

Whole of Government Accounts: Central Government Guidance

Contents

| | | |
|------------|--|----|
| Chapter 1 | Introduction to WGA 2018-19 | 2 |
| Chapter 2 | Key Dates, Deadlines & Thresholds | 4 |
| Chapter 3 | Overview of the WGA Process | 6 |
| Chapter 4 | IT Setup & Configuring the DCT | 7 |
| Chapter 5 | Completing the DCT | 12 |
| Chapter 6 | OSCAR Uploads, Reports & Sub-Consolidation | 28 |
| Chapter 7 | CG Forms & Balance Agreement | 40 |
| Chapter 8 | What's New for 2018-19 | 45 |
| Chapter 9 | Completing WGA as a Public Corporation | 47 |
| Chapter 10 | Mismatches | 49 |
| Annex A | Contacts | 51 |
| Annex B | Glossary | 52 |
| Annex C | Frequently Asked Questions | 53 |

Chapter 1

Introduction to WGA 2018-19

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 7,000 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 central government that are involved in the production of Whole Government Accounts 2018-19.
- 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 central 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 deliverables for departments are the DCT, and the resulting upload of Resource Accounts data and CPID data into OSCAR.
- 1.7 Other forms which may need to be completed (see Chapter 7) 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

- 1.8 The forms are available on the Treasury WGA website:
<https://www.gov.uk/government/collections/whole-of-government-accounts>
- 1.9 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.
- 1.10 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.
- 1.11 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.
- 1.12 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.
- 1.13 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.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 off the WGA return later.

Chapter 2

Key Dates, Deadlines & Thresholds

Key Dates and Deadlines

Please note these deadlines have been revised since the training video and webinar were recorded

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

| Submissions | Friday 19th July 2019 | Friday 13 th September 2019 |
|----------------------|---|--|
| Data Collection Tool | Unaudited Data DCT (Cycle 1) | Audited Data DCT (Cycle 2) |
| Forms & Documents | CG01 Balance Agreement Form CG02 Completion of Balance Agreement Process Form CG02 Annex Balances with Local Authorities Form Draft CG04 Management Review Checklist | Final CG04 Management Review Checklist Copy of Final Published Accounts CG05 Audit Completion Form |

- 2.2 It is essential that these deadlines are met, so that the overall process and publication of the accounts are not delayed.
- 2.3 The timetable above does not apply to the Devolved Administrations and their sponsored bodies, or NHS entities, who are covered by separate arrangements.

Actions Required

- 2.4 Consolidation Officers and Consolidation Managers should note these deadlines and ensure appropriate action is taken to meet deadlines.
- 2.5 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 Accounts.

- 2.6 The process of agreeing large balances with other central government bodies must be completed in advance of the deadline for the CG01 and CG02 forms. Further information on this can be found in Chapter 7.

Thresholds

- 2.7 **DCT Audit:** A central government entity's DCT must be audited if it breaches any of the below thresholds:

Any of the below items above £2bn:

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

- 2.8 **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 by 5th July. The minor body thresholds can be found within the CG03 form, which is published on the Treasury WGA website.

- 2.9 **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.

