

Whole of Government Accounts: Local Government Guidance

Contents

Chapter 1	Introduction to WGA 2017-18	2
Chapter 2	Key Dates, Deadlines & Thresholds	3
Chapter 3	Overview of the WGA Process	5
Chapter 4	IT Setup & Configuring the DCT	6
Chapter 5	Completing the DCT	12
Chapter 6	CG Forms & Mismatches	20
Chapter 7	What's New for 2017-18	23
Annex A	Contacts	26
Annex B	Glossary	27
Annex C	Frequently Asked Questions	28

Chapter 1

Introduction to WGA 2017-18

Summary

- 1.1 The Whole of Government Accounts (WGA) are prepared by HM Treasury in accordance with the Government Resources and Accounts Act 2000.
- 1.2 These financial statements consolidate more than 6,000 entities that appear to HM Treasury to exercise functions of a public nature or to be entirely or substantially funded from public money and as such includes central government departments, non-departmental public bodies, public corporations, local authorities, the National Health Service and the devolved administrations.
- 1.3 This guidance is for those within local government that are involved in the production of Whole Government Accounts 2017-18.
- 1.4 Data is collected from entities using a Data Collection Tool (DCT). This is made available on the Treasury WGA website <https://www.gov.uk/government/collections/whole-of-government-accounts>
- 1.5 The external auditors of a local government entity have a statutory responsibility to review and report on the Whole of Government Accounts return (the Data Collection Tool) if the entity is above the DCT audit threshold limit.

Roles and Responsibilities

- 1.6 The key deliverable for local government entities is the Data Collection Tool (DCT), including the input of counterparty transaction data.
- 1.7 Other forms which may need to be completed (see Chapter 6) are:
 - CG-03 – Confirmation of Minor Body status
 - CG-04 – Management Review Checklist
- 1.8 The forms are available on the Treasury WGA website: <https://www.gov.uk/government/collections/whole-of-government-accounts>
- 1.9 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.

Chapter 2

Key Dates, Deadlines & Thresholds

Key Dates and Deadlines

2.1 The WGA deadlines apply to all local government bodies except for those listed in point 2.3.

Submissions	14 th June 2018	31 st August 2018
Data Collection Tool	Unaudited Data DCT (Cycle 1)	Audited Data DCT (Cycle 2)
Forms & Documents	Draft CG04 Management Review Checklist	Final CG04 Management Review Checklist Copy of Final Published Accounts

2.2 **It is important that these deadlines are met, so that the overall process and publication of the accounts are not delayed.** Please contact the WGA team as soon as possible if you anticipate that you will not meet these deadlines.

2.3 If you are a local government body within a devolved administration, you will have separate deadline arrangements, which will be communicated to you directly.

Thresholds

2.4 **DCT Audit:** A local government entity's DCT must be audited if it breaches any of the items below:

Any of these items above £500m:

- Total assets excluding PPE
- Total liabilities less pension liabilities
- Total income
- Total expenditure

The threshold has changed since 2016-17

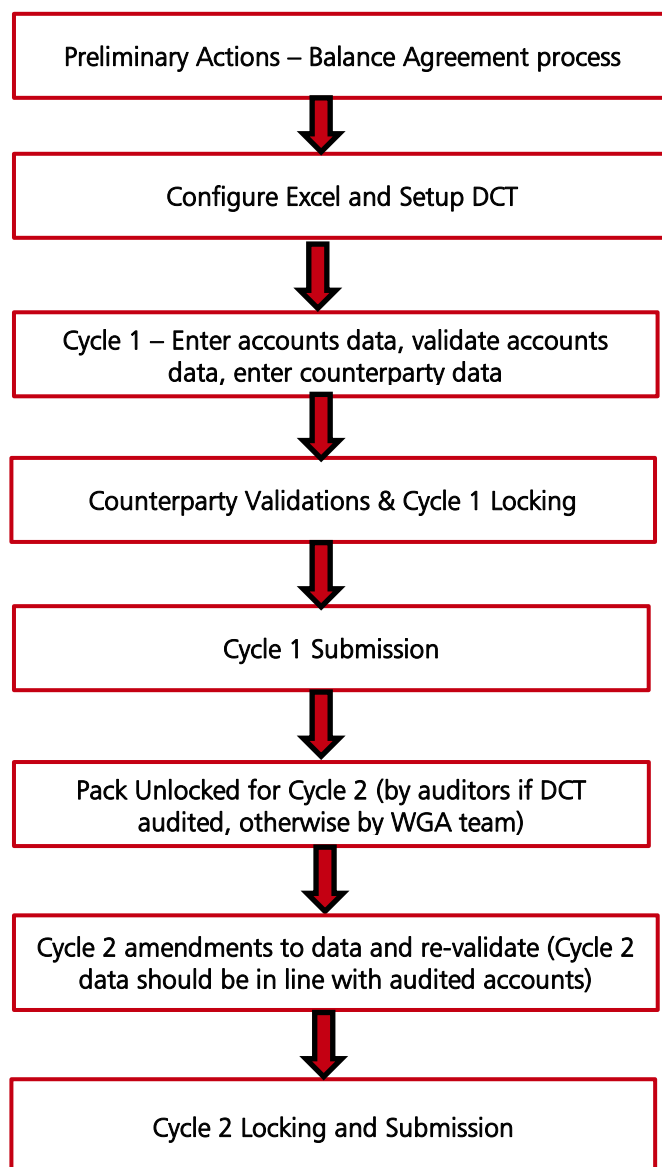
- 2.5 **Minor Bodies:** Any entity that believes they are exempt from the WGA process due to being a minor body must complete and submit form CG03. The minor body thresholds can be found within the CG03 form, which is published on the Treasury WGA website.
- 2.6 **Reporting Balances on the CPID Transactions sheet:** There is no threshold, please report all balances with WGA counterparties to the granularity level which you have available.

