



HM Treasury

# **Whole of Government Accounts:**

**Central Government Guidance  
2016-17**

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June 2017





HM Treasury

# Whole of Government Accounts:

## Central Government Guidance 2016-17

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# Introduction to WGA 2016-17

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**1.1** This guidance applies to central government bodies and public corporations required to provide information for the 2016-17 Whole of Government Accounts (WGA). The information required is collected in an Excel spreadsheet called the Data Collection Tool (DCT). The WGA team at HM Treasury consolidate the completed DCTs, alongside returns from the rest of the public sector, to prepare the consolidated financial statements for the whole of the Government of the United Kingdom of Great Britain and Northern Ireland.

## Whole of Government Accounts (WGA)

**1.2** The Whole of Government Accounts are the consolidated financial statements for the whole of the Government of the United Kingdom of Great Britain and Northern Ireland.

**1.3** Legislation has been laid which requires publication of the 2016-17 Whole of Government Accounts.

**1.4** HM Treasury prepares WGA for the whole of the UK public sector (central government, local government, health and public corporations) under section 9 of the Government Resources and Accounts Act 2000 (the GRAA). The Treasury is required to prepare a consolidated set of accounts for a group of entities, each of which appear to the Treasury to exercise functions of a public nature; or to be entirely or substantially funded from public money.

**1.5** The accounts are prepared on an accruals basis and must give a true and fair view of the UK public sector and conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.

**1.6** Sections 9 to 11 of the GRAA provide the statutory framework for preparing WGA, obtaining the necessary information, and for scrutiny by the Comptroller and Auditor General.

## Aims and benefits of WGA

**1.7** The Government's aims in making the commitment to WGA were to provide improved data for fiscal planning, to increase transparency and to improve accountability to Parliament. WGA requires bodies within the public sector to prepare data on a consistent basis, thereby improving the comparability of financial data. WGA will increase the completeness of public sector financial data through the inclusion of provisions, contingent liabilities and so forth, and will be independently audited and certified by the Comptroller & Auditor General.

**1.8** WGA will have the ability to provide additional and complementary information to that in the National Accounts, (which is currently used for fiscal management), for use by government, Parliament and the taxpayer, where the scope of the accounts is consistent with that of the national accounts.

## Policy background

**1.9** In July 1998, the Treasury published a scoping study report into the development of Whole of Government Accounts. The report concluded that the Government should aim to develop a fully audited set of WGA based on Generally Accepted Accounting Practice (GAAP), adapted as necessary for the public sector context with the approval of the Financial Reporting Advisory Board, and covering the whole of the public sector as far as practically possible.

**1.10** The first accounts were published in November 2011 for the 2009-10 financial year, with the latest accounts for 2015-16 delivered in June 2017.

# Summary: Critical information

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### Critical dates

**2.1** The punctual completion of the DCT by government departments is a crucial step toward delivery of Whole of Government Accounts for 2016-17. Finance Directors are reminded that, as set out in Annex 4.1 of Managing Public Money, they are responsible for preparing consolidation data for WGA and for the accuracy of the data.

**2.2** The WGA timetable applies to all central government bodies, including government departments, Arm's Length Bodies (ALBs), public corporations (PCs), pension schemes, and managed funds.

**2.3** The key deadlines are set out in Chapter 4.

### Key deliverables

**2.4** The key deliverables for departments are the DCT, and the resulting upload of Resource Accounts data and CPID data into OSCAR.

**2.5** Other forms which need to be completed are:

- CG-01 – WGA Agreement of Balances and Transactions Form
- CG-02 – Notification of Completion of WGA Agreement Process
- CG-03 – Confirmation of Minor Body status
- CG-04 – Management Review Checklist
- CG-05 – Notification of Audit Completion

**2.6** These forms are all available on the Treasury WGA website:

<https://www.gov.uk/government/publications/whole-of-government-accounts-2016-to-2017-guidance-for-preparers>

### Eliminations

**2.7** A key part of the WGA process is the elimination of transactions and balances between WGA bodies. These must be eliminated completely and accurately for the Whole of Government Accounts to provide a true and fair view.

**2.8** The importance of recording complete and accurate counter-party information cannot be overstressed, as it is the only way in which transactions and balances between WGA bodies can be identified and eliminated. Inaccurate recording of counter-party data is, by far, the biggest contributor to delays in preparing the consolidated accounts.

**2.9** All inter-WGA entity income and expenditure – capital and revenue transactions must exclude Value Added Tax (VAT) therefore any irrecoverable VAT should be classified as 'external'.



## Agreement thresholds

**2.10** Central government departments, ALBs and administered funds must report and agree transactions streams and balances with other departments, ALBs and administered funds above certain thresholds for the purposes of WGA. These thresholds are:

Counter-party	Reporting threshold	Agreement threshold
Central government departments <sup>1</sup> , ALB's and administered funds	None, please report all internal balances	£5 million
Local authorities, NHS trusts and foundation trusts and public corporations	None, please report all internal balances	No agreement is required

<sup>1</sup> Local agreements are in place where systems and processes make it difficult to adhere to this guidance.

The CG-02 Annex 'Notification of Completion of WGA Agreement Process' form can be found at:  
<https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers>

**2.11** We require bodies to agree, as well as report, all balances and transactions with central government departments, ALB's and administered fund counter-parties. This will reduce the number of reported counter-party transactions below £5 million that do not agree. Where counter-party transactions do not agree and are material for 2016-17 this imbalance may lead to an audit qualification to the accounts. Additionally, agreeing balances and transactions early will further reduce the need to revisit the data during the eliminations process.

## Departments' DCT returns

**2.12** Since 2011-12, the Clear Line of Sight initiative has required departments to consolidate all ALB's within their departmental group reporting boundary. A single DCT return is therefore required for the Departmental Group although the department's ALB's still need to supply counterparty (CPID) information on transactions and balances outside their Departmental Boundary.

**2.13** Departments are also responsible for co-ordinating the DCT returns for linked entities and accounts that are not consolidated within the departmental group. These include Trust Statements, Fund Accounts and Public Corporations.

## Responsibilities

**2.14** In accordance with Annex 4.1 of '*Managing Public Money*' the Finance Director is responsible for preparing the WGA return for Treasury. He or she is the Consolidation Manager, although in practice this function is normally delegated.

**2.15** The Consolidation Officer is the person who signs the Resource Accounts and the final WGA return. This Consolidation Officer will normally be the Accounting Officer or Financial Controller.

**2.16** If the Accounting Officer is unavailable to sign off WGA returns, in the first instance we recommend that you send an email to the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk) outlining the situation. Generally we would suggest that, in order not to delay the DCT process, a person with delegated authority act on the Accounting Officer's behalf in their absence, and that the Accounting Officer then signs the WGA returns later.

## 3 WGA Process

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### Stages of the WGA process

**3.1** The stages of the WGA process can be summarised as follows:

- |          |  |
|----------|--|
| Stage 1: | Preliminary actions  |
| Stage 2: | Identify and agree balances and transactions with other WGA bodies   |
| Stage 3: | Enter data into the DCT (Cycle 1) and complete the validation checks |
| Stage 4: | Complete the Management Review and sign-off the DCT                  |
| Stage 5: | Upload of DCT (Cycle 1) into OSCAR <sup>1</sup>                      |
| Stage 6: | Audit of the DCT – Cycle 1   |
| Stage 7: | Audit process and final sign-off – Cycle 2                           |

1 All core departments should have access to OSCAR – Controller module. ALB's that are not consolidated into the resource accounts should send their completed pack to the sponsoring department for upload. If there are uncertainties please contact the WGA team.

**3.2** For the timetable for each stage, please refer to Chapter 4

#### Stage 1: Preliminary actions

**3.3** Read the WGA and DCT Guidance, and note the key dates and flowcharts

**3.4** Include WGA deadlines in your work plans, taking account of any critical paths

**3.5** Book any OSCAR or DCT training you may need

**3.6** Identify counter-party contacts

**3.7** Check SCOA's and match relationships

**3.8**

Engage with auditors - check if subject to audit with the NAO and agree deadlines. NAO email address: [wgaaudit-team@nao.gsi.gov.uk](mailto:wgaaudit-team@nao.gsi.gov.uk)

#### Stage 2: Identify and agree balances and transactions with other WGA bodies

##### Actions

**3.9** Read and follow the guidance on how to identify and agree counter-party transactions in Chapter 9 'Transactions between WGA bodies', and how to complete the forms CG-01 and CG-02 in Chapter 8 'WGA 2016-17: the forms'.

**3.10** Identify and agree counter-party transactions.

- Complete form CG-01 – 'WGA Agreement of Balances and Transactions Form'
- Complete form CG-02 – 'Notification of Completion of WGA Agreement Process'

**3.11** From 2016-17, all bodies are required to send the CG-01 form to HM Treasury at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)

**3.12** All bodies (except ALBs) should send the CG-02 and supporting papers to the Treasury WGA Team. ALBs should send a copy to their sub-consolidating department. Under CLOS, ALB's provide the agreement of balances back to the consolidating department to provide additional assurances that CPID balances are accurate.

### Commentary

**3.13** The forms are available on the Treasury WGA website:  
<https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers>

**3.14** If there are significant differences (more than £200,000) between amounts recorded by bodies, then explanations and supporting documentation need to be compiled and provided with the CG-01.

## Stage 3: Enter data into the DCT and complete the validation checks

### Actions

**3.15** Read and follow the Instructions for the Completion of the DCT on the Treasury website at <https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers> and Chapter 7 of this Guidance 'WGA 2016-17: the DCT'.

**3.16** Enter the following data into the DCT Cycle 1:

- 1 financial information, based on audited resource or statutory accounts
- 2 balances and transactions with other WGA bodies, on the CPID transactions sheet

**3.17** Complete the DCT validations.

### Commentary

**3.18** DCT preparers should ensure that they collect evidence of agreed WGA counter-party balances to support CPID balances reported in the DCT.