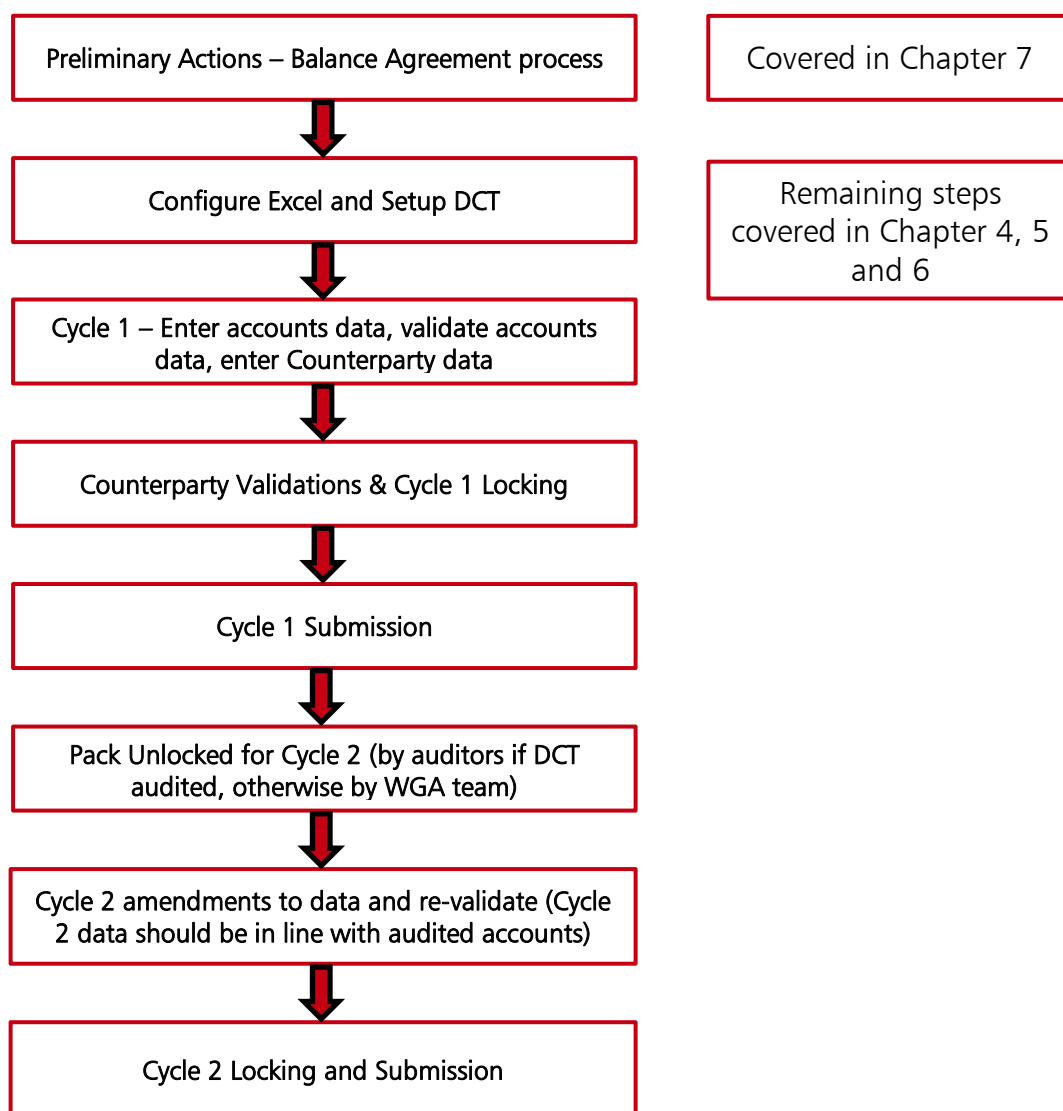
- 2.10 **Balances with Central Government Bodies:** Please agree all balances above £5m. Further information can be found in Chapter 7.

- 2.11 **Balances with Local Authorities:** Balance agreement is not required, but all balances above £1m should be reported on the CG02 Annex form.

Chapter 3

Overview of the WGA Process

Process flowchart



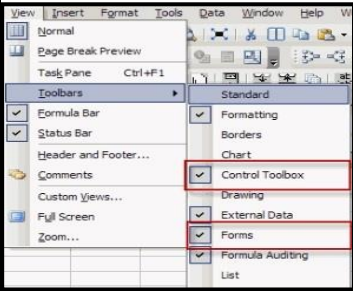
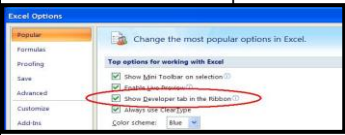
Chapter 4

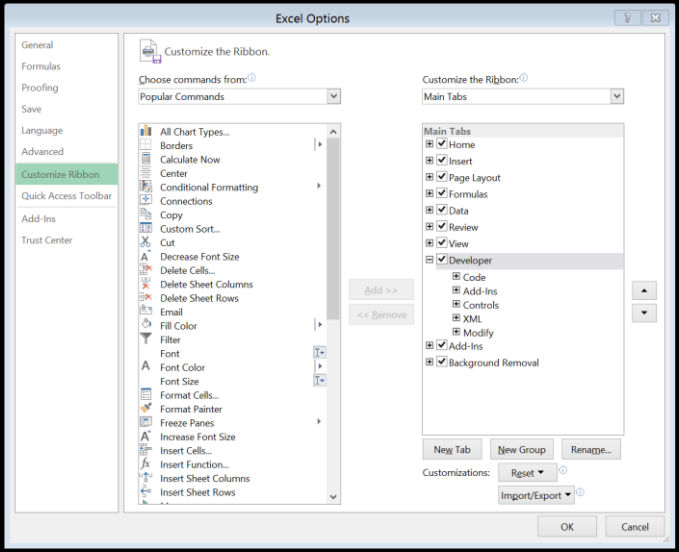
IT Setup & Configuring the DCT

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.