Chapter 3

Overview of the WGA Process

Process flowchart

3.1



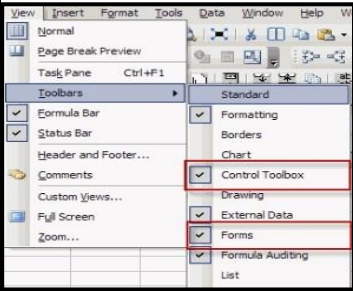
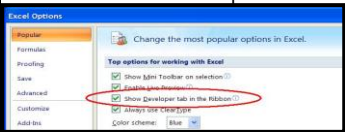
Chapter 4

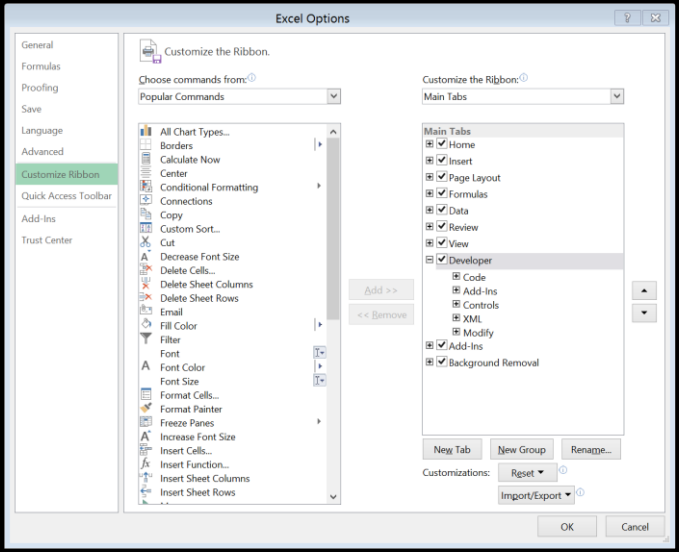
IT Setup & Configuring the DCT

IT Setup

- 4.1 You first need to ensure that your local copy of Microsoft Excel has the correct macro settings enabled before downloading a copy of the DCT.
- 4.2 The precise steps that you will need to take depend on the version of Excel you are using and the security settings on your PC.
- 4.3 Firstly, you need to ensure the Developer Options are visible within Excel.

Table 4.A: Enabling Developer Option

Excel Version	Actions Required
2003	<p>The developer ribbon is divided between two toolbars: 'Control Toolbox' and 'Forms'.</p> <p>To display the toolbars:</p> <ul style="list-style-type: none"> • Press View on the main toolbar • Select Toolbars • Check the toolbars 'Control Toolbox' & 'Forms' 
2007	<ul style="list-style-type: none"> • Click Office Button • Click Excel Options at the bottom • Ensure 'Popular' tab on left menu is selected • Check the option 'Show developer tab in the ribbon' 

Excel Version	Actions Required
2010 or later	<p>Please open Excel, go to 'File', then 'Options', then go to 'Customize Ribbon' and then make sure 'Developer' is ticked.</p> 

4.4 Now use the enabled Developer option to select relevant Add ins, as shown below.

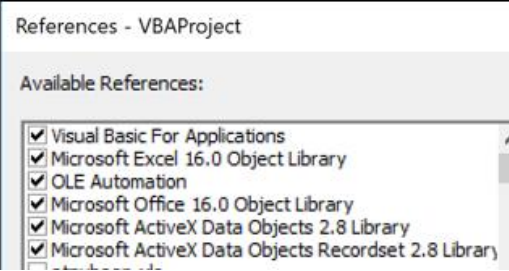
Table 4.B: Add ins

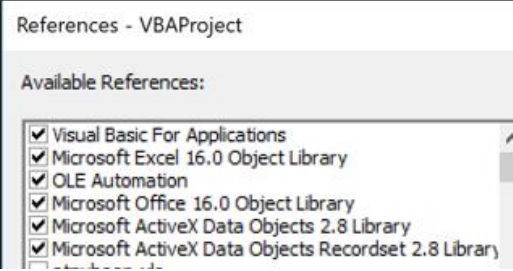
Excel Version	Actions Required
2003	<ul style="list-style-type: none"> • Click on 'Tools' • Click on 'Options' • Click 'Other' • Click 'Advanced Options' • Select 'Add-Ins Manager' • Tick 'Analysis Toolpak' and 'Analysis Toolpak VBA'
2007	<ul style="list-style-type: none"> • Click Office Button • Click Excel Options at the bottom • Click 'Add Ins' on the left