**3.19** Double-check that the common mapping and CPID errors are corrected in your DCT.

**3.20** Two common mapping errors:

- Programme expenditure - should be properly analysed and allocated to the correct SCOA's (e.g. salary, costs of goods and services, etc. should be allocated to the relevant SCOA's)
- Grants – should be properly analysed and allocated to the different grant SCOA's. **As government grants are internal, HM Treasury expects these SCOA's to be fully allocated** (see Chapter 10 for further guidance)

**3.21** Common CPID errors:

- failing to report balances of expenditure with local authorities, pension schemes within WGA, and grants appropriately
- failing to report balances that have been agreed
- failing to report balances for SCOA's that are expected to have CPID's (generally the SCOA's which generate rows in the 'CPID Input' sheet of the DCT)

- investments in government securities – for investments of gilts use the CPID for the National Loans Fund (NLF888); for investments of cash deposits and treasury bills use the CPID for the Debt Management Office (DMA888)
- taxation and social security receivables and payables – should be coded to IRT813

## **Stage 4: Complete the Management Review and sign-off the DCT**

### **Actions**

**3.22** The DCT is subject to management review and the WGA form CG-04 'Management Review Checklist' completed by the Consolidation Manager.

**3.23** Please refer to Chapter 8 of this guidance for detailed information.

### **Commentary**

**3.24** The Management Review Checklist provides assurance that bodies are submitting WGA data that is in line with their resource accounts and that the quality of the data (particularly the counter-party data) is of the standard required to ensure the Whole of Government Accounts present a true and fair view.

**3.25** It should be completed by the Consolidation Manager at the pre-audit stage and signed-off by the Consolidation Officer at the post-audit stage.

## **Stage 5: Upload of DCT into OSCAR**

### **Actions**

**3.26** The DCT preparer should:

- 1 complete the pack and lock the DCT at Step 4 of the Instructions tab. This is then your completed Cycle 1 (Unaudited) DCT
- 2 upload the DCT into the OSCAR environment
- 3 obtain an OSCAR trial balance and OSCAR CPID report (from OSCAR, or if no access to OSCAR, from your sub-consolidating department or the Treasury WGA team)
- 4 reconcile the OSCAR trial balance to the DCT trial balance, and check the OSCAR CPID report to the DCT CPID Input sheet

**3.27** Sub-consolidating departments or Treasury who have uploaded files into OSCAR on behalf of other WGA bodies must send a copy of the OSCAR trial balance and the CPID report from OSCAR to the DCT preparer.

## **Stage 6: Audit of the DCT**

### **Actions**

**3.28** Confirm with your auditors what documents they require for the WGA audit. We would expect that, as a minimum, hard copies of the following documents should be provided to the auditors:

- 1 the completed Cycle 1 DCT and financial statement
- 2 evidence of agreed WGA counter-party balances to support CPID balances reported in the DCT
- 3 OSCAR trial balance and CPID report

#### 4 Completed CG-04 - management review checklist.

### Commentary

**3.29** The extent of the audit required will be determined by the National Audit Office (NAO). Bodies should talk to their auditors on this issue. The auditors of WGA submissions will provide their audit report to the NAO's Central WGA Team on completion of their audits.

**3.30** Audit gateway tests: NAO undertake gateway tests that WGA submissions must satisfy before the auditors will start work. They have advised auditors not to proceed with a WGA audit until a DCT has passed the gateway tests.

**3.31** The audit gateway tests are:

- Is the Treasury management review checklist complete?
- Are reasonable, evidence-based explanations provided for warnings flagged up on the 'Validation Errors' tab in the DCT?
- Is an evidence/supporting information pack available to auditors?
- Do the gross income and expenditure, net surplus/deficit, gross assets and liabilities reconcile to the statutory accounts?
- Has the body completed DCT steps up to and including Step 4 on the 'Instructions' tab of the DCT?
- Is the DCT consistent with what has been uploaded onto OSCAR (i.e. the DCT trial balance matches with that uploaded and version control has been maintained)?

**3.32** In particular, the auditors will be checking that the DCT data is consistent with OSCAR data and that the management review checklist has been completed thoroughly.

**3.33** For more details, please speak with your auditor.

**3.34** Once the audit adjustments and CPID changes have been made, the DCT becomes Cycle 2.

### Stage 7: Audit Process and final sign-off

#### Actions

**3.35** The DCT preparer should:

- 1 request the auditor to unlock the DCT – Step 5 on the 'Instructions' tab of the DCT (the local NAO auditor should get the password from the central team)
- 2 amend the DCT as applicable with any agreed changes. – Step 6 on the 'Instructions' tab of the DCT
- 3 validate and lock the changes for upload to cycle 2 – Step 7 on the 'Instructions' tab of the DCT
- 4 request the auditor signs-off and re-locks the DCT ready for upload to OSCAR - Step 8 on the 'Instructions' tab of the DCT

**3.36** Consolidation Officers must sign off the "review documents" being:

- 1 the amended DCT financial statements
- 2 consolidation Officer's certificate at the bottom of the audited DCT Statement of Financial Position

- 3 management review checklist (CG-04)
- 4 notification of Audit Completion (CG-05)

**3.37** Bodies should send this form to the Treasury WGA Team - or if they're an Arm's Length Body (ALB) to their sub-consolidating department - by the date specified in the timetable in Chapter 4 (this applies only to non CLOS departments)

### **Timeline**

**3.38** The deadline for each stage is detailed in Chapter 4.



## 4 WGA timetable

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**4.1** The WGA timetable applies to all central government bodies, and the key deadlines for submission of the WGA DCTs are:

WGA submissions from...	Submission of the unaudited DCT (Cycle 1)	Submission of the audited DCT (Cycle 2)
Central government bodies	30 June 2017	31 August 2017
Central government departments' sub-consolidation	30 June 2017	31 August 2017

**4.2** It is essential that these deadlines are met, so that the overall process and publication of the accounts are not delayed.

**4.3** The timetable above does not apply to the Devolved Administrations and their sponsored bodies, local authorities, and NHS entities, all of which are covered by separate arrangements.

**4.4** Note that the OSCAR - will be closed on **22 September 2017**. After that, no journal adjustments can be made by departments but can only be made by the Treasury WGA team.

### Action Required

**4.5** Consolidation Officers and Consolidation Managers should note these deadlines and ensure appropriate action is taken to meet deadlines.

**4.6** Consolidation Managers should draw the contents of this note to the attention of all staff that will be involved in the preparation and submission of data for the Whole of Government Account.



## WGA key dates for 2016-17

Dates	Deadline for submitting...
May	Details of WGA contacts to be provided to HMT
1 April	Start process of agreeing transaction streams and balances with other central government WGA bodies
16 June	Final alterations to the minor bodies list for 2016-17, after which no further alterations will be accepted
30 June	Complete agreement of transactions and balances with other central government WGA bodies
30 June	CG-02 "Notification of Completion of the WGA Agreement Process" form by central government bodies and CG-02 Annex 'Departments balances with local authorities'
16 June	CG-03 "Confirmation of Minor Body Status" form by any entity that believes it should be treated as minor for 2016-17
30 June	<b>Upload the unaudited WGA Data Collection Tool into OSCAR – by central government (CYCLE 1)</b>
30 June	Upload the unaudited WGA sub-consolidations of central government departments and devolved administrations into OSCAR
31 August	<b>Upload the audited WGA Data Collection Tool into OSCAR – by central government WGA bodies (CYCLE 2)</b>
25 August	Submission of CG-05 "Confirmation of Audit Completion" by all central government
31 August	<b>Upload the audited WGA sub-consolidations of central government departments and devolved administrations into OSCAR (CYCLE 2)</b>
24 October	OSCAR WGA module ("Controller") will be closed for Central Government
31 October	OSCAR WGA module ("Controller") will be closed for all DCT uploads

\* note that local government WGA bodies in Northern Ireland and Scotland may have different deadlines, as agreed with the relevant devolved administrations

# 5 WGA bodies

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## List of WGA bodies

**5.1** A list of bodies within the WGA boundary is on the Treasury WGA within the 16-17 documents.

**5.2** This spreadsheet contains the WGA list of bodies and Counter-Party Identifiers (CPIDs) for 2016-17. It also provides details of new bodies (or CPIDs) added.

## Counterparty Identifier (CPID) code

**5.3** Counter-party identification codes are a unique reference created and issued by HM Treasury. The CPID is used to identify other WGA bodies in the process of agreeing transaction streams and balances between WGA bodies.

**5.4** Entities within a departmental accounting boundary that have significant transactions with other entities have their own CPID to allow better matching of balances between departmental groups.

**5.5** Some bodies do not have their own CPID as they are part of the departments accounting boundary and consolidated into their resource accounts. For example, the Highways England is an Arm's Length Body of the Department for Transport and therefore shares the same CPID code as the sponsoring department.

**5.6** Sub-consolidating departments should send an e-mail to the Treasury WGA team to advise when a body enters or leaves their group. This process is usually undertaken during the designation order process at the start of a new WGA cycle.

## The WGA boundary

**5.7** When determining the WGA boundary, the Treasury identifies bodies by reference to the Office for National Statistics (ONS) classification of public bodies for the purposes of the National Accounts.

**5.8** Public sector entities that are considered minor are excluded from the WGA consolidation. Minor bodies are defined later in this chapter.

**5.9** Note that Machinery of Government (MoG) changes (where a department structure changes as a result of changes to ministerial responsibilities) do not change the WGA boundary as they are internal government re-organisations. Details regarding Machinery of Government changes can be found on the website of the Cabinet Office

<https://www.gov.uk/government/publications/machinery-of-government-changes-information>.

## Designation Order

**5.10** The Whole of Government Accounts (Designation of Bodies) Order 2016 (the "Designation Order") is the statutory instrument which identifies the bodies from which data is to be collected for WGA for the year ending 31 March 2017, subject to the comments below. It is updated annually as the composition of central government and public corporations changes each year as bodies are created, merged, or dissolved.

**5.11** Certain bodies that must provide WGA information are not designated:

- Health sector bodies are not included in the Designation Order since the audited financial information they are required to provide under the Department for Health's Clear Line of Sight boundary (since 2011-12) is also used for WGA purposes.
- Northern Ireland bodies that are subject to the requirements of the Government Resources and Accounts (Northern Ireland) Act 2001 are designated by the Northern Ireland Department of Finance.
- Bodies whose activities are confined to Scotland are not covered by this order. The Scottish Executive relies either on administrative powers or the Public Finance and Accountability Act (Scotland) 2001 to collect audited financial information from them.

## Types of central government WGA bodies

**5.12** WGA covers the whole of the UK public sector: central government, local government and public corporations. Within central government, there are 3 common types of bodies: core departments, executive agencies and arm's length bodies (ALBs).

**5.13** Executive Agencies: These are well-defined business units that carry out services or functions. They can be set up or disbanded without legislation and are organisationally independent from the department, although consolidated within the departmental accounts. Legally, they act on behalf of the secretary of state and are indistinguishable from the department itself. Therefore they do not have their own CPID and instead take on the CPID of their department.