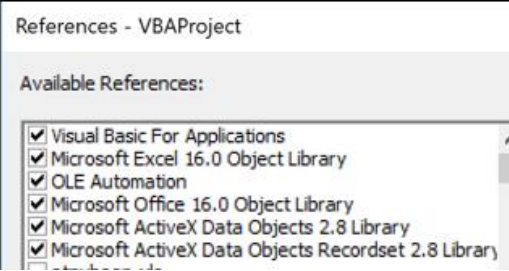
Table 4.B: Add ins

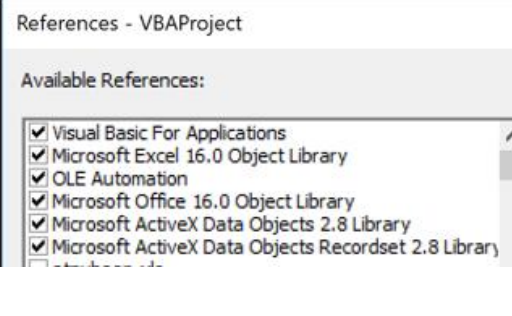
| Excel Version | Actions Required |
|---------------|---|
| 2003 | <ul style="list-style-type: none"> • Click on 'Tools' • Click on 'Options' • Click 'Other' • Click 'Advanced Options' • Select 'Add Ins Manager' • Tick 'Analysis Toolpak' and 'Analysis Toolpak VBA' |
| 2007 | <ul style="list-style-type: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

Downloading and Configuring the DCT

- 4.6 Now you can download the 2018-19 Data Collection Tool from the Treasury WGA website <https://www.gov.uk/government/collections/whole-of-government-accounts>
- 4.7 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.
- 4.8 You will then need to choose whether you will be using the trial balance or pro forma method to complete your DCT. We will provide more information about these methods in the next section, so you can make an informed decision on which to choose. Once you have chosen the method of completion, you can now save down a copy of the DCT.
- 4.9 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.
- 4.10 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.
- 4.11 Ensure that you make the following checks and adjustments:

- 4.12 Read the DCT Updates tab to familiarise yourself with changes to CPIDs and SCOAs.
- 4.13 Navigate to the CP SOFP and CP SOCI tab and check that your opening balances have populated correctly by checking to last year's closing balances. 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.
- 4.14 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.

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.

Chapter 5

Completing the DCT

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

Step 1 – Data Entry


5.1 Proforma

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

5.2 Trial Balance

- the Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.
- to input your TB data, you must first map your TB codes to the OSCAR Standard Chart of Accounts (SCOA) codes
 - a) navigate to the 'SCOA Mapping' tab where you will see the instructions to input your TB Mapping. To help with this, see the 2018-19 Central Government SCOA list on the WGA website
 - b) enter the number of rows you require for your TB mapping in the green box next to step 1.1 (the number of rows should be the exact number you require to avoid errors in the DCT)
 - c) once you have entered the required number of rows, click the 'Create Mapping Rows' button

| Steps | |
|-------|--|
| 1) | <p>1.1) Enter number of rows required for your TB mapping between 1 - 65,000 and select Create Mapping rows.</p> <p>1.2) Then place your Trial Balance codes in column C and the OSCAR codes to be mapped to in Column D. Choose from the OSCAR Codes on the right hand side. Once completed move to step 2.</p> |



The screenshot shows a step-by-step instruction box. Step 1.1 is highlighted with a green background and contains a green input box with the number '20'. A green arrow points from the input box to a button labeled 'Create Mapping Rows'.