Excel Version	Actions Required
	<ul style="list-style-type: none"> • Select 'Excel Add ins' in the bottom drop down menu and click Go to reach the Add Ins menu • Tick 'Analysis Toolpak' and 'Analysis Toolpak VBA'
2010 or later	<ul style="list-style-type: none"> • Select the Developer option in the ribbon at the top • Select 'Add ins', or 'Excel Add ins' in newer versions • Tick 'Analysis Toolpak' and 'Analysis Toolpak VBA'

4.5 Next, you must select certain references within Visual Basic, as shown below.

Table 4.C: Visual Basic References

Excel Version	Actions Required
2003	<p>To access Visual Basic, select Tools > Macro > Visual Basic Editor</p> <p>In the menu bar, click 'Tools' and then 'References'</p> <p>Select the following reference libraries, or the most up to date equivalent on your system.</p> 

Excel Version	Actions Required
2007 or later	<p>To access Visual Basic, select Visual Basic from within the Developer Ribbon.</p> <p>In the menu bar, click 'Tools' and then 'References'</p> <p>Select the following reference libraries, or the most up to date equivalent on your system.</p> 

4.6 The final Excel configuration setting is to adjust your macro trust settings.

Table 4.D: Macro Trust Settings

Excel Version	Actions Required
2003	<ul style="list-style-type: none"> • Click 'Tools' then 'Options • Click Security • Click Macro Security • Tick 'trust access to the VBA project object model'
2007	<ul style="list-style-type: none"> • Click the Office button • Click Excel Options • Select Trust Centre • Click Trust Centre settings • Click Macro Settings • Tick 'trust access to the VBA project object model'
2010 or later	<ul style="list-style-type: none"> • Select 'File' then 'Options' • Click on Trust Centre • Click on Trust Centre Settings • Click on Macro Settings • Tick 'trust access to the VBA project object model'

Downloading and Configuring the DCT

- 4.7 Now you can download the 2017-18 Data Collection Tool from the Treasury WGA website <https://www.gov.uk/government/collections/whole-of-government-accounts>
- 4.8 Once you have downloaded the pack and opened it, you will need to select the counterparty ID for your organisation from the drop-down list. You can check your CPID by referring to last year's return, or by checking the CPID list published on our gov.uk pages. You will need to click into the CPID selection cell first so that the dropdown option works.
- 4.9 You will then need to select 'Pro Forma' as the method of completion. Once you have chosen the method of completion, you can now save down a copy of the DCT.
- 4.10 When you navigate to 'Save as' and click on 'Browse' to select a destination, the DCT will take some time before it allows you to choose a destination, as it is working through part of the setup process at this point.
- 4.11 Once you have saved the DCT, close it down, clicking Yes to save changes. Then navigate to where this has been saved and open it up. If you are prompted to Enable Content or Enable Macros, please do so. You should see that a large number of tabs have now appeared within the DCT. The DCT pack is now ready to use.
- 4.12 **Ensure that you make the following checks and adjustments:**
- 4.13 Read the Updates tab to familiarise yourself with changes to CPIDs and SCOA's.
- 4.14 Navigate to the LP Balance Sheet tab and check that your opening balances have populated correctly by checking to last year's closing balances, and that last year's balance sheet does balance. **If the opening balances are incorrect, do not proceed further but contact the WGA team for support. Do not attempt to correct opening balances by using the restatement column.**
- 4.15 There's also one mandatory adjustment to make to your opening balances. Your prior year provisions figures are brought through as one figure in the non-current provisions row. However, we ask you to please separate this into non-current and current provisions to reflect the actual split for the prior year. You can find out your prior year long term/short term provisions split by referring to your prior year statement of accounts or your previous DCT return.
- 4.16 Please enter the correct current provisions figure from last year's closing balances into the current provisions row. This is entered as a negative. You can enter this directly into the blank cell in the prior year submitted balance sheet row, there is no need to use an adjustments column. Making the adjustment in this cell will automatically adjust the non-current figure for you.
- 4.17 Finally, if you have any restatements for prior year comprehensive income and expenditure, please navigate to the LP – Restatement CI & E tab. You

will need to enter last year's CI&E figure, and then enter any necessary restatements according to the income or expenditure type (such as staff costs, or grants and subsidies), and according to the reason for the adjustment (such as accounting policy changes, or changes to your authority's structure).