**5.14** ALBs: An arm's length body is a body which plays a role in the processes of national government, but is not a government department or part of one. ALBs are established by statute and carry out administrative, regulatory and commercial functions. They employ their own staff and are allocated their own budgets. ALBs are subject to external audit. ALBs will normally have their own CPID if they transact with other government bodies.

## Minor bodies

**5.15** Attached in Appendix 1 is a list of minor bodies for 2016-17 which is based on the data provided by departments in their returns pertaining to the 2016 designation order. These are excluded from WGA so do not need to complete a WGA DCT.

**5.16** To qualify for minor body status, bodies must be below £10 million for all four criteria below:

- gross annual expenditure during the year
- gross annual income during the year
- gross assets as at year end
- gross liabilities as at year end

**5.17** Bodies that exceed the £10 million threshold for at least one of the above criteria will not be eligible for minor body status.

**5.18** The categorisation of bodies is based primarily on their size in the preceding year.

**5.19** Where a body has been treated as a minor body but (1) is expected to grow substantially between years, or (2) is expected to grow temporarily due to abnormal workloads, or (3) where

Machinery of Government changes have taken place or are planned, then it should contact the Treasury WGA team for a judgement on the continued application of minor body status.

**5.20** Bodies that take advantage of the minor body exemption will still be designated in the normal way, as they are still required to provide limited information to the Treasury.

**5.21** Under Clear Line of Sight, minor bodies need not be stripped out from the consolidated account. We would not expect any CPID data to be collected and loaded against a minor body.

**5.22** If before **29 April 2017** a body finds that its financial results indicate that it should be treated as a minor body in 2016-17, it may contact the Treasury WGA team to request it be added to the minor body list for 2016-17. No changes can be made after 29 April.

**5.23 2017-18:** 2016-17, bodies that believe they will qualify for minor body status in 2016-17 should complete the CG-03 "Confirmation of Minor Body Status" form before **30 June 2017**. The information on the CG-03 form will be used in calculating the body's entitlement to minor body status in 2016-17. Failure to submit by the deadline may affect their minor body status for 2016-17.

### **Minor Bodies: Actions Required**

**5.24** For 2016-17, bodies should review the minor bodies list and raise any queries with the Treasury WGA team.

**5.25** For 2017-18, bodies believing they should qualify for minor body status should submit the **CG-03 'Confirmation of Minor Body status'** form to the Treasury WGA team ([wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)), and send a copy to their sub-consolidating department's Consolidation Manager.

**5.26** Bodies in Scotland, Wales and Northern Ireland should in the first instance consult the appropriate devolved administration contacts.



## 6 WGA 2016-17: What's new

**6.1** There has been no accounting changes or FReM disclosures identified in 2016-17. The DCT has been updated to remove known bugs and other issues from 2015-16.

**6.2** A complete SCOA (Standard Chart of Accounts) list, including a section that shows new account codes is on the WGA webpage to assist with the trial balance method of DCT completion. A complete CPID list is also on the WGA webpage to assist with the completion of the DCT.

**6.3** The validations in the DCT have been updated to reflect errors identified during 2015-16.

### Other DCT Changes

**6.4** We have added a few “check boxes” to assist preparers submit a full suite of documents.

**6.5** The row deletion routine has been clarified on the CPID worksheet.

**6.6** A new analysis for Purchase of Goods and Services, which is a matrix of the functions analysed by the objective account code (SCOA). The definitions of the “functions” are as published by the United Nations Classification of the Functions of Government, which can be accessed via the following link:

<https://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>

**6.7** Amended the incorrect formula for revaluation reserves on the CP-validations tab

**6.8** New CPIDs introduced for 2016-17:

FRE003	Flood Re (new under DEFRA)
AGG022	Aggregator Vehicle PLC (New under DFE)
CRE048	Creative Scotland National Lottery Distribution Fund (New Scottish Central Government)
DFE022	Education Funding Agency(New under DFE)
HMR041	RCDTS (New under HMRC)
LED022	LocaTED(New under DFE)
S201XX	Loch Lomond and Trossachs National Park (New Scottish Local Government)
SPS048	Sports Scotland National Lottery Distribution Fund (New Scottish Central Government)
DAE205	Department of Agriculture, Environment and Rural Affairs – NI (New Northern Ireland Department)
DEY205	Department for The Economy – NI (New Northern Ireland Department)
DFC205	Department for Communities – NI (New Northern Ireland Department)
DFI205	Department for Infrastructure – NI (New Northern Ireland Department)

DOF205	Department of Finance – NI (New Northern Ireland Department)
TEO205	The Executive Office – NI (New Northern Ireland Department)
DEU077	Department for Exiting the European Union (New Department)
AOP205	Governors of the Armagh Observatory and Planetarium (New Northern Ireland Department)
LAS085	The Leasehold Advisory Service (New under COM085)
EDA203	Education Authority (New Northern Ireland Department)
AXG	Wiltshire Health and Care (New under DoH)
HPC033	Health & Care Professions Council (New under DoH)
FRA9	Torbay and South Devon NHS Foundation Trust (New under DoH)
FTRTHX	Oxford University Hospitals NHS Foundation Trust (New under DoH)
FTRW4X	Mersey Care NHS Foundation Trust (New under DoH)
FTRY7X	Wirral Community NHS Foundation Trust (New under DoH)
FTRYWX	Birmingham Community Healthcare NHS Foundation Trust (New under DoH)
FTTADX	Bradford District Care NHS Foundation Trust (New under DoH)

# WGA 2016-17: the DCT

## 7 2016-17

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**7.1** The Data Collection Toolkit (DCT) is the key deliverable for government bodies that collects WGA data

**7.2** The DCT may not necessarily be fully reflective of FReM guidance or a body's resource accounts, as it captures data from a range of bodies with different accounting frameworks and needs to get information for WGA purposes which are compliant with IFRS and the needs of WGA.

**7.3** This guidance should be read in conjunction with the detailed 'Instructions for the Completion of the DCT'.

### Key components

**7.4** The key components to completing the DCT are SCOA codes, CPID codes and match relationships.

**7.5** It is essential that the correct SCOA codes are used so that counter-parties are using SCOA codes in the same match relationship. If counter-parties are using SCOA codes in different match relationships, this will give rise to a mismatch and the transaction or balance will not eliminate without further work and adjustments being required. Details of SCOA codes and their match relationships, indicated as initiating or receiving, are available with the 16-17 WGA documents.

### Areas to focus on

**7.6** In past years, there have been areas where the quality and accuracy of data submitted has created difficulties in preparing the Whole of Governments Accounts that represent a true and fair view. The main areas are:

- mapping SCOA
- identifying and recording accurately all counter-party transactions and balances
- reporting counter-party transactions using SCOA in the right match relationships

**7.7** Common SCOA mapping errors and CPID errors can be found in Chapter 3 of this guidance.

### Opening balances

**7.8** Treasury takes a keen interest in Opening Balances and Prior Period Adjustments (PPA) entered by bodies. Bodies are required to provide a justification and explanation for raising PPAs. Validation errors will arise if this information is not complete. Consolidating departments will have to change their opening balances for any new bodies entering into their boundary. The DCT has tried to mimic the consolidating departments' opening balances by providing the opening balances that relate to the prior year sub-consolidation exercise in OSCAR. Please contact the WGA team if the opening balances provided differ greatly to the underlying resource account. An additional worksheet has been included for 2016-17 for a more detailed analysis of any PPAs.



## Financial Instrument disclosures

**7.9** DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements which are in accordance with IFRS (specifically IAS 32, IAS 39 and IFRS 7) and which must be standardised to record information from all WGA bodies. While bodies should provide information that is consistent with their resource accounts, they must ensure that they complete the standardised format and disclosures required for WGA purposes.

**7.10** Definitions and classifications of financial assets and liabilities can be found in IAS 32, IAS 39 and IFRS 7. Financial guarantees are a common form of financial instrument and should be disclosed as such, rather than in provisions or elsewhere.

### Risk disclosures

**7.11** The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA.

### Credit risk disclosures

**7.12** On the 'Financial Instruments' worksheet, in the 'Credit Risk' section, there is a table entitled 'Gross credit exposure by credit rating at year end' that requires financial assets to be categorised by their credit rating from external rating agency designation or equivalent at year end. The column 'Not rated' is for those financial assets that have no rating because, for example, the financial asset relates to a company in liquidation. If a body has not undertaken the exercise of rating its financial assets for its statutory accounts because the credit risk is not material; there is no need to complete this table. If credit risk is material, the body should look at each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate.

## Private Finance Initiative (PFI)

**7.13** DCT preparers need to complete the private finance initiative (PFI) disclosures in the DCT in line with WGA disclosure requirements which are in accordance with the 2016-17 FReM. In line with paragraph 5.4.25 of the 2016-17 FReM, PFI projects are required to be disclosed as follows: for each 5-year banding disclose the total payments (i.e. not an annual payment) for contracts expiring within that period. Essentially the PFI disclosure explicitly asks for capital, interest and service cost element of the contract which must be analysed over the various time brackets on a cash flow basis.

## Joint Ventures and Associates

**7.14** The DCT is governed by the disclosure of IAS 28 and follow the FReM: Joint ventures and associates are accounted for on an equity basis, meaning that only a body's proportion of its holding is shown in the accounts. The initial investment is recorded as an asset and is then adjusted to any subsequent movement on post-acquisition reserves.

**7.15** We would expect the following double entries and SCOAs to be used:

- 1 Initial recording of investment:

DR Asset to SCOAs 16612000 (NCA – Joint Ventures- Additions) or 16622000  
(NCA – Associates – Additions)

CR Bank

- 2 Subsequent recording of profit:

DR Asset to SCOA 16616000 (NCA-Joint Ventures-Profit/(Loss)) or 16626000 (NCA-Associates-Profit/(Loss))

CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A)

3 Subsequent recording of loss:

DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A)

CR Asset to SCOA 16616000 (NCA-Joint Ventures-Profit/(Loss)) or 16626000 (NCA-Associates-Profit/(Loss))

4 Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset so the double entry is:

DR Bank

CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCA-Associates-Dividends)

**7.16** Acquisition and disposals are self-explanatory, these increase or decrease the investments made.

**7.17** Transfers should be used when joint ventures and associates may be re-classified and or the investments are transferred to another government entity.

**7.18** Additional disclosures are required to record the total assets, liabilities and profit and loss of the joint venture and associate. Please provide this information in the relevant boxes.