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

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

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

| OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping | |
|--|--|
| OSCAR CODE | OSCAR DESCRIPTION |
| 11115000 | PPE - LAND (OWNED) - COST - OBAL |
| 11112900 | PPE - LAND (OWNED) - COST - ADDITIONS |
| 11112900 | PPE - LAND (OWNED) - COST - CAPITALISED PROVISIONS |
| 11113000 | PPE - LAND (OWNED) - COST - DONATIONS |
| 11114000 | PPE - LAND (OWNED) - COST - IMPAIRMENTS |
| 11115000 | PPE - LAND (OWNED) - COST - IMPAIRMENTS REVERSAL |
| 11116000 | PPE - LAND (OWNED) - COST - REVALUATIONS |
| 11117000 | PPE - LAND (OWNED) - COST - DISPOSALS |
| 11118000 | PPE - LAND (OWNED) - COST - RECLASSIFICATIONS |
| 11119000 | PPE - LAND (OWNED) - COST - TRANSFERS |
| 11215000 | PPE - BUILDINGS (OWNED) - COST - OBAL |
| 11212900 | PPE - BUILDINGS (OWNED) - COST - ADDITIONS |
| 11212900 | PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV |
| 11213000 | PPE - BUILDINGS (OWNED) - COST - DONATIONS |
| 11214000 | PPE - BUILDINGS (OWNED) - COST - IMPAIRMENTS |
| 11215000 | PPE - BUILDINGS (OWNED) - COST - IMP REV |
| 11216000 | PPE - BUILDINGS (OWNED) - COST - REVALUATIONS |
| 11217000 | PPE - BUILDINGS (OWNED) - COST - DISPOSALS |
| 11218000 | PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS |

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


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

- j) after correcting any errors press the 'Validate Mapping' button again and if they pass you will receive a message box which advises the TB input sheet is now available.

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

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

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

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

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

| Your Code | Amount £ | Status | Status Comments / User Action | OSCAR code |
|-----------|----------|--------|-------------------------------|------------|
|-----------|----------|--------|-------------------------------|------------|

| | | | | |
|---|---|---------------|---|----------|
| 1 | 1 | (198,171,200) | G | 1111000 |
| 2 | 2 | (45,887,796) | G | 11112000 |
| 3 | 3 | (1,890,775) | G | 11112900 |

| Proforma code | Proforma Description | Proforma Sheet name | Proforma Cell Reference |
|---------------|----------------------|---------------------|-------------------------|
|---------------|----------------------|---------------------|-------------------------|

| | | | |
|----------|-------------------------------|---------|-----|
| 1111000 | Gross BV BF - Land | CP-PP&E | E11 |
| 11112000 | Additions - Land | CP-PP&E | E12 |
| 11112900 | Capitalised provisions - Land | CP-PP&E | E17 |

- p) if you are satisfied that the amounts will be posted to the correct cell references press the 'Populate Proformas' button in step 3 This will automatically post the amounts in your TB mapping to the relevant cell references
- q) you will only be able to do this if your TB value mapping has been validated correctly, and has a green status next to it
- r) you will now need to go through the proformas and input any additional data that is required by the DCT, but not provided by your TB, for example statistical data such as staff numbers

5.3 Guide to the tabs requiring accounts data entry (full entry for the pro forma method, only data not already populated from the TB for the TB method)

| Worksheet | Description | Comments / Action |
|-----------|--|--|
| SoCI | Statement of Comprehensive Income | The Income and Expenditure account is populated from the other worksheets within the DCT once they are complete. Last year's balances will also be stated. Please leave comments regarding any restatements of prior year balances you make. |
| SoFP | Consolidated Statement of Financial Position | <p>The SOFP is populated from the other worksheets within the DCT once they are complete. Last year's opening balances will be automatically pre-populated. If you have restatements due to changes arising from machinery of government changes (MOG), accounting policy changes and other changes, they must be stated here and on the corresponding tab of the DCT relating to that line of the SOFP.</p> <p>Two certificates are provided at the bottom of the SoFP. These should be completed in the first instance by the Consolidation Manager and then by the Consolidation Officer.</p> |
| | Restatement Analysis | Please complete this schedule if you have made prior period restatements, detailing transactions at SCOA level which affect your statements. All balances are to be entered as positive. |
| | Variance Commentary | This tab compares each line of your SOCI and SOFP against the relevant figures from last year. If a variance termed as significant is detected, a value will be brought through in the variance column. You will be required to leave a comment explaining the variance if this is the case. Please view this sheet once you have completed the rest of your information and the SOCI and SOFP are therefore complete. |
| Tax | Taxation Income | The worksheet should only be used to record taxation income and is likely to be used by a very small number of bodies. |
| O-INC | Operating Income | The worksheet should be used to record operating income such as grants, levies, fees, and rental income, amongst others. |
| O-COST | Operating Costs | <p>The grey cells D11 to D31 are hyperlinked to the detailed tables below row 47. If you click on any of these grey cells you will be redirected to the detailed tables where you can input your data. Ensure you enter your staff numbers in cells I54 to I57.</p> <p>Note that this worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities and on non-current assets held for sale.</p> |