Chapter 5

Completing the DCT

Entering accounts data

5.1 Below, we have listed each of the accounts data tabs, with some key comments to support you to complete the data. You will also need to enter contact details in the table at the bottom of the Instructions tab before moving on to Step 2 (validations).

Worksheet	Description	Comments / Action
CI&E	Comprehensive Income & Expenditure Accounts: Net Operating Expenditure and Surplus/Deficit for the year	The C I & E tab collects income and expenditure information, including grant and taxation income.
Restatement I&E	Prior Year Comprehensive Income & Expenditure Statement - Restated	If you have any restatements for prior year comprehensive income and expenditure, enter last year's CI&E figure, and then enter any necessary restatements according to the income or expenditure type (such as staff costs, or grants and subsidies), and according to the reason for the adjustment (such as accounting policy changes, or changes to your authority's structure).
Balance Sheet	Balance Sheet – Including Restatements	Begin by checking your opening balances and making the prior year provisions adjustment (see Chapter 4). Enter any prior year restatements, which will also need to be made on the individual tabs which relate to that line of the accounts, and analysed on the Restatement Analysis tab.
Restatement Analysis	Restatement Analysis	The aim of this sheet is to provide further details of any prior period restatements, which have been entered onto your primary statements and onto the relevant tabs of the DCT. Any entity who has made a prior period adjustment must complete this tab. Please select the name of the affected sheet and cell reference (SCOA will then automatically complete). Then enter the debits and credits into the schedule.

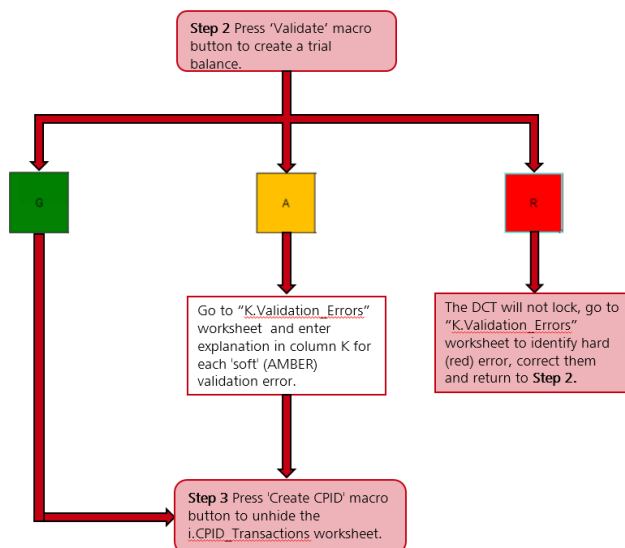
Worksheet	Description	Comments / Action
Liabilities & Provs	Liabilities & Provisions	This tab collects data on long and short term creditor balances, long and short term receipts in advance, provisions and donated assets. Note that certain short term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out "other" short term and long term creditor balances.
Fin Inst	Financial Instruments	The financial instruments tab collects information on financial assets and liabilities, as well as their fair values. If you have a material risk in particular areas, such as credit risk, additional information will also be required on the tab. In the fair values section, we ask you to confirm the amount of the balance which is held with WGA counterparties, and then only disclose the fair value of the remaining, externally held amount.
Non-Curr Assets – Add Info	Non-Current Assets – Additional Information	The NCA Additional Information tab is used to identify material assets not consolidated into WGA, such as voluntary aided schools or shared ownership assets.
PP&E & Invest Prop	Property, Plant & Equipment and Investment Properties	For PP&E, please note that we require land to be split out separately from buildings. Please also remember to fill out the cash flow information section at the bottom of the tab.
Intangibles	Intangible Assets	One point to note is that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.
Inv, JV & Assoc	Joint Ventures & Associates and Investments	We collect short term and long term investment totals, and then ask you to split these between amounts with WGA counterparties ("internal" amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later on.
Current Assets & AHFS	Current Assets (including long-term debtors) & Assets Held for Sale	This tab collects data on inventories, debtors, cash holdings and assets held for sale.