## Other key points to note

**7.19** Decimals should not be used unless specifically required. If decimals are used, this may prevent the trial balance from balancing and stop the upload into OSCAR.

**7.20** Income and liabilities should be input as negative amounts, and expenditure and assets should be input as positive amounts. If this is not done, the DCT will not be completed correctly and validation checks and/or accounting tests will be failed.

## IT issues

**7.21** Please ensure that you have permission to receive and send macro enabled attachments via email with your IT department.

**7.22** The DCT must be saved as an Excel 97-2003 workbook with a 'XLS' extension with the name of the entity in the DCT title. Please do not save it as an 'xslm' file as the macros will not work.

**7.23** Many default settings on security related matters are set to 'high'. However, to run the DCT, security settings of macros must be set to 'low' or 'medium'. Again, you may need to get permission from your IT department to do this. Please refer to the Instructions for the Completion of the DCT.

## Queries

**7.24** If you have any queries regarding the completion of the DCT, you can:

- refer to the Instructions for the Completion of the DCT.
- Check Chapter 12 of this Guidance for FAQ;
- E-mail the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)



## 8 WGA 2016-17: The forms

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**8.1** All central government departments are required to complete five CG forms

### **CG-01 – WGA Agreement of Balances and Transactions Form**

**8.2** This form is to document the agreement of transactions and balances between WGA bodies. The form includes further instructions on how to complete it.

**8.3** Consolidation Managers should ensure that the form is completed in respect of all balances and transactions above £5 million with other WGA bodies, as set out in Chapter 9 of this guidance.

**8.4** Lottery distributors and recipients should use this form to agree amounts paid and received in relation to lottery grants.

**8.5** Where there are significant differences (more than £200,000) between amounts recorded by two bodies:

- The CG-01 should include details of the differences, including supporting papers.
- The supporting papers should include detailed explanations and further details that may be relevant, such as extracts from the accounts and nominal amounts of contracts.
- A copy of the CG-01 and supporting papers should be attached to CG-02 'Notification of Completion of WGA Agreement Process'.

**8.6** The deadline for completion detailed in Chapter 4, but the process should be started as soon as possible.

**8.7** If an anticipated Agreement of Balances form has not been received in a timely manner from the provider entity then the receiving or purchasing entity should initiate the process and forward an Agreement of Balances form with a view to completing the process by the date set out in Chapter 4

### **CG-02 – Notification of Completion of WGA Agreement Process**

**8.8** This form is to confirm that transactions and balances have been agreed with other WGA bodies and to detail where there have been any differences in the amounts to be agreed.

**8.9** Attached to the CG-02 should be:

- 1 A copy of the CG-01 and supporting papers where there are significant differences (more than £200,000) between amounts recorded by two bodies
- 2 Annex 'Departments balances with Local Authorities'

**8.10** The information in the Annex should be completed by central government departments to record balances with local authorities. This information will be used for the WGA eliminations.

**8.11** The deadline for completion is detailed in Chapter 4.

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

**8.12** This form is to confirm minor body status for 2016-17

**8.13** Consolidation Managers of minor bodies should complete the form.

**8.14** Completed forms should be sent to the Treasury WGA Team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk) and copied to sub-consolidating departments.

**8.15** The deadline for completion is detailed in Chapter 4.

## **CG-04 – Management Review Checklist**

**8.16** This form is to document management's review of the WGA submission

**8.17** The Management Review Checklist provides assurance that proper procedures are in place for providing WGA data in line with the entity's accounts and that the quality of WGA data is of the standard required for a true and fair audit opinion. This checklist informs and records the management processes of preparation, review and validation of WGA submissions.

**8.18** Part 1 - should be completed by central government bodies consolidated within WGA, including departments (and sub-consolidating departments in respect of the departmental submission), ALBs (ALB's that are consolidated will not need to complete such forms), public corporations, pension schemes and managed funds.

**8.19** Part 1b – has additional questions only for public corporations.

**8.20** Part 2 – should be completed by sub-consolidators as it covers the sub-consolidation process

**8.21** Timing: The checklist must be completed after the validation of WGA data in the WGA Consolidation Pack (DCT) and before generating upload files of WGA data from the DCT.

**8.22** Consolidation Managers: should initial and date each item on a hard copy of Part 1 of the checklist once content that the item has been addressed. This should be done after the validation of WGA data in the WGA Consolidation Pack (DCT) and before generating upload files of WGA data from the DCT.

**8.23** Consolidation Officers: should initial and date this checklist once his/her review has been completed. This can be done after the WGA data has been audited when they sign-off the WGA financial statements, in the same way an Accounting Officer would sign the Resource Accounts.

**8.24** All bodies (except ALBs) should send an electronic copy of the management review checklist to the Treasury WGA Team. ALBs should send completed forms to their sub-consolidating departments. Auditors will expect to see the signed management review checklist on commencement of their audit.

## **CG-05 – Notification of Audit Completion**

**8.25** This form is completed at the end of the audit process and signed-off by the Consolidation Manager. The signed audit completion form should be accompanied by details of any material audit adjustments and whether or not these have been processed in the final DCT.

### **Sub-consolidators**

**8.26** In summary, sub-consolidating departments should expect to receive copies of CG-02 (and supporting papers) and CG-04 forms from ALBs within their group.

# Transactions between

## 9 WGA bodies

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Transactions and balances between Whole of Government Accounts bodies must be eliminated so the accounts give a true and fair view.

The importance of recording complete and accurate counter-party information cannot be overstressed, as it is the only way in which transactions and balances between WGA bodies can be identified and eliminated.

**9.1** This guidance sets out essential ground rules that **must** be followed, to ensure that WGA bodies adopt a common approach for reporting and agreeing balances and transactions with each other.

### The key components

**9.2** The basic principle is that WGA bodies should identify both transactions and balances with other WGA bodies using a Counter-Party Identifier (CPID).

**9.3** The elimination process works on a number of match relationships groups, which are based on expected corresponding counter-transactions.

**9.4** It is essential that the correct SCOA codes are used such that **both counter-parties are using SCOA codes in the same match relationship**. If counter-parties are using SCOA codes in different match relationships, then this will give rise to a mismatch and the transaction or balance will not eliminate without further work and adjustments being required.

**9.5** Details of SCOA codes and their match relationships, indicated as initiating or receiving, are available on the Treasury WGA website

### Actions required now

**9.6** Consolidation Managers should:

- ensure that staff responsible for agreeing balances and transactions are aware of the process for agreeing balances with other central government departments and bodies
- put systems in place to extract data from financial systems and for agreeing balances
- note the deadlines for the completion of tasks

### Common CPID errors

**9.7** DCT preparers should be alert to common CPID errors.

- failing to correctly report balances with local authorities, pension schemes, and grants
- failing to report balances that have been agreed

- failing to report balances for SCOA's that are expected to have CPID (generally the SCOA's which generate rows in the "CPID Input" sheet of the DCT)
- agency transactions – see paragraphs Section 9 in this Chapter for further guidance
- investments in government securities – for investments of gilts use CPID for the National Loans Fund (NLF888); for investments of cash deposits and treasury bills use CPID for the Debt Management Office or DMO (DMA888)
- taxation and social security receivables and payables – coded to IRT813

## Post-recess Resource Accounts

**9.8** It is possible that some departments or bodies will not be able to agree balances and transaction streams in accordance with the timetable because they are unable to complete their resource or statutory accounts before the summer recess. The departments or bodies seeking agreement of balances or transaction streams with post-recess departments or bodies should:

- complete the agreement process on draft data
- ensure they submit their WGA data in accordance with the timetable without getting agreement from the post-recess departments or bodies
- document clearly how they have estimated the balances or transaction streams to provide clear audit trails which supports both their resource / statutory accounts and WGA submissions
- email the Treasury WGA Team (at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)) with details of the balances or transaction streams they were unable to agree so that the Treasury WGA Team has early warning of potential mismatches

**9.9** Mismatches which arise following the submission of WGA data by post-recess departments or bodies should be investigated by both parties and appropriate action taken which could include the revision of future estimation techniques by one or both parties, or the restatement of 2016-17 transaction streams or balances by one or both parties. Any changes to data should be reflected in journal adjustments and notified to the auditor so that this can be considered.

## The forms to be completed

**9.10** Forms to be completed are:

- CG-01 WGA Agreement of Balances and Transactions
- CG-02 Notification of Completion of WGA Agreement Process

**9.11** Detailed information on these forms can be found in Chapter 8, deadlines in Chapter 4.

## Thresholds

**9.12** Central government departments, ALB's, public corporations and administered funds must report and agree transactions streams and balances with other departments, ALBs and administered funds above certain thresholds for the purposes of WGA. These thresholds are:

Counter-Party:	Reporting threshold	Agreement threshold
Central government departments <sup>1</sup> , ALBs and administered funds	None, please report all internal balances	£5 million

Local authorities, NHS trusts, and foundation trusts and public corporations	None, please report all internal balances	No agreement is required
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<sup>1</sup> Local agreements are in place where systems and processes make it difficult to adhere to this guidance.

**9.13 Agreement threshold:** We strongly recommend that bodies agree, as well as report, all balances with central government department, ALB and administered fund counter-parties. This will reduce the number of mismatches below £5 million. The difference between the reported amounts is posted to the WGA suspense account, which if material may lead to an audit qualification. Agreeing balances and transactions early will reduce the burden of investigations you may have to carry out later in the year during the WGA eliminations process.

### Reporting threshold

**9.14** Central government departments, ALBs and administered funds should report transaction streams with any counterparty within the WGA boundary.

**9.15** Bodies should reconcile the reported CPID amounts to the same SCOA used in their statutory account disclosures in the DCT. This is a check to improve the accuracy of reported counter-party data.

### Agreement threshold

**9.16** Central government departments, ALBs and administered funds should formally agree transaction streams and balances that are above £5 million with central government counterparties.

**9.17** The £5 million threshold applies to the aggregate of each type of balance or transaction stream with a counterparty. For example, if a body has a number of receivable balances with a counterparty which are each below £5 million but when aggregated exceed £5 million, then the aggregate balance should be agreed.

## The agreement process

**9.18** The initiating body (or service provider) is the WGA body that originates a transaction with another WGA body.

**9.19** The receiving body (or purchaser) is the other WGA body.

### Actions

**9.20** The initiating body should use the CG-01 Agreement of Balances form and take the lead in confirming both the balance outstanding at the year-end together with the total value of transactions between the bodies during the year. The receiving body should agree or disagree with the figures issued.

