done at either the Group (a selection of departments) or Company (Entity) level.

You can also compare a Group with a specific Counter-Company or a Company with a Counter-Group.

- 6 To select your Group or Entity you can type in the unique code in the box and Cognos Controller will give you options in the drop down menu as you type, or you can press the 'Browse' button to view all the Groups/Entities available to you.

You can use the 'Browse' box to filter by the unique code and select you entity by using the tick box, you can tick multiple groups/entities if desired. Once your selections have been made, press the 'OK' button




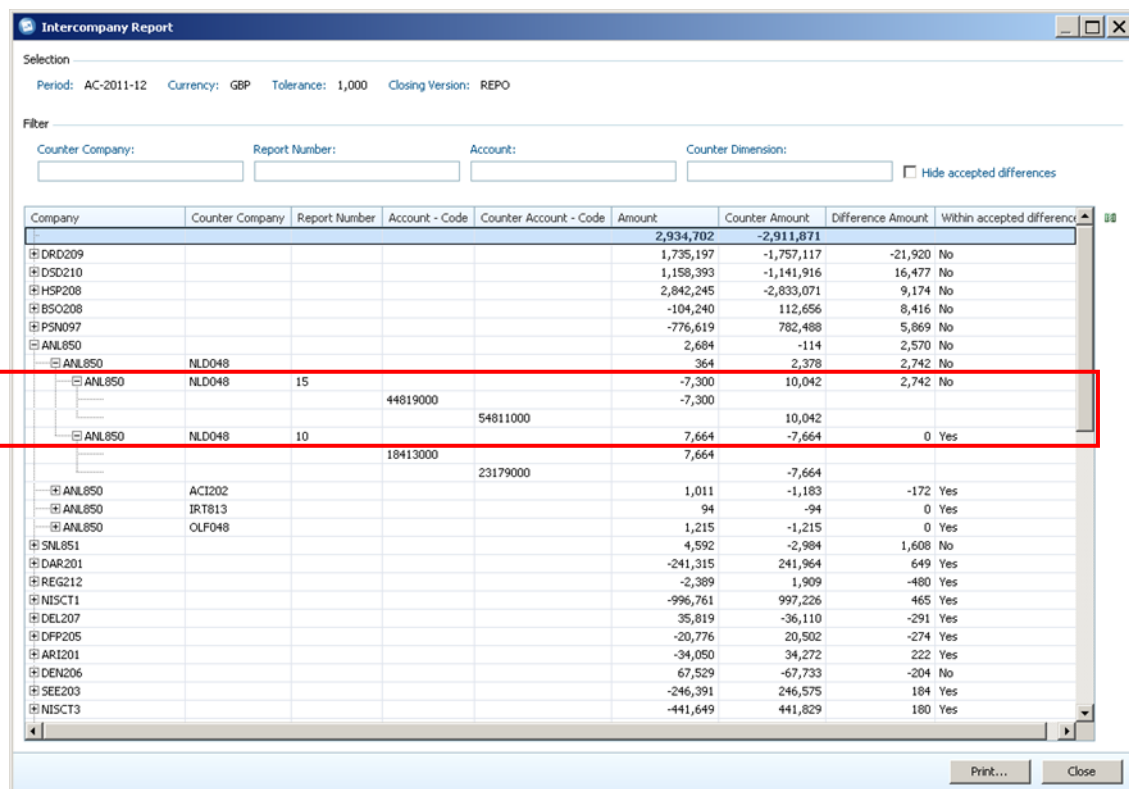
- 7 Once you have selected your specific Group or Entity you need to select the Counter –Group/Company, which is done in the same way

You can select specific Counter Groups/Company's if you are looking for a certain match, but if you want to see all matches for your department you should select 'WGA' under 'Counter Group'

- 8 Once you have chosen your entities, ensure that the 'Only transactions within selection' radio button is selected
- 9 The 'Largest accepted difference' section can be used to flag up large differences for further investigation, by default this will be left blank
- 10 To view your Intercompany Report, press the 'Run Report' button.


The Intercompany report will show all of the entities, or your chosen entity, down the left hand side and a breakdown of the Amounts and variance on the right hand side.