| Worksheet | Description | Comments / Action |
|--------------|--|--|
| FinCost | Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and FX movements | The worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations |
| PP&E | Property, Plant & Equipment | Last years brought forward balances are included; any changes to these must be made in the adjustment row and entered on the SOFP tab. The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise the data validation will fail. |
| IFA | Intangible Fixed Assets | This is set up in a similar way to the PP&E tab. Please note the additional cash flow information which may be required at the bottom of both tabs. |
| T&OR | Non-current & Current trade and other receivables | Last years brought forward balances included. Any changes to these must be made in the adjustment row. Closing balances are shown gross of impairment allowance, these allowances are summarised from row 25 onwards. |
| T&OP | Non-current & current trade and other payables | This is set out in a similar way to the T&OR tab. Please note the additional information requirement tables at the foot of both tabs. |
| O-Fin-Assets | Other Financial Assets | <p>The worksheet is included in the DCT to comply with the requirements of the new IFRS 9. The public sector will apply retrospective application without restatement of comparatives from 1 April 2018.</p> <p>Introduces a new approach based on the financial asset's contractual cash flow characteristics and business model in which it is held that will see financial assets classified and measured at amortise cost, fair value through comprehensive income or fair value through profit and loss. The existing IAS 39 categories of held to maturity, loans and receivables, and available for sale are removed.</p> <p>The top table asks for asset held by the entities as shown in their resource accounts (100%).</p> <p>The worksheet goes on to ask for a split between internal and external balances. Please ensure this internal/external split aligns with your CPID transaction entry later on.</p> |

| Worksheet | Description | Comments / Action |
|------------|-----------------------------|---|
| O-Fin-Liab | Other Financial Liabilities | <p>Largely unchanged under new IFRS 9 requirements but introduces new requirements for accounting for changes in the fair value of an entity's own debt instruments when the fair value option has been applied.</p> <p>Again, this tab asks for an internal/external split, which must match to your CPID data. Please note the lines which are only included to be used by specific entities, which are marked accordingly.</p> |

| | | |
|-----------|-----------------------|--|
| Fin-Insts | Financial Instruments | <p>IFRS 9 has a very similar scope to IAS 39. Accordingly, financial instruments that are in the scope of IAS 39 will be in scope of IFRS 9. However, the scope of IFRS 9's impairment requirements is broader than that of its predecessor. The public sector will apply retrospective application without restatement of comparatives from 1 April 2018.</p> <p>The financial instruments table will contain data fed through from the financial assets and financial liabilities tabs, as well as from trade and other payables and trade and other receivables. Therefore, please ensure you have entered data into those tabs before beginning financial instruments.</p> <p>The tables on this worksheet ask for details which need to be disclosed in order to comply with IFRS requirements. As a minimum, you will need to provide details on categories of financial instruments, fair values and derivatives. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet.</p> <p>DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements which are in accordance with IFRS 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.</p> <p>Definitions and classifications of financial assets and liabilities can be found in IAS 32, IFRS 9 and IFRS 7. Financial guarantees are a common form of financial instrument and should be disclosed as such, rather than in provisions or elsewhere.</p> <p>The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA.</p> <p>Credit risk disclosures</p> <p>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 '<u>Not rated</u>' 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</p> |
|-----------|-----------------------|--|