**9.21** The receiving body should use the CG-01 form and take the lead if they have not received an Agreement of Balances form from the initiating body in time to meet the deadline set out in Chapter 4.

**9.22** If the entries are agreed, the Agreement of Balances form should be signed and returned to the originating body.

**9.23** If the balances cannot be agreed, significant balances (£200,000+) must be resolved as set out below.

**9.24** Chapter 8 sets out more detailed information.



**9.25** After the agreement process– has been completed, the Consolidation Manager for each body (except ALBs) should complete and send the CG-02 “Notification of Completion of WGA Agreement Process” form to the Treasury WGA Team. ALBs should send completed forms to their sub-consolidating departments.

### Commentary

**9.26** Provider bodies should ensure when they complete the Agreement of Balances form that they include the SCOA code to which they are allocating the balance or the transaction. This is essential to help the receiving bodies ensure they use the appropriate SCOA codes that are in the same matching relationship as the ones used by the provider bodies.

**9.27** To assist the agreement process, a listing of invoices and accruals that comprise the balance outstanding should be attached to the Agreement of Balances form. The listing should clearly set out those invoices, which were issued and entered into the accounting system before the year-end, and those invoices/other accruals entered after year-end relating to the previous year.

**9.28** Once a balance has been agreed between two bodies it can only be amended with their joint agreement.

**9.29** Contact list for agreement of balances:

- The Treasury WGA team maintains a current contact list for agreement of balance contacts. Please send them an email at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk) if there are any changes to the current contact in your organisation for the WGA agreement of balance process.

### Resolution of significant differences

**9.30** A significant difference is defined as one that is greater than £200,000.

**9.31** If significant differences are detected between balances and/or transaction streams advised by the provider body and those recorded by the counterparty purchaser, then contact should be made by the counterparty advising that a significant difference is apparent. Both parties should work together to ascertain how and why the difference has occurred. If an error has occurred, then the entity holding the error should adjust their records. If the difference is due to timing, then the Agreement of Balances form should carry a brief note to this effect.

**9.32** Where differences are identified individual bodies may be asked to revise their submissions. In some cases this could also have an impact on the statutory financial statements of the body concerned.

**9.33** As part of the agreement process, adjustments may be required to adjust the balances initially recorded. Agreement is the responsibility of the transacting bodies. Where a dispute cannot be resolved the usual practice is that the entity owing money to another entity should always accrue for the amount notified to them (i.e. the purchaser’s ledger is adjusted). However, there may be a small number of instances where differences between balances or transaction streams recorded by bodies cannot be resolved because of differences in the way the bodies account for them. Such differences should be reported to the Treasury WGA Team ([wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)) as soon as the differences are known.

## Identifying WGA bodies

### CPID codes

**9.34** The OSCAR system eliminates balances and transactions between entities based on a Counter Party Identifier code (CPID). These codes must be used when balances and transactions with other bodies within the WGA boundary are recorded in OSCAR.

**9.35** A summary of the updated Standard Chart of Accounts (SCOA) for 2016-17 is available on the Treasury WGA webpage. It includes details of all valid SCOA for 2016-17 and changes since last year. A full list of CPIDs for WGA bodies and funds who will submit 2016-17 data is also available.

**9.36** Some SCOA codes have CPID codes attached to them automatically; where only one counter-party is possible. For example, tax SCOA are “hard-coded” with the CPID for HM Revenue and Customs (IRT813) and SCOA for payments to the Consolidated Fund are “hard-coded” with the CPID for the Consolidated Fund (COF888).

### Situations where a parent CPID is used

**9.37** Some CPIDs, represent a department’s resource account, which may be a consolidation of the core department’s account and the accounts of a number of executive agencies which will not have their own CPIDs.

**9.38** DWP: There are cases where departments, such the Department for Work and Pensions, prefer to manage the agreement process centrally (i.e. by the core Department) on behalf of all entities that are consolidated into the departmental resource accounts.

**9.39** DOH and CCGs: The Department of Health resource account (DOH033) consists of the core department and its clinical commissioning groups (CCGs). Transactions and balances with the CCGs are treated as if they were with the Department of Health (using CPID DOH033) but counterparties are required to agree balances and transactions with CCGs directly instead of the Department.

### Situations where a body has changed

**9.40** As stated earlier, if a WGA body has been dissolved, merged with another body or otherwise been replaced by another body, the CPID to be used for the whole of the current year is the new CPID for the new successor body.

### What CPID to use for taxes

**9.41** HM Revenue and Customs (HMRC) are responsible for the collection of taxes. HMRC produces two accounts – the Trust Statement, which records the taxes collected, and the Resource Account, which records the administrative costs of the department. Taxes and duties balances, including VAT, should be reported using IRT813 CPID, the code for the Trust Statement. Balances and transactions with the Department should be reported using HMR041 CPID.

**9.42** National insurance is collected by HMRC and recorded in the Trust Statement. It is not collected by the National Insurance Fund. Therefore national insurance should be reported using IRT813 CPID.

### With whom to agree

**9.43** Agreement of all balances at 31 March and transaction streams in the year ending 31 March is required between all central government WGA bodies.

**9.44** Where bodies are allocated an individual CPID then agreement should take place between those individual bodies. For example if a DCMS ALB needs to agree a balance with a DFT ALB then the agreement process should be undertaken between the ALBs themselves.

**9.45** In Northern Ireland the Department of Finance, and in Wales the Welsh Assembly Government, have made arrangements for all bodies (central government, health and local government) to agree balances and transaction streams to minimise the level of mismatches.

### Exceptions

**9.46** Intra-group transaction streams and balances are not required to be agreed with the following entities/sectors:

- HMRC (in relation to tax and duties)
- National Insurance Funds
- Academies
- Local Authorities
- Clinical Commissioning Groups
- Public Corporations
- Minor bodies

**9.47** Minor bodies are exempt from the requirement to provide information for WGA purposes. They are therefore not required to take part in the agreement process on either the provider or purchaser side. Transactions with minor bodies are treated as if they were with external bodies.

### Situations where a body has changed

**9.48** If a WGA body has been dissolved, merged with another body or otherwise been replaced by another body, the successor body should contact other WGA bodies with which it has transactions and balances to inform them of the new CPID code for the new body. The new body should submit report and agree balances and transactions for the whole of the current year using the new CPID code. For the purposes of this exercise, the “successor body” is that which has assumed the responsibility of preparing and publishing the statutory annual accounts.

**9.49** Where bodies have changed, entered or left a group, sub-consolidating departments should send an email to the Treasury WGA team to advise them and agree the WGA treatment if necessary.

### Executive agencies and CCGs

**9.50** What CPID to use: Bodies should treat balances and the transaction streams with executive agencies as if they were with the department and use the department CPID. As a general guide if the executive agencies or bodies such as clinical commissioning groups (CCGs) are included within the departmental resource account boundaries then any transactions with such bodies should be treated as if they were with the department.

**9.51** Contacts: The Treasury WGA team have not maintained a list of contacts for all executive agencies. Therefore, the first contact will need to be made with (or by) the core department who may then choose to handle the agreement process themselves or to delegate it to the executive agency (or agencies) concerned.

**9.52** Executive agencies need to identify any balances and transaction streams with other central government bodies. If their accounts are part of a department's resource accounts, their information will be reported as part of the information from that department.

**9.53** In such instances departments may set a threshold lower than the £5 million agreement threshold within their departmental groups, if they believe this approach would materially improve their data quality. The choice of threshold will depend on the number of agencies and their contribution to the consolidated departmental resource account. However, departments will need to show that the thresholds they have set do not result in a material understatement of counter-party transactions. Each department will require a different treatment so there is no general guidance on what suitable thresholds would be, but for advice and help contact the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk).

**9.54** For example, the Department for Education (DfE) has a number of transaction streams and balances with several NHS clinical commissioning groups (CCGs) that are included within the Department of Health resource account. Although the transaction streams and balances with each CCG are in the main less than £5 million, when they are aggregated they can amount to sums in excess of £100 million. Setting the agreement threshold at £5 million for each CCG is therefore inappropriate since the total of DfE transaction streams or balances with CCGs will not be agreed. This will increase the risk of mismatches in the amounts reported. In such cases the choice of threshold will depend on circumstances such as the number of entities involved but it should enable both parties to agree about 80% of their transaction streams or balances. Based on past years' WGA data the agreement threshold for CCGs/ DfE should be set at £1 million.

## Identifying transactions and balances with other WGA bodies

### What to Agree

**9.55** Central government departments, ALBs, PCs and administered funds are required to identify and agree all balances as at 31 March and transaction streams in the year ending 31 March with other designated bodies within central government. This will include any imprests or standing deposits.

**9.56** Receivable and payable balances with the same counter party should be reported gross and not netted-off.

**9.57** Accruals and invoiced amounts should be reported. Bodies are reminded that invoices may be dated and/or received after **1<sup>st</sup> April 2017 but relate to 2016-17**. Similarly invoices dated **April or May 2016** may relate to the previous year and should therefore be excluded when reporting transactions with other counterparties.

**9.58** Bodies should not confuse cash transactions with income and expenditure. For example, body A may receive cash on behalf of body B and then pay it over to body B without recording the receipt as income and the payment as expenditure in its Statement of Comprehensive Income. In such instances body A should not report the transactions. Similarly body B should treat the "income" as external.

**9.59** The recorded balances will be made up of two elements:

- Payables: invoices issued up to 31 March, which must be agreed with the counter party; and
- Accrued amounts: this can comprise invoices issued after the year-end, but relating to goods or services supplied in the previous year or accruals based on agreed documentation between two bodies. Departments may wish to specify a date by which such invoices must be issued within their own consolidation groups.

## Exceptions

**9.60** Tax balances or transaction streams such as VAT, income tax and national insurance contributions with Her Majesty's Revenue and Customs (HMRC) are not required to be agreed, although these must be reported. However, non-tax transaction streams and balances with HMRC themselves must be agreed if over £5 million.

## VAT

**9.61** Where services are contracted out from another WGA body, the income and expenditure transaction reported in the DCT should be net of VAT, i.e., exclude VAT, as the net amounts need to be eliminated during the WGA consolidation process. Where VAT is irrecoverable by one of the parties to the transaction the CPID reported income and expenditure amounts should also be net of VAT, i.e., exclude VAT. This is so that both sides of the transaction are viewed on the same net basis in order to facilitate elimination.

**9.62** VAT balance as at 31 March should be reported against HM Revenue & Customs, IRT813. However VAT payments or refunds during the year should not be recorded on the CPID input sheet in the DCT.