Worksheet	Description	Comments / Action
CollFund	Collection Fund	<p>The collection fund tab will not be visible to Welsh, Scottish or Northern Irish local authorities. Only English local authorities will complete this. This worksheet is used to record the breakdown of the Collection Fund Adjustment Account balance as at year end.</p> <p>This tab is used for both preceptor and billing authority. So depending on which one you are will depend on how you fill in this spreadsheet. The worksheet is divided into two sections – the top section is for Council Tax and the bottom section is for Business Rates.</p> <p>Data is required on any line not marked “Leave row blank”.</p> <p>Where the WGA preparer is a Billing Authority – the Council Tax section will disclose the name of the Billing Authority and its Major Preceptors, and the Business Rates section will disclose the name of the Billing Authority and its Major Preceptors and Central Government.</p> <p>Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority.</p> <p>Where the WGA preparer is a Police and Crime Commissioner – the Council Tax section will disclose the name of each Billing Authority, but the Business rates section shows the message “leave row blank”.</p> <p>Where the WGA preparer is a body that does not receive Council Tax or Business Rates, then both sections will be marked “leave row blank”.</p>
IAS 19 Pensions	IAS 19 Pension Liability	<p>This tab collects information on your scheme assets and liabilities, as well as additional disclosure and analysis information. Please provide the additional information if it is available to you in your actuarial report.</p>
Reserves	Reserves	<p>When completing your reserves data, if you cannot locate a column for a particular usable reserve, please note there is an “other earmarked reserves” column available.</p>

Worksheet	Description	Comments / Action
I&E NCS Subjective Analysis	Comprehensive Income and Expenditure Accounts: Net Cost of Services	This tab collects income and expenditure information according to your net cost of services, with pensions and staff data feeding from the applicable tabs. Please only use the miscellaneous income category as a last resort.
Additional Data	Additional Disclosures	This tab looks at your finance and operations leases, and PFI contracts. Please note that staff numbers must be entered as whole numbers (not £000's).
Add Info Hways Infr	Additional Information – Highways Infrastructure	This tab is relevant for English, Welsh and Scottish local government, but not Northern Irish. This tab is used to capture the progress being made by local authorities on revaluing their Highways Infrastructure Assets.
Add Info transferred debt	Additional Disclosure: transferred debt	This tab is only relevant for English local government, who should complete this tab if they are holding transferred debt as a balance sheet liability.

Step 2 – Validation

5.2 Overview of the validation process. This runs your data past the checks built into the DCT to ensure robust data.



5.3 You can view your validations using the Validations tab before running the validations macro. The validations tab will show you the green, amber and red validation messages based on the data within your DCT at that point in time.

5.4 To run the validation macro, on the 'Instructions' tab click the 'Validate' button in step 2. If any of the validations fail you will be taken to the

k.Validation_Errors tab, which will provide the required details to rectify the validation breaches.

- 5.5 A soft validation failure will appear with an Amber status and tell you why the validation has been breached, asking you to provide commentary. You will be given the cell reference to identify where in the document it is, as well as space to enter your comments. A DCT can still be validated with soft validation failures, as long as you provide comments.
- 5.6 Hard validation failures will appear with a Red status, instructing you on the reason for the failure and directing you to the sheet name and cell reference to go to the proforma and correct the validation breach. These must be resolved. If not, your DCT will not lock.
- 5.7 After going through the DCT and providing commentary on the soft validation errors and resolving the hard validation failures, return to the Instructions tab and press the 'Validate' button again.

Step 3 – Counterparty ID (CPID) Transactions

- 5.8 Once you have successfully validated your DCT at step 2, you can move on to inputting the CPID data.
- 5.9 To create your CPID input sheet, press the 'Create CPID' button on the Instructions tab in step 3. This will open two tabs in the DCT:
 - i.CPID_Transactions
 - CPID_List
- 5.10 Navigate to the i.CPID_Transactions tab; you will see that the account codes and account descriptions have been automatically populated.
- 5.11 You will see a CPID record for all account codes in the DCT, so there will be some records that have a 0 value against them. If you enter values in the CPID against a TB value of 0, the DCT validations will fail and you will have to correct this before you can lock the pack.
- 5.12 The DCT also populates the Trial Balance Account Balance column via the account mapping, so you can look at the cell reference in the proforma if you need to identify where it was pulled through from within the DCT.

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

- 5.13 You will now work through each account code in turn. Where you have transactions against that account code with any WGA counterparty, you will need to enter an allocation. You can check the list of counterparties by looking on the CPID list tab or the CPID list published on the WGA gov.uk

pages. This also tells you the CPID code for that entity, which you will need to use when making allocations.

- 5.14 To make a counterparty allocation, enter your own CPID code under “Instigating Entity Code” and the CPID of the counterparty under “Counter Party Code”. Then enter the amount of the total balance you have with the counterparty under that account code into the “CPID amount £000’s” column, remembering to use the correct signage.
- 5.15 There are a default three rows provided for each account code. If you need to add more rows, position the cursor in the bottom cell in the Account Code column for that particular account code. Then press the “add CPID rows” button at the top of the sheet, and enter the number of new rows needed to complete your counterparty allocations for that account code.
- 5.16 If you have added more rows and then find you don’t need them, select ‘Delete’ in the update actions column for any rows needing to be removed. Then click on Delete Selected Rows.
- 5.17 NEW FOR 2017-18: You can click Allow filtering at the top of the sheet, which will enable the filtering functionality. If any macro functionality is run, you will then need to click the Allow filtering button again to re-enable the function.
- 5.18 NEW FOR 2017-18: We now also allow you to test run your CPID validations within the CPID Transactions sheet. This can be performed by pressing the “Run CPID Validations” button. This will return a pass or fail result in the status column and also return a status comment so you understand what is needed to fix any validation failures.