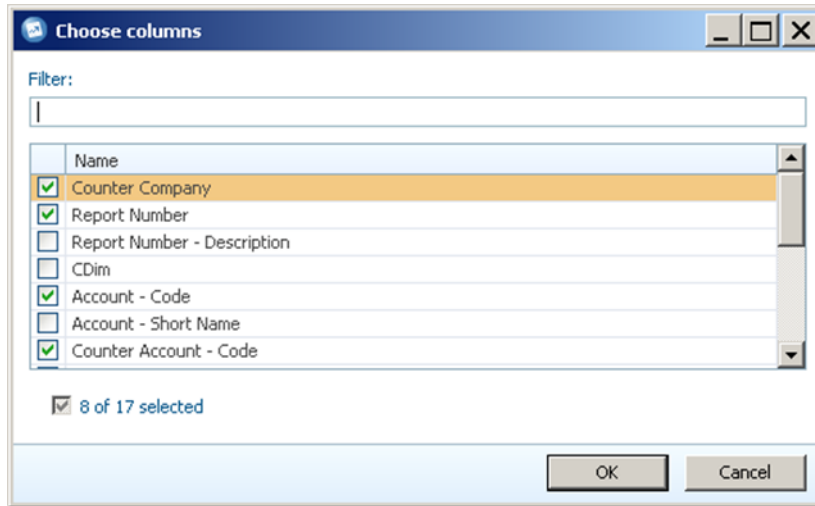
You can explore the detail of specific transactions by pressing the  button next to an entity. You can get more detail by pressing the 'Expand' button as you move through a transaction to provide details on the match relationship it's in and the specific account codes (highlighted).



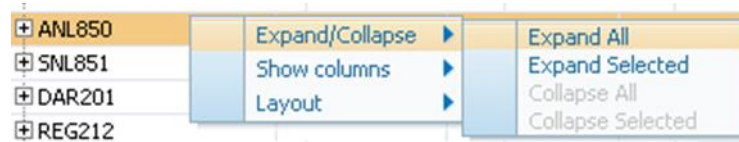
Company	Counter Company	Report Number	Account - Code	Counter Account - Code	Amount	Counter Amount	Difference Amount	Within accepted difference
					2,934,702	-2,911,871		
DRD209					1,735,197	-1,757,117	-21,920	No
DSD210					1,158,393	-1,141,916	16,477	No
HSP208					2,842,245	-2,833,071	9,174	No
BSO208					-104,240	112,656	8,416	No
PSN097					-776,619	782,488	5,869	No
ANL850					2,684	-114	2,570	No
ANL850	NLD048				364	2,378	2,742	No
ANL850	NLD048	15	44819000	54811000	-7,300	10,042	2,742	No
					-7,300			
						10,042		
ANL850	NLD048	10			7,664	-7,664	0	Yes
						18413000		
						23179000		
						-7,664		
ANL850	ACI202				1,011	-1,183	-172	Yes
ANL850	IRT813				94	-94	0	Yes
ANL850	OLF048				1,215	-1,215	0	Yes
SNL851					4,592	-2,984	1,608	No
DAR201					-241,315	241,964	649	Yes
REG212					-2,389	1,909	-480	Yes
NISCT1					-996,761	997,226	465	Yes
DEL207					35,819	-36,110	-291	Yes
DFF205					-20,776	20,502	-274	Yes
ARI201					-34,050	34,272	222	Yes
DEN206					67,529	-67,733	-204	No
SEE203					-246,391	246,575	184	Yes
NISCT3					-441,649	441,829	180	Yes

You can also use the 'Filter' section to identify specific matches by searching for certain Counter Company's or Account codes. The report will update in real time as you type.

If you want more detail you can press the 'Select Visible Columns' button () to the right of the report banner which will provide you with a list of columns to choose from. For example, the 'Report Number – Description' column will provide the name of the match relationship the entities are in.



- 11 To view the details of all intercompany transactions within the WGA structure, right click on an Entity and click through the 'Expand/Collapse' menu and press 'Expand All'



This will provide all of the necessary detail for the NAO

- 12 To put the report in a format that can be given to the NAO, press the 'Print' button on the bottom right of the report window. This will output the report into a printer friendly layout showing the same detail and transactions that you selected in the report view
- 13 From this menu you can press the 'Open Spreadsheet' button which will output the report to Excel in Controller; it can then be saved to File Share and downloaded to your local machine to be passed to the NAO

Schedule of the Proforma Worksheets

A

A.1 The DCT consists of a number of proforma worksheets. These have been designed to be similar to published resource or statutory accounts. The DCT contains a Statement of Financial Position (SoFP), Statement of Comprehensive Income (SoCI), a Cash Flow Statement and detailed notes. The table below lists all the accounting data input worksheets:

Worksheet	Description	Comments / Action
SoCI	Statement of Comprehensive Income	The Income and Expenditure account is populated from the proforma worksheets. No additional data input is required in this worksheet."
SoFP	Consolidated Statement of Financial Position	The SOFP is populated from the proforma worksheets. Last year's opening balances will be automatically pre-populated where possible with details of changes arising from machinery of government changes (MOG), accounting policy changes and other changes. Two certificates are provided at the bottom of the SoFP. These should be completed in the first instance by the Consolidation Manager and then by the Consolidation Officer (the Accounting Officer in a NDPB or department. The Director of Finance in a public corporation or trading fund). There is also an audit completion certificate which the auditor will activate by entering a password in the DCT. When the "Audit Completed" certificate is entered it will lock the DCT to prevent any further adjustments
Tax	Taxation Income	The worksheet should only be used to record taxation income and is likely to be used by a very small number of bodies.
O-INC	Operating Income	The worksheet should be used to record operating income
O-COST	Operating Costs	The grey cells D11 to D29 are hyperlinked to the detailed tables below row 43. If you click on any of these grey cells you will be redirected to the detailed tables where you can input your data. Ensure you enter your staff numbers in cells G53 to G59. You can also enter data in the green cells D30 to D40 if they apply to you. Staff costs have been split between permanent staff and staff on short term contracts, temporary and agency staff, and staff seconded in. Note that this worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities and on non-current assets held for sale.
FinCost	Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and fx movements	The worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations

PP&E	Property, Plant & Equipment	Last year's brought forward balances included; any changes to these must be made in the adjustment row. The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise the data validation (Step 3) will fail. New for 2010/11 will be the split between impairments going to the SoCI and to reserves. Again, validation errors will arise if these are not split out.
IFA	Intangible Fixed Assets	Last year's brought forward balances included; any changes to these must be made in the adjustment row...
T&OR Summary	Summarises long term, short term, inside and outside WGA receivables	No work required on this, it is just for summary. Note however, that some cash flow numbers are linked to this worksheet to keep the formulae simpler.
T&OR	Non-current & Current trade and other receivables	Last year's brought forward balances included. Any changes to these must be made in the adjustment row. Closing balances are shown gross of impairment allowance, these allowances are summarised from row 24 onwards.
T&OP Summary	Summarises long term, short term, inside and outside WGA payables	No work required on this, it is just for summary. Note however, that some cash flow numbers are linked to this worksheet to keep the formulae simpler.
T&OP	Non-current & current trade and other payables	Last year's brought forward balances are included. Any changes to these must be made in the adjustment row.
O-Fin-Assets	Other Financial Assets	The worksheet is included in the DCT to comply with the requirements of IFRS. The top table asks for asset held by the entities as shown in their resource accounts (100%).
O-Fin-Liab	Other Financial Liabilities	The top table asks for asset held by the entities as shown in their resource accounts (100%)
Fin-Insts	Financial Instruments	The tables on this worksheet ask for details which need to be disclosed in order to comply with IFRS requirements. As a minimum you will need to provide details on categories of financial instruments, fair values and hedging. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet.
Assoc & NCAHFS	JV's and Associates and Non-Current Assets Held for Sale	Ability to show the investment in JV's and Associates together with some disclosure requirements thereof. Furthermore, ability to show non-current assets (PPE) that are now classified as being held for sale as per IFRS5. We have included the liabilities for completeness but would expect only assets such as PPE to form the majority of items. Please note to use the reclassification line in PPE to transfer balances from PPE to NCAHFS.
Cash & Inventories	Inventories, cash & cash equivalents, balances with National Lottery	Last year's brought forward balances included. Any changes to these must be made in the adjustment row. To obtain external to WGA data for the financial instruments worksheet, the DCT uses CPID information against liquid deposits SCOA(s) to deduct those balances that are internal and hence external.

Provisions	Provisions	Last year's brought forward balances included. Any changes to these must be made in the adjustment row. The worksheet also asks for data on expected cash flows. Using the timings of expected cash flows, we are showing the provisions as current and non-current on the face of the BS. In this respect we are following the proforma's found in IAS1.
Pensions	Funded and unfunded pension schemes	This worksheet will be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the 'Principal Civil Service Pension Scheme'.
Reserves	Reserves	Last year's brought forward balances included. Any changes to these must be made in the adjustment row. Please note that pensions are now no longer separated out from reserves. These are included within the general reserve. An accounting test has been added to maintain oversight of pension balances in reserves and the income statement.
Cont-liabilities	Quantifiable and unquantifiable contingent liabilities	Completion of the worksheet is compulsory. Failure to enter data in a cell (0 if there is no balance to record) will result in the failure of data validation tests.
Add-information	Additional information	The information is required to produce notes to the accounts. The worksheets seeks information on leases, PFI, capital commitments, accounting policies, audit qualifications etc. The provision of additional information has been poor in previous dry run years and is an issue which has been raised by the WGA auditor.
CPID Input	Transactions and balances with other WGA bodies	This worksheet must be completed. Report all transactions and balance with other WGA bodies. Refer to the WGA Guidance for more details.



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