## Gross or net amounts

**9.63** In some situations, two WGA bodies may recognise a balance or transaction in their accounts on a differing (gross or net) basis. If a body believes that the counter-party may have recognised the transaction or balance on a different basis, e.g. net instead of gross, then the bodies involved should contact each other to ensure that the transaction and/or balance has been consistently treated and reported for WGA purposes.

**9.64** Transactions and balances should be reported on a gross basis by both counter-parties, and the body that has recognised the amount on a net basis should make an adjustment to gross it up in the DCT and report the grossed up CPID amount. This may mean that their WGA submission will not fully reflect their resource accounts, but this should not present any difficulties provided they are able to reconcile their WGA submission with their resource accounts. Note that this will only impact on the Whole of Government Accounts.

**9.65** Key requirement:

- WGA bodies should agree and report CPID amounts on a gross basis. Bodies that are not using a gross basis of accounting must notify the WGA team that this is the case in the CG-02.

## Recharged Costs

**9.66** Recharged costs are a common example where two counter-parties may recognise a balance or transaction in their accounts on a differing (gross or net) basis. This is when balances reported by two WGA bodies do not agree because one body recharges another for an expense and nets-off any contribution received against the cost, rather than recognising the contribution as income. For example, a body may sub-lease part of a building to another WAG body which it recharges for the cost. This body then might record this contribution as a negatives expense against the cost rather than as income.

**9.67** We require the service provided (e.g., the landlord) accounts for the cost of the services on a GROSS basis and records the recovered costs as income from the service user (e.g. the tenant). The service user should record the payment to the service provides as an expense. Both the service provider and service user should agree the transaction streams so they can be eliminated on WGA consolidation. Although this approach may mean the WGA data is not in line with the

departmental resource accounts, it is necessary to correctly eliminate these transactions and minimise the risk of misstatement of income and expenditures leading to qualification of WGA.

**9.68** Key requirement:

- Service providers recognise and report in the DCT for the cost of the service on a gross basis as well as the recovered costs from the service user as income with an appropriate CPID.
- Service users should record the payment to the service provider as an expense with an appropriate CPID.
- Bodies not using a gross basis of accounting for these transactions or balances should notify the Treasury WGA Team that this is not the case on the CG-02.

**Agency transactions**

**9.69** An agency transaction is where a body acts as an agent for another body. Agency transactions are quite common and have often given rise to mismatches in prior years when the counter-parties involved have used different CPIDs. If a body believes that it is involved in an agency transaction, it should contact the other WGA counter-parties involved in the agency transaction to ensure that the transaction has been consistently treated and reported for WGA purposes. Bodies should determine how the other counter-parties account for the transaction and agree how to report the transaction.

**9.70** All counter-parties involved should recognise all parts of an agency transaction on a gross basis, and that if a body acting as agent has not recognised an amount or has recognised it on a net basis in its resource accounts, it amends its DCT to report the full amounts of all parts of the transaction and the full grossed up CPID amount. Comments should be included in the DCT to document the rationale for any amendment.

**9.71** This may mean that their WGA submission will not fully reflect their resource accounts, but it will ensure that the amounts are eliminated properly for the purposes of WGA.

**9.72** If the counter-party acting as agent does not do this, and instead records the transaction in the DCT on a net basis, or not at all, then the other counter-party should not record a CPID. It is important to reach an agreement to ensure the transaction can be eliminated correctly. If bodies are unable to reach agreement on the appropriate adjustments, please document this in the CG-02 " Notification of Completion of WGA Agreement Process" form to be sent to the Treasury WGA team so we can consider what adjustments are required to be made for the WGA consolidation.

**9.73** Key requirement:

- All counter-parties to an agency transaction agree and report the grossed-up value of all parts of the agency transactions in their DCT and CPID data.

**9.74** Key requirement:

- All counter-parties amend their DCT to record the gross amount of income or expenditure and that the gross amount is reported in the CPID data.

**Resolution of mismatches: the Matches Report**

**9.75** Counter-party data that has been reported by WGA bodies is available in the following reports:

Report	Availability
OSCAR CPID report	Available in OSCAR – under Intercompany Reports. This report is very versatile and can be set up to show any number of combinations of mismatches <a href="https://oscar.gsi.gov.uk/vpn/index.html">https://oscar.gsi.gov.uk/vpn/index.html</a>
Matches Report	easy to use matches analysis available on request via the Treasury WGA Team showing all counterparty data of all WGA bodies submitted into OSCAR, used to identify mismatched data which needs to be resolved

## Agreement process for pension schemes

**9.76** The Principal Civil Service Pension Scheme (PCSPS) will provide reports to Consolidation Managers containing details of pension contributions receivable during 2016-17 and those unpaid at 31 March to initiate the agreement process. As these figures are one of the key areas of elimination within WGA it is important that bodies reach agreement on these numbers. That is, bodies will have to confirm that they agree where the balances or transactions are over £5m and that differences do not exceed £200,000.

**9.77** Those bodies that have transactions with the other WGA pension schemes (i.e. Armed Forces Pension Scheme, Judicial Pension Scheme, NHS Pension Scheme, Research Councils Pension Scheme, Teachers Pension Scheme and UK Atomic Energy Authority Pension Scheme) should initiate the process themselves. Bodies are not required to report or agree transactions and balances with local government pension schemes since these are outside the WGA boundary.

**9.78** The following table summarises the procedure related to the agreement process and the provision of counter-party information - from the point of view of both WGA bodies and Pension Schemes. No agreement is necessary for balances, as the scheme's figures will reflect those of the WGA body. However, departments will need to report such balances.

### Agreement process for pensions: Central Government Body

	Payroll provided externally/outsourced		Payroll provided in-house	
	Agreement?	Reported?	Agreement?	Reported?
Transaction Streams Employer pension contributions	Yes	Pension fund CPID	Yes	Pension fund CPID
Balances Payable Employer & employee contributions	No	No	No*	Pension fund CPID

\* except for the PCSPS where balances are agreed, and the NHS pension scheme in respect of clinical commissioning groups which are included in the DoH resource account, the core DoH and any other central government bodies which will include the devolved administrations, central government departments and ALBs.

### Agreement process for pensions: Pension Scheme

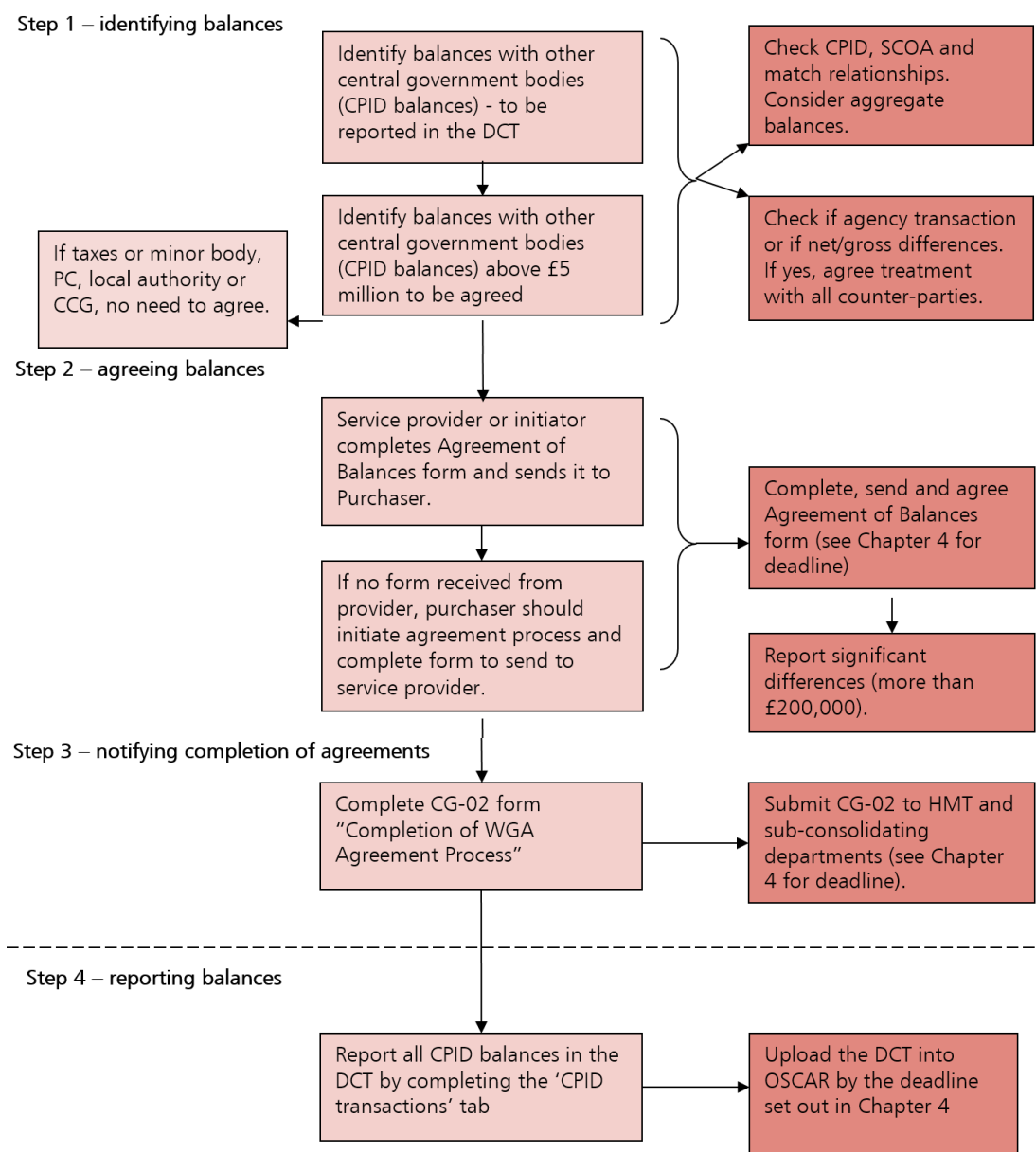
	Payroll provided externally/outsourced		Payroll provided in-house	
	Agreement?	Reported?	Agreement?	Reported?



Transaction Streams Employer pension contributions	Yes	Central Govt body CPID	Yes	Central Govt body CPID
Balances Payable Employer & employee contributions	No	No	No*	Central Govt body CPID

\* except for the PCSPS where balances are agreed, and the NHS pension scheme in respect of clinical commissioning groups which are included in the DoH resource account, the core DoH and any other central government bodies which will include the devolved administrations, central government departments and ALBs.