This means you can resolve all of your CPID validation errors before pressing the “Lock for Submission at Cycle 1” button, so you know in advance that the CPID validations check will pass and it will allow you to move on to confirming you wish to lock your pack. This should improve the process of having your final Cycle 1 data signed off.
- 5.19 Once you have entered your CPID data, and you are satisfied, the DCT is ready to be locked for the first submission.

Step 4 – CPID Validations and Cycle 1 Locking

- 5.20 After you have input your CPID data, the organisation’s consolidation officer needs to lock the DCT for Cycle 1.
- 5.21 We advise saving down a spare copy of the DCT before going through the locking process, just in case you need to revert to an earlier version.
- 5.22 On the Instructions tab indicate whether you are above or below the audit threshold and then press the ‘Lock for Submission Cycle 1’ button in step 4.
- 5.23 The first thing the macro does when pressed is to validate your counterparty ID data. Assuming you have used the new functionality on the CPID

transactions sheet to check your validations, and have resolved any errors beforehand, then the validations should pass. If they do not pass, then the Step 4 cell will identify that there is a validation issue and re-direct you to the CPID transactions sheet, where there will be a red status and an error message against any problematic lines. You can follow the error message guidance to resolve this, and then try pressing the Step 4 button again.

- 5.24 If the validation part passes, you will receive a pop up box asking if you are sure you wish to lock. Once the pack is locked, you will not be able to make any changes to the data until it is unlocked for cycle 2.
- 5.25 The locking process will take a period of time as the relevant macros run. The DCT will be time and ID stamped when you lock it.
- 5.26 The DCT should then be emailed to the WGA team for your Cycle 1 submission.
- 5.27 Please also remember to submit via email the draft CG04 Management Review checklist.

Step 5 – Unlocking for Cycle 2

- 5.28 If your DCT pack is audited, it will now be reviewed by your auditor. They will make a note of any changes required, and then unlock the pack for you at Step 5 and return it to you for amendments.
- 5.29 If your DCT pack is not audited, then a member of the WGA team will need to unlock the pack for you to commence cycle 2. (This is one of the reasons we included the above/below audit threshold option in Step 4, so it is clear who would perform the unlocking).

Step 6 – Adjust and re-validate accounts and CPID data

- 5.30 You will need to make adjustments to your accounts and/or CPID data in your DCT if:
 - Your DCT pack is audited and your auditor has requested an adjustment
 - You need to make an adjustment to bring your cycle 2 pack in line with your audited annual accounts
 - You need to resolve a mismatch or another matter which has been brought to your attention
- 5.31 Once you have made any adjustments, you are required to re-validate your data by pressing the button at step 6, to ensure it still passes the built-in checks within the DCT pack, Please save a copy of any amber validation message explanations before you do this, as they will be removed from the K Validation Errors sheet when you re-validate.

Step 7 and 8 – Locking and submission of Cycle 2

- 5.32 If your DCT pack is not audited, then only Step 7 locking is required.
- 5.33 The CFO of your entity needs to press the 'CFO for Submission Cycle 2' button on step 7 of the Instructions tab.
- 5.34 All Trial Balance and Statistical data will be written to the Trial_Balance_Output Tab, alongside your validations and CPID data. Once locked, the data can no longer be altered.
- 5.35 If your DCT pack is audited, Step 8 locking is also required. Once the DCT has been locked at step 7, your Auditor will lock the DCT by pressing the 'Lock for Submission Cycle 2' button on step 8 of the Instructions tab and typing in the password (available from the central WGA Audit team).
- 5.36 The DCT will be time and ID stamped when the auditor locks it for the second and final submission.
- 5.37 The DCT should then be emailed to the WGA team for your Cycle 2 submission.
- 5.38 Please also remember to submit via email the final CG04 management review checklist and copy of your final published accounts, which are due in line with the Cycle 2 deadline.

Chapter 6

CG Forms & Mismatches

Forms

CG-03 – Confirmation of Minor Body status

- 6.1 This form is to confirm minor body status for 2017-18.
- 6.2 Consolidation Managers of minor bodies should complete the form.
- 6.3 Completed forms should be sent to the Treasury WGA Team at lg_wgareturns@hmtreasury.gov.uk.

CG-04 – Management Review Checklist

- 6.4 This form is to document management's review of the WGA submission.
- 6.5 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.
- 6.6 Timing: A draft version of the CG04 form (with sections up to the end of Cycle 1 completed) should be submitted along with the Cycle 1 DCT pack. A final version should be submitted with the Cycle 2 DCT pack.