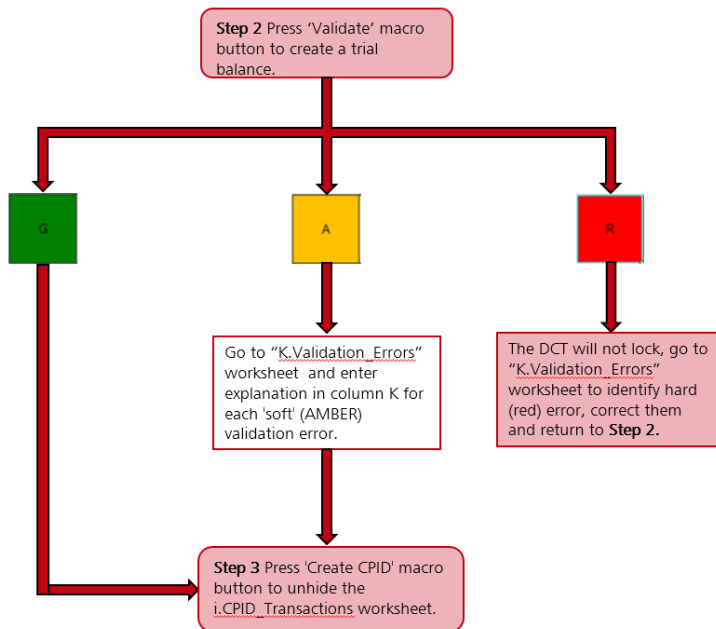
| Worksheet | Description | Comments / Action |
|--------------------|--|---|
| | | <p>credit risk is material, the body should look at each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate.</p> <p>The Financial Assets – expected credit loss table on this worksheet has changed when compared with the previous years. According to the IFRS 9 implementation, on initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered into the appropriate cell for 12 months expected credit losses.</p> <p>You need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2 and 3 or the simplified impairment rule & paragraph 5.5.15 of IFRS 9 (trade receivable, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15).</p> |
| Cash & Inventories | Inventories, cash & cash equivalents, balances with National Lottery | <p>Last years brought forward balances included. Any changes to these must be made in the adjustment row.</p> <p>To obtain external to WGA data, the DCT uses CPID information against liquid deposits SCOA(s) to deduct those balances that are internal and hence external. As the CPID transactions sheet is completed later, this cell will be populated later on.</p> |
| Provisions | Provisions | <p>The worksheet also asks for data on expected cash flows. Using the timings of expected cash flows, we are showing the provisions as current and non-current on the face of the SOFP. In this respect, we are following the proforma's found in IAS1.</p> |
| Reserves | Reserves | <p>Please note that pensions are now no longer separated out from reserves. These are included within the general reserve. An accounting test has been added to maintain oversight of pension balances in reserves and the income statement.</p> |

| Worksheet | Description | Comments / Action |
|------------------|--|---|
| Cont-liabilities | Quantifiable and unquantifiable contingent liabilities | Completion of the worksheet is compulsory. Failure to enter data in a cell (0 if there is no balance to record) will result in the failure of data validation tests. Please take note of when data required is for total balances, and when it is only within the WGA boundary. |
| Assocs and JVs | Joint Ventures and Associates | <p>Ability to show the investment in JV's and Associates together with some disclosure requirements thereof. Furthermore, ability to show non-current assets (PPE) that are now classified as being held for sale as per IFRS5. We have included the liabilities for completeness but would expect only assets such as PPE to form the majority of items.</p> <p>The DCT is governed by the disclosure of IAS 28 and follows 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.</p> <p>We would expect the following double entries and <u>SCOAs</u> to be used:</p> <p style="padding-left: 40px;">Initial recording of investment:</p> <p style="padding-left: 40px;">DR Asset to SCOA 16612000 (NCA – Joint Ventures-Additions) or 16622000 (NCA – Associates – Additions)</p> <p style="padding-left: 40px;">CR Bank</p> <p style="padding-left: 40px;">Subsequent recording of profit:</p> <p style="padding-left: 40px;">DR Asset to SCOA 16616000 (NCA-Joint Ventures-Profit/(Loss)) or 16626000 (NCA-Associates-Profit/(Loss))</p> <p style="padding-left: 40px;">CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A)</p> <p style="padding-left: 40px;">Subsequent recording of loss:</p> <p style="padding-left: 40px;">DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A)</p> <p style="padding-left: 40px;">CR Asset to SCOA 16616000 (NCA-Joint Ventures-Profit/(Loss)) or 16626000 (NCA-Associates-Profit/(Loss))</p> <p>Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset, so the double entry is:</p> |

| Worksheet | Description | Comments / Action |
|-----------------|-------------------------------------|--|
| | | <p>DR Bank</p> <p>CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCA-Associates-Dividends)</p> |
| Add-information | Additional information | <p>The information is required to produce notes to the accounts. The worksheets are for information on leases, PFI, capital commitments, accounting policies, audit qualifications etc.</p> <p>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 2018-19 FReM. in line with paragraph 5.4.25 of the 2018-19 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.</p> |
| Pensions | Funded and unfunded pension schemes | <p>This worksheet will be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the 'Principal Civil Service Pension Scheme'.</p> |

Step 2 - Validation

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



Please note – K.Validation Errors is now Validation Errors, i.CPID Transactions is now CPID Transactions

- 5.5 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.
- 5.6 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 Validation Errors tab, which will provide the required details to rectify the validation breaches.
- 5.7 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.
- 5.8 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.
- 5.9 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

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

5.11 NEW for 18-19: The CPID transactions sheet is the main sheet similar to previous years, where you will review your CPID data, and where the validations will occur.