## Flowchart – Agreement of Balances Process







Grants are one of the top three most common mapping errors. Please ensure you read and follow the guidance in this chapter. In particular, ensure grants are properly analysed and allocated to the correct grant SCOA.

**10.1** The guidance in this chapter applies to Arm's Length Bodies (ALBs), including those that are charities and companies.

**10.2** ALBs that are charities or companies will follow the accounting standards that apply to them for their resource accounts. However, for WGA purposes they should follow this guidance. This will mean that their WGA submissions will not fully reflect their resource accounts and therefore should reconcile their WGA submissions with their resource accounts.

**10.3** The recording of grants within the DCT depends on whether they:

- are from the parent department
- are restricted such that they can only be used for capital expenditure (i.e. capital grants) or are unrestricted and can be used for either capital or resource expenditure (i.e. current grants)

### Grant-in-aid and grants from parent departments

**10.4** For accounting purposes, grant in aid (GiA) and specific grants received from sub-consolidating parent departments by ALBs are treated as financing and credited to reserves, in line with the FReM.

**10.5** From the parent department) to SCOA 31119000 (Reserves-General Fund- Grant-in-Aid received by ALBs) and the relevant CPID code. The contra-entry to this would be SCOA 18411000 (CA –Cash balances with GBS). The DCT shows the balance against SCOA 31119000 in cell D40 on the 'Reserves' tab.

**10.6** If ALBs intend to use an alternative accounting treatment, please talk to the Treasury WGA team.

**Grant to ALBs from other departments (i.e. grants by other departments not channelled through the parent department's grant-in-aid)**

**10.7** Grants received by ALBs direct from other departments, not the parent, are treated as income and not financing. In the DCT map the grant income received from other departments, that is not via their sub-consolidating departments, to SCOA 44111000 (Inc - Current Grants from Central Government) for non-asset related income and to SCOA 44121000 (Inc - Capital Grants from Central Government) for asset related income. The contra-entry to both these transactions would be SCOA 18411000 (CA –Cash balances with GBS). The DCT shows the balance against SCOA 44111000 in cell D48 on the 'O-Inc' tab and SCOA 44121000 is shown in cell D49 on the 'O-Inc' tab

**10.8** If ALBs intend to use an alternative accounting treatment, please talk to the Treasury WGA team.



# Public Corporations: WGA treatment

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**11.1** This chapter is in addition to the guidance that is included in all the other chapters. Public Corporations should follow the guidance in other chapters unless specifically directed otherwise in this chapter. This chapter addresses specific departures applicable to public corporations and specific queries that have been raised in the past.

## Terminology

**11.2** The WGA Guidance and DCT contain some terminology that is not normally used by Public Corporations:

- resource Accounts – is the same as Statutory Accounts
- Accounting Officer or Consolidation Officer – is the same as the person who signs the Statutory Accounts
- Consolidation Manager – is the same as the Finance Director or the person delegated to be responsible for the WGA return

## Timetable

**11.3** PCs follow the same timetable as for central government departments. See chapter 4 for details.

## Process

**11.4** PCs follow the same process as for other central government bodies, subject to the comments below.

**11.5 Agreements:** The only exception is that they are not required to agree balances and transactions with other WGA bodies, although they are recommended to do so. PCs are still required to complete the CPID input sheet within the DCT whether or not transactions and balances have to be agreed.

**11.6 Completing the DCT:** WGA is prepared in accordance with the Government Financial Reporting Manual (FReM), which uses International Financial Reporting Standards (IFRS) adapted as appropriate for the public sector context. However, most public corporations are not required to comply with the FReM or IFRS simply for the purposes of WGA and can complete the DCT using the information from their accounts. For further guidance on completing the DCT, see the comments below in this Chapter.

**11.7 Submitting data:** PCs are not part of a department's sub-consolidation, but the sponsoring department is still responsible for uploading the PC's data into OSCAR. PCs must provide their sponsoring department with: an electronic version of the unaudited DCT; signed Statement of Financial Position certificate; and signed management review.

**11.8 Audit:** As set out in Section 10 (2) of The Government Resources and Accounts Act 2000 (the Act), the Treasury requires all public bodies it has designated to provide audited WGA information. The information will need to be audited by your external auditor. The NAO, as auditors of WGA, will agree a protocol with your auditor to ensure they have sufficient assurance to audit the consolidated WGA figures. The DCT also contains a confirmation button

on the administration sheet that should be used by your auditors to confirm that the audit of the pack is complete. The pack is then locked and cannot be further amended.

## Forms

**11.9** PCs may complete CG-03 if they believe they should be treated as a minor body for WGA purposes.

**11.10** PCs must complete Parts 1 and 1b of CG-04 'Management Review Checklist'.

**11.11** See Chapter 9 for details regarding the forms.

**11.12** Judgements on completing the DCT: A PC may need to make certain judgements and amendments when it completes the DCT which give rise to anomalies between the statutory accounts and the WGA submission. The pack is designed primarily for government departments rather than commercial companies so some categories within the spreadsheet are not always relevant to PCs.

**11.13** Non-current assets: If a PC's accounts have been prepared on a discontinued basis (i.e., not on the going concern basis), all assets, including tangible non-current assets will have been disclosed as current within its statutory accounts. These should be disclosed as 'Available for Sale at Fair Value' assets in current assets.

**11.14** Non-current assets valuation: WGA will be prepared using Modified Historical Cost Accounting (MHCA) as the basis for valuing fixed assets. IFRS allows other valuation methods and it may be that a PC's non-current assets are not valued on a MHCA basis. To minimise your workload, the figures in your statutory accounts should be used to complete the DCT spreadsheet. However PCs will be asked by the Treasury to confirm the accounting convention and policies used to value non-current assets and for details of any comparisons that may have been carried out between assets values in the statutory accounts and estimated asset values on an MHCA basis.

## Restructuring of PC's

**11.15** In accordance with the boundary definition of WGA, a public corporation must be consolidated for the period in which it is classified to the public sector. With public sector reform, there have been several instances where PC's have been reclassified to and from the public sector during the financial year. During such restructuring, arrangements should be made to ensure the relevant information is available for WGA.

**11.16** PC's sold or transferred to the private sector should provide DCT's for the period up to the date of transfer, whether or not they produce closing accounts.

**11.17** Entities transferring into the PC sector from the private sector should prepare WGA information only from the date of transfer.

**11.18** PCs closing down should provide WGA information to the date of liquidation.

# General comments and FAQ

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## Training

**12.1** WGA specific training is offered from April to May. More information is available in the Spring Newsletter. Also, you may send an email to the Treasury WGA team requesting WGA specific training.

## FAQ

**12.2** Q: When I go to the WGA guidance page at <https://www.gov.uk/government/publications/whole-of-government-accounts-2015-to-2016-guidance-for-preparers> the link to the DCT is to an old version - why is this and what can I do?

A: This is because the page has been cached on your PC or firewall and you are seeing that old version. Hold down the CTRL key and click the refresh button on your browser toolbar. This will ensure you see the current version of the guidance page.

**12.3** Q: *The DCT's macros do not work properly, why is this?*

A: Check that the Excel security level is set at 'medium' (Tools – Macro – Security). If security is set at high it will disable all macros thus making the spreadsheet unusable (further details can be found in the DCT Completion Instructions). For any other problems, please consult the Treasury WGA team ([wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)).

**12.4** Q: *Which versions of Excel will the DCT work with?*

A: The DCT is compatible with versions of Excel up to 2016. However, if you have an early version of Excel, such as Excel 2003, we would suggest that you speak with your IT department to see if they have a more recent version of Excel that you can use in order to complete the DCT. If you cannot access a more up to date version of Excel or have a particular issue with accessing the DCT, please email the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk) for advice and we will investigate other possible solutions for you.

**12.5** Q: *I have a new body this year. What do I do?*

A: New bodies are recognised via the annual process of compiling the WGA Designation Order. Depending at which point in the year that the new body is notified to HM Treasury it could be as long as a year before they are recognised within the WGA consolidation. Please notify the WGA team with the details of any new bodies as soon as possible at: [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)

**12.6** Q: *I have a different year end to 31 March. What do I do?*

A: WGA team have a list of all bodies that don't have a March year end. In rare circumstances we may ask these bodies for more information if there were material transactions that need to be considered.

**12.7** Q: *I have a different accounting policy to FReM or I depart from the accounting standards on a specific matter. What do I do?*

A: These details are required in the additional information and accounting test sheets of the DCT and you will be required to complete these disclosures. Otherwise, a body will not usually be required to make further adjustments, subject to review by the Treasury in which case they will contact the body for further information.

**12.8** Q: The Accounting Officer is unavailable to sign off WGA returns, can someone else sign on their behalf?

A: In the first instance we recommend that you send an email to the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk) outlining the situation. Generally we would suggest that, in order not to delay the DCT process, a person with delegated authority act on the Accounting Officer's behalf in their absence and that the Accounting Officer sign the WGA returns when they return.

**12.9** Q: Why isn't the matches report freely available on the WGA website?

A: We have to balance the requirement to keep data secure and our desire to make it available to those who need it. The matches report is restricted to GSI (government secure intranet) access and not on the HMT website because the information would not be sufficiently secure; even if it were a password protected spreadsheet. So the current solution is that we can send the report to WGA bodies who specifically request it from the Treasury WGA team.

**12.10** Q: I cannot find a CPID code. Why is this and what should I do?

A: Firstly check that the counterparty is within the WGA boundary. The body you're looking for may be part of a department. In this case, note that some CPIDs, in effect, represent a department's resource account, which may be a consolidation of the core department's account and the accounts of a number of executive agencies, which will not have their own CPIDs. If you still cannot find a CPID code, please send an email to the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk).

**12.11** Q: I cannot agree a balance with another department/body, what happens?

A: If the difference is significant, i.e. over £200,000, complete the CG-02 "Notification of Completion of WGA Agreement Process" form explaining the difference and email it to the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)

**12.12** Q: Should I report and agree accruals?

A: Yes. See the chapter 9 on what to agree. In respect of ALBs that account for their grant in aid and other grants on an accruals basis, they need to complete the "Accrued GiA" worksheet in the DCT. See chapter 10 for more guidance in relation to accruals for grants.

**12.13** Q: How should I report additional information in the DCT such as off-balance sheet PFI or financial commitments where they are with other WGA bodies?

A: Report all PFI and financial commitments in the additional information, including those with other WGA bodies.