Mismatches

- 6.7 Mismatches occur when there are differences between what you are pointing to another WGA organisation and what the corresponding organisation is pointing back
- 6.8 This section will cover some broad categories of mismatch. It should be noted that there are many more individual reasons why data may not match which would require investigation on a case by case basis.
- 6.9 There are two time periods during the WGA process where the WGA team may be sending you a matches analysis tool.
- 6.10 The first is during the interval between the submission of Cycle 1 unaudited data and Cycle 2 audited data. The WGA team will issue the updated matches analysis tool at regular intervals to our local government contact list during this time. This allows you to run personalised mismatch reports to

identify where mismatches have arisen with other local government bodies. You can then contact them to agree on a resolution of the issue and update the information in your Cycle 2 DCT accordingly.

- 6.11 The second time period would be after Cycle 2 submissions, when the WGA team are working on manually eliminating out remaining mismatches. During this time period, you are more likely to be directly sent an extract from a mismatches report by a WGA team member, with a specific query to address.

Difference in amounts

- 6.12 This mismatch type occurs when the entities record the transaction to each other at differing amounts.
- 6.13 When this is due to one party having given the amount on a more granular basis, we suggest that the other party replicates this granularity in order to resolve the mismatch.

Difference in counterparty allocation

- 6.14 One counterparty may have omitted to point to the other counterparty. This can be corrected within that parties CPID transactions sheet if picked up before the Cycle 2 stage.
- 6.15 This can also occur where there is confusion as to the correct counterparty due to an agency relationship. The resolution to such an issue would need to ensure that all balances internal to WGA are eliminated.
- 6.16 Counterparty mismatches can also be created when transactions are pointed to a WGA counterparty, which in reality are with an external entity. This can be an issue when local authorities have transactions with a pension fund, which is administered by another local authority. These transactions should be treated as taking place with external parties, and therefore neither counterparty should allocate these amounts on their CPID transactions sheet.
- 6.17 A similar situation can occur where local authorities have council tax or non-domestic rates balances with individual taxpayers. Billing authorities within local government act as an agent for non-billing authorities (or preceptors) to collect these taxes. We find that sometimes balances held with individual taxpayers are pointed to the billing authority in error. Any balances due to, or owed by, individual citizens should be treated as external for WGA purposes.

Error in positive/negative signage

- 6.18 If you are allocating part of a negative signage amount to an entity on the CPID transactions sheet, you will need to ensure your allocation uses negative signage. If you use the opposite signage to what is expected, and

the other party uses the correct signage, this causes a mismatch of double the value of the balance.

- 6.19 Please be alert to the warning messages within the CPID transactions tab which appear if unexpected signage is used.

Different match relationships

- 6.20 For the purposes of WGA, we group certain account codes into match relationships. We publish the list of these match relationships on our website, along with the DCT. When WGA bodies have transactions with each other, we would expect them to use account codes within the same match relationship to classify these. When balances have been treated differently by the counterparties, for example classed as a borrowing by one party and as a trade balance by the other party, this is likely to lead to the account codes falling into different match relationships.
- 6.21 Resolution of this issue would require agreement of how the balance should be treated and corresponding amendment of the data in one party's DCT.

Chapter 7

What's New for 2017-18

New CPIDs and SCOAs

- 7.1 Please read the Updates tab on the DCT for a full list of new CPIDs and SCOAs.
- 7.2 New SCOAs have been introduced to allow for the recording of amounts connected with the apprenticeship levy, and new lines have been incorporated within the DCT to map through to these new account codes.
- 7.3 Where you pay the levy i.e. make a tax payment, this should be recorded on the LP I&E NCS Subjective analysis tab, on the Apprenticeship Levy line within the Employee expenses sub section. This should be pointed 100% towards IRT813 when you fill out the CPID transactions tab.
- 7.4 The other apprenticeship levy balances within your DCT relate to using your Digital Apprenticeship Service (DAS) account to fund training. You can draw down on the funds in this account when funding apprenticeship training. No actual cash is transferred to the external training provider as DFE make these payments. Therefore, usage of the funds in your account is recorded by recognising a notional income grant for the amount used, and a matching notional expenditure grant. These entries should always be equal and opposite and net to nil.
- 7.5 Both of these notional amounts are recorded on the LP I&E NCS Subjective analysis tab of the DCT, within the Income subsection. The lines are marked as "Apprenticeship Levy – Notional Income" and "Apprenticeship Levy – Notional Expense". When it comes to CPID allocations, the notional amounts should be pointed 100% to DFE022.
- 7.6 The final apprenticeship levy amount you may need to record relates to any direct payments you make to external training providers under the scheme. This would be for example, if you needed to pay a 10% co-investment share, or fund 100% of the excess funding above agreed funding bands. This can be recorded on the Other purchases of supplies and services line, within the supplies and services subsection on tab LP I&E NCS Subjective analysis.