Method 1 – CPID Input

5.12 We have now created a CPID input sheet which we believe may make it easier for some entities who have a lot of CPID data, as you don't need to individually count and insert the number of lines for each SCOA.

5.13 Navigate to the CPID Transactions tab; you will see that the account codes and account descriptions have been automatically populated.

5.14 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.

| | A | B | C | D | G | H |
|----|--------------|--|---------------|--|-------------------------|--------------------|
| 1 | | | | Method of Use | CPID Input Sheet | |
| 2 | | | | To switch to the "Add Rows" method, press the "Switch Method" button. Please note this cannot be reversed - your CPID input sheet will be deleted. | | |
| 3 | Account Code | Account Description | Trial Balance | Total External Balance | Instigating Entity Code | Counter Party Code |
| 4 | 14912000 | IA - EMISSIONS ALLOWANCES - COST - ADDITIONS | 987 | 987 | | |
| 5 | 14917000 | IA - EMISSIONS ALLOWANCES - COST - DISPOSALS | 12,345 | 12,345 | | |
| 6 | 16151000 | NCA - TAXATION AND DUTIES DUE | 3,567 | 3,567 | | |
| 7 | 16155000 | NCA - PREPAYMENTS (NON-PFI) | 87,543 | 87,543 | | |
| 8 | 16156000 | NCA - ACCRUED INCOME | 125,690 | 125,690 | | |
| 9 | 16157000 | NCA - GOVERNMENT GRANTS RECEIVABLE | 0 | 0 | | |
| 10 | 16158000 | NCA - INTEREST RECEIVABLE | 0 | 0 | | |
| 11 | 16159000 | NCA - OCCUPATIONAL PENSION RECEIVABLES | 0 | 0 | | |
| 12 | 16161000 | NCA - TRADE RECEIVABLES | 10,000,000 | 10,000,000 | | |
| 13 | 16169000 | NCA - OTHER RECEIVABLES | 0 | 0 | | |

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

5.16 If you want to allocate CPID transactions for a particular SCOA, click 'transfer SCOA to CPID input' button.

5.17 This will feed the SCOA through into CPID input sheet – no need to manually enter it. Alternatively, the data can be selected from the dropdown list, or pasted in from another file.

Please fill out columns A to D. Columns E to H are formulas based on the data you select. Once you have completed your CPID data you can refresh re

You must leave all your data on this sheet as it refreshes in full. You can leave blank lines or put multiple transactions to the same CPID per account code - I

Refresh CPID transactions sheet

Copy account code to new line

| Account Code | Instigating Entity Code | Counter Party Code | CPID Amount £000s | Instigating Entity Description | Counter Party Description |
|--------------|-------------------------|--------------------|-------------------|--------------------------------|---------------------------|
| 14912000 | HMT087 | | | HM Treasury | |

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

- 1 under the Instigating Entity Code heading, enter in the organisation codes from the same CLOS group that have instigated the CPID transaction. The list of instigating organisations can be found on the CPID_List tab under the Instigating Organisation List. The description will be automatically entered.
- 2 after selecting the instigating entity, select the organisation ID for the counterparty organisation for the transaction. You can choose any organisation code from the Counter Party ID List on the 'CPID List' tab.
- 3 the counterparty description will be automatically populated. Ensure that there are no rows with duplicated instigating and counterparty transaction organisations for any single CPID transaction.
- 4 when you have the list of instigating and counterparty organisations you can enter the values of the transactions between the organisations that make up the TB amount, in the CPID Amount column.
- 5 when entering the financial break-down of the transaction between two parties only input the net transaction between them, don't break it down to the individual transaction level.

Please fill out columns A to D. Columns E to H are formulas based on the data you select. Once you have completed your CPID data you can refresh r
You must leave all your data on this sheet as it refreshes in full. You can leave blank lines or put multiple transactions to the same CPID per account code -

Refresh CPID transactions sheet

Copy account code to new line

| Account Code | Instigating Entity Code | Counter Party Code | CPID Amount £000s | Instigating Entity Description | Counter Party Description |
|--------------|-------------------------|--------------------|-------------------|--------------------------------|---------------------------|
| 14912000 | HMT087 | ACE048 | 100 | HM Treasury | Arts Council |

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

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

5.20 If you want to enter multiple CPID transactions for the same SCOA then click the 'copy new lines' button, which will add the same SCOA to the bottom of the sheet.