**12.14** Q: How do I treat transactions with the Commissioners for the Reduction of the National Debt (CRND)? How should I treat investments in government securities?

A: CRND manage the investments of about a dozen funds, NESTA's (National Endowment for Science, Technology and Arts) investment account being one of these funds. CRND are part of the Debt Management Office (DMO) and will only invest in

treasury bills, gilts and cash deposits. CRND provide the funds with details of the investments they manage which would allow the funds to allocate the appropriate CPID codes to the investment balances and the income they receive. If the investments consist of gilts the CPID to use is the National Loans Fund CPID which is NLF888. If the investments are cash deposits or treasury bills with the DMO the CPID code to use is DMA888.

**12.15** Q: How do I report balances and transactions with CCGs?

A: Clinical Commissioning Groups come under Department of Health and so the CPID would be DOH033.

**12.16** Q: Do PTEs (Passenger Transport Executives) and ITAs (Integrated Transport Authorities) have the same CPID code?

A: Some of passenger transport executives (PTEs) do have the same CPID as the Integrated Transport Authorities (ITAs) where they are consolidated into their accounts. Other transport executives, like Greater Manchester, have their own CPID and the ITA has their own CPID

**12.17** Q: How do I treat joint ventures in the DCT?

A: The 'Assocs & JV' tab in the DCT records the investment part of the joint venture, whilst a single entry on the 'FinCost' tab in cell D63 records either the profit or loss element.

**12.18** Q: Entering staff information in the DCT, what is meant by "Staff other" and "Permanent"?

A: The category of "Other" includes secondments and temporary staff. "Permanent" includes part-time and full-time staff.

## Contact for queries

**12.19** If you have any queries regarding the WGA process or completion of the DCT, and you have not found the answer in this Guidance or in the FAQ listed above, you can:

- Refer to the Instructions for the Completion of the DCT on the WGA website; check the FAQ on the WGA website which will more complete and up-to-date; or
- E-mail the Treasury WGA team at [wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk).





# 13 Glossary

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**ALB: Arm's Length Bodies (formerly known as NDPBs)**

A body which has a role in the processes of national Government, but is not a Government Department or part of one, and which accordingly operates to a greater or lesser extent at arm's length from Ministers. ALBs are established by statute and carry out administrative, regulatory and commercial functions. They employ their own staff and are allocated their own budgets. ALBs are subject to external audit. ALBs will have their own CPID. See relevant sections of this guidance document for actions to be taken for those ALB's that are consolidated as part of the CLOS initiative.

**DCT: Data Collection Tool**

This is the WGA Consolidation Pack – to be completed by central government bodies within the WGA boundary.

**Central government departments:**

The largest central government departments include:

BEIS: Department for Business, Energy and Industrial Strategy

DCLG: Department for Communities and Local Government

DCMS: Department for Culture, Media and Sport

Defra: Department for Environment, Food and Rural Affairs

DEEU: Department for Exiting the European Union

DfE: Department for Education

DFID: Department for International Development

DIT: Department for International Trade

DfT: Department for Transport

DoH: Department of Health

DWP: Department for Work and Pensions

FCO: Foreign and Commonwealth Office

HMRC: HM Revenue and Customs

HMT: HM Treasury

MoD: Ministry of Defence

MoJ: Ministry of Justice

**CCG:** Clinical Commissioning Groups are NHS organizations set up by the Health and Social Care Act 2012 to organize the delivery NHS services in England. They replace Primary Care Trusts (PCTs).

**CLOS: Clear line of Sight**

Clear Line of Sight is an initiative to align estimates, budgets and resource accounts. It has meant that from 2011-12 many previous stand-alone ALB's are consolidated within departmental accounts.

**CPID:**

Counter-Party Identifier is a unique code for every WGA body. The OSCAR system eliminates balances and transactions between entities based on a CPID. Every entity and fund has its own unique CPID. These codes must be used when intra-group balances and transactions are recorded in OSCAR. CPIDs for WGA are defined annually by the Treasury WGA team and a list is available on the Treasury WGA website. See chapter 9 for more information.

**CFERs:**

Consolidated Fund Extra Receipts – This is income that is of a type that cannot be retained by a department and has to be surrendered to the Consolidated Fund.

**Executive Agencies:**

These are well-defined business units that carry out services or functions. They can be set up or disbanded without legislation, and they are organizationally independent from the department, although they are shown in the departmental accounts. Legally, they act on behalf of the secretary of state and are indistinguishable from the department itself. Therefore they do not have their own CPID and instead take on the CPID of their department

**FReM:**

Government Financial Reporting Manual

**GiA:**

Grant in Aid – see chapter 10 for more information.

**GSI:** Government Secure Intranet - This is a wide area network whose purpose is to enable the secure transfer of data between central government departments.

**HMG:**

HM Government

**ITA:** Integrated Transport Authorities – formerly Passenger Transport Authorities (PTAs) prior to the Local Transport Act (2008) are the strategic bodies responsible for transport in large urban areas to which Passenger Transport Executives (PTEs) report.

**Match relationship:**

A match relationship includes a group of similar or matching SCOA's. The elimination process works on a number of match relationships (such as Receivables and Payables or Loans and Deposits). Once two transactions or balances are reported and are in the same match relationship, the OSCAR elimination module will automatically eliminate them. Match relationships are defined annually by the Treasury WGA team and a list is available on the Treasury WGA website. See chapter 9 for more information.

**Matches report:**

Report prepared by the Treasury WGA Team from OSCAR data listing all CPID data identified as perfect matches, mismatches or no matches.

**Minor bodies:**

Minor bodies do not need to complete a WGA DCT and do not have any WGA audit requirements. They must satisfy certain criteria demonstrating that they are "minor" from a WGA perspective. See chapter 5 for details.

**MoG:**

Machinery of Government (change)

**NAO:**

National Audit Office

**NHS:**

National Health Service

**ONS:**

Office for National Statistics

**OSCAR:** The On-line System for Central Accounting and Reporting (OSCAR) is the current database of UK Government Expenditure. In 2012-13 this system replaced COINS (the Combined On-line Information System) as the means by which financial reports on government expenditure are produced for Parliament and the public; including WGA.

**Public corporations (PCs):**

Public corporations (PCs) undertake or deliver a public service in a given industry. These are public trading bodies which have a substantial degree of financial independence from the public authority which created them, although some PCs, which are not self-financing, receive a subsidy or grant. They have substantial day-to-day operating independence and are governed by a board. A PC is publicly controlled to the extent that the public authority, that is central or local government, usually appoints the whole or a majority of the board of management. PCs will have their own CPID.

**PFI:**

Private Finance Initiative – see chapter 7 for more information.

**PTE:** Passenger Transport Executives – are local government bodies responsible for organising public transport within large urban areas.

**SCOA:**

The Standard Chart of Accounts (SCOA) in OSCAR provides a standard set of accounts to enable consolidation of trial balances from a range of different bodies. SCOA's for WGA purposes are defined annually by the Treasury WGA team and a list is available on the Treasury WGA website. See chapter 9 for more information.

**WGA:**

Whole of Government Accounts

**WGA boundary:**

Boundary separating bodies included in creating Whole of Government accounts and those excluded.



# A List of minor bodies

## List of minor bodies for the 2016-17 Whole of Government Accounts

Queries and requests for further bodies to be considered should be addressed to the Treasury's WGA team ([wga.team@hmtreasury.gsi.gov.uk](mailto:wga.team@hmtreasury.gsi.gov.uk)). Preparers should refer to the CPID list available on the Treasury website for the most up-to-date list.

Advanced Propulsion Centre UK Limited
Aerospace Technology Institute
Architects Registration Board
Architecture and Design Scotland
Armagh Observatory and Armagh Planetarium
Bòrd na Gàidhlig
Brecon Beacons National Park
British Hallmarking Council
Cairngorms National Park Authority
Charity Commission for Northern Ireland
Childrens Commissioner for Wales
Childrens Hearings Scotland
CITB-NI (Formerly Construction Industry Training Board)
Comhairle na Gàelscolaiochta
Comisiynydd Y Gymraeg/ Welsh Language Commissioner
Commission for Victims and Survivors for Northern Ireland
Commissioner for Children and Young People for Northern Ireland (Revised)
Commissioner for Older People for Northern Ireland
Council for Catholic Maintained Schools
Criminal Justice Inspection Northern Ireland
Crofting Commission
Daresbury Science & Innovation Campus Limited (Daresbury Science & Innovation Campus Limited Liability Partnership (Sci-Tech Daresbury))
Daresbury SIC (Pub Sec) LLP (Daresbury Science and Innovation Campus Public Sector Limited Liability Partnership)
Film Industry Training Board for England and Wales *
Future Generations Commissioner for Wales *
General Consumer Council for Northern Ireland
General Teaching Council for Northern Ireland
General Teaching Council for Wales (Education Workforce Council for Wales)
Groceries Code Adjudicator
Health and Safety Executive for Northern Ireland

Hermes Factory Outlets GP Limited
Hybu Cig Cymru/ Meat Promotion Wales
Labour Relations Agency
Livestock and Meat Commission
Local Democracy & Boundary Commission for Wales (formerly Local Government Boundary Commission for Wales)
Local Government Boundary Commission for England
Local Government Staff Commission for Northern Ireland
Middletown Centre for Autism
Northern Ireland Council for Integrated Education
Northern Ireland Events Company Limited
Northern Ireland Guardian ad Litem Agency
Northern Ireland Judicial Appointments Commission
Northern Ireland Judicial Pension Scheme
Northern Ireland Local Government Officers Superannuation Committee (NILGOSC)
Northern Ireland Memorial Fund *
Northern Ireland Museums Council
Northern Ireland Police Fund
Northern Ireland Practice and Education Council for Nursing and Midwifery
Northern Ireland Social Care Council
North West Regional Waste Management Group
NW VCLF HF LLP
Office of the Scottish Charity Regulator
Older People's Commissioner for Wales
Patient and Client Council
Police Investigations and Review Commissioner
Police Rehabilitation and Retraining Trust
Qualifications Wales
Quality Meat Scotland
Revenue Scotland
Risk Management Authority
Royal Ulster Constabulary George Cross Foundation
Scottish Criminal Cases Review Commission
Scottish Housing Regulator
Scottish Legal Complaints Commission
Scottish Road Works Commissioner
SESTRAN (South East of Scotland Transport Partner)
Talke General Partner Limited
Water Industry Commission for Scotland
Wave Hub Limited
WG Transport Ltd *
Youth Council for Northern Ireland