Formatting

- 7.7 The tabs are now colour coded to segment the DCT visually. Cells requiring entry within tabs have been coloured green.

Filtering

- 7.8 Filtering is now possible on the LP Validations tab and the CPID transactions tab. You must press “allow filtering” so this will function. This functionality will be disabled by any macro operation (pressing macro buttons such as add rows or validate) so you would then need to re-press the button.

Validations

- 7.9 We have removed redundant validations, and aligned the validations displayed on the LP Validations tab and the K Validation errors tab
- 7.10 CPID validations can be tested within the CPID transactions sheet by pressing the “Run CPID Validations” button. This will return a pass or fail result in the status column and also return a status comment so you understand what is needed to fix any validation failures.

Speed and File Size

- 7.11 We have checked through background coding and simplified this wherever possible. This has led to a reduction in the size of the file before it is configured for your entity, and also a reduction in the size of the file once it has been set up. We hope you will also notice an improvement in the speed of the macro operation

Annex A

Contacts

Queries & Submissions

lg_wgareturns@hmtreasury.gov.uk

HM Treasury WGA website:

<https://www.gov.uk/government/collections/whole-of-government-accounts>

Visit the website to download the DCT, guidance, and all supplementary documents

Other Contact Details (e.g. for balance agreement purposes)

Please check the newsletter or the contact list, which can be shared upon request to the WGA team.

Annex B

Glossary

- B.1 OSCAR:** Online System for Central Accounting and Reporting
The financial system where DCTs are uploaded
- B.2 DCT:** Data Collection Tool
The spreadsheet you use to report and submit your statement of accounts
- B.3 SCOA:** Standard Chart of Accounts
List of account codes used to classify transactions
- B.4 CPID:** Counterparty Identifiers
A unique ID code for every WGA body
- B.5 MR:** Match Relationships
Used in WGA to identify and group types of transactions. For example: MR 10 groups general payables and receivables together

Annex C

Frequently Asked Questions

- C.1** Q - When I go to the WGA guidance page, 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.
- C.2** Q – The DCT macros do not work properly, why is this?
- A – Check your Excel security settings have been set up in line with the information provided in this guidance and the training. If macro security is set to disable all macros, this will make the DCT unusable. If you are still experiencing issues, please check with your IT team, and consult the WGA team by emailing lg_wgareturns@hmtreasury.gov.uk
- C.3** 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 LG_WGAreturns@HMTreasury.gov.uk for advice.
- C.4** 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 LG_WGAreturns@HMTreasury.gov.uk
- C.5** 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 LG_WGAreturns@HMTreasury.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.

C.6 Q – Why isn't the matches analysis tool 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. The current solution is to distribute the matches analysis tool regularly via email between cycles 1 and 2, and can send the report at other times to WGA bodies who specifically request it from the Treasury WGA team.

C.7 Q – I cannot find a CPID code for an organisation. 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 LG_WGAreturns@HMTreasury.gov.uk

C.8 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.

C.9 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.

C.10 Q – Do PTEs (Passenger Transport Executives) and ITAs (Integrated Transport Authorities) have the same CPID code?

A - Some of the 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.

C.11 Q – Why is Highways Network Asset information required?

A - There remains a need to estimate the replacement value of the HNA to provide a more complete and consistent picture of the public-sector balance sheet. While possible options are being considered on how that information

might be obtained in future years, we are requesting at this stage that HNA data continues to be submitted on a consistent basis to previous estimates, so to maximise the use of the wealth of data local authorities hold over this valuable asset. CIPFA continues to work with DfT and HM Treasury on this matter.

C.12 Q - What is the deadline for Highways Network Asset information, and does it form part of the data to be audited?

A – The deadline is the same as that of the DCT. The Highways Network Asset information – where you disclose a value for HNA on the DRC basis – will not be audited.

C.13 Q - How are CPIDs used for grants received and for grants received in advance, and at what stage are CPID details required?

A - CPID's are only required in the year the grant is paid as this is when central government departments record the expenditure. Any new grants recognised in year on the income statement and any grant additions on the balance sheet (receipts in advance) must be allocated a CPID. These two together should represent all grants received in year. Any grants released from the balance sheet to the income statement in future years do not need a CPID. HMT do a central adjustment to remove this data as part of the sector consolidation. This is why the cells on the income statement are linked to the balance sheet and automatically populate.

C.14 Q - How do we get back to the originator of grant funding if they are passed through an agency?

A - You should have been made aware of the source of funding but if there are still issues, please contact LG_WGAreturns@HMTreasury.gov.uk with full details and we will see how we can help.

C.15 Q - Should authorities include CPID details on their balances between Billing Authority and Preceptors?

A - This now applies to both CT and NDR. Authorities should include CPID details for debtor / creditor relationships with other local authorities. There should not be CPID details when the other party is the taxpayer.