5.21 Using this new method, you can now duplicate lines for a particular CPID as they will be summed on the CPID transaction sheet - however you are restricted to a maximum of 3000 transaction lines in order to keep the file size down.

5.22 You can also leave placeholders in the CPID input sheet if you are still finalising your data – the data will transfer to the CPID transaction sheets

even if it is incomplete (for example if you still need to confirm the amount or CPID). However, any incomplete data will not pass the CPID validations check at stage 3.

- 5.23 You can make comments in the far-right hand column if need be.
- 5.24 When you are done click 'refresh CPID transactions' and this will transfer all data to the CPID transactions tab, user comments are not transferred.
- 5.25 Here you can review the data again, and amend the CPID input sheet as needed – you can refresh as many times as you like.
- 5.26 Towards the later stages of your Cycle 1 when most of your CPID data is in place, you can switch to the other method if you find this easier – however this is a permanent change and your CPID input sheet will be deleted.
- 5.27 For example, if you have left placeholders in your data it may be easier to fill those in using the add rows method rather than switching screens to the CPID input sheet. Also, the comments on the CPID transactions sheet will also be deleted on refresh.

Method 2 – Add Rows

- 5.28 The second method – “add rows” method is the same method used in previous years. This method may be easier for entities who do not have a lot of CPID transactions to add.
- 5.29 The DCT will default to the “CPID Input sheet” method so in order to use the “Add rows” method you have to press “switch method”.
- 5.30 Another reminder that this is action cannot be reversed will appear and once pressed you will need to complete the remainder of the CPID transactions by adding rows.

| Account Code | Account Description | Trial Balance | Total External Balance | Instigating Entity Code | Counter Party Code | Instigating Entity Description | Counter Party Description | CPID Amount |
|--------------|--|---------------|------------------------|-------------------------|--------------------|--------------------------------|---------------------------|-------------|
| 14912000 | IA - EMISSIONS ALLOWANCES - COST - ADDITIONS | 987 | 987 | | | | | |
| 14917000 | IA - EMISSIONS ALLOWANCES - COST - DISPOSALS | 12,345 | 12,345 | | | | | |
| 16151000 | NCA - TAXATION AND DUTIES DUE | 3,567 | 3,567 | | | | | |
| 16155000 | NCA - PREPAYMENTS (NON-PFI) | 87,543 | 87,543 | | | | | |
| 16156000 | NCA - ACCRUED INCOME | 125,690 | 125,690 | | | | | |
| 16157000 | NCA - GOVERNMENT GRANTS RECEIVABLE | 0 | 0 | | | | | |

- 5.31 To insert lines selected the account code you want to insert lines for and press “add rows”.
- 5.32 Enter the number of rows you want to add, and hit ok. You then need to fill out the instigating entity, CPID and the amount as with the previous method.
- 5.33 Once you have entered your CPID data, and you are satisfied, the DCT is ready to be locked for the first submission to OSCAR.

Step 4 – CPID Validations and Cycle 1 Locking

- 5.34 After you have input your CPID data, the organisation’s consolidation officer needs to lock the DCT for Cycle 1.
- 5.35 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.
- 5.36 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.
- 5.37 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.
- 5.38 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.
- 5.39 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.
- 5.40 The DCT can then be uploaded to OSCAR for cycle 1 (see chapter 6) or alternatively emailed to the WGA team.
- 5.41 Please also remember to submit via email the forms which are due in line with the Cycle 1 deadline.

Step 5 – Unlocking for Cycle 2

- 5.42 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.
- 5.43 If your DCT pack is not audited, then you now have the ability to lock and unlock it without the intervention of the WGA team. Please only unlock it yourself if confident you don’t need to have the DCT audited.

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

- 5.44 You will need to adjust 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
- 5.45 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

- 5.46 If your DCT pack is not audited, then only Step 7 locking is required.
- 5.47 The CFO of your entity needs to press the 'CFO for Submission Cycle 2' button on step 7 of the Instructions tab.
- 5.48 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.
- 5.49 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).
- 5.50 The DCT will be time and ID stamped when the auditor locks it for the second and final submission.
- 5.51 You will now need to upload your final Cycle 2 DCT to OSCAR for cycle 2 (see chapter 6) or alternatively email it to the WGA team.
- 5.52 Please also remember to submit via email the forms and additional documents which are due in line with the Cycle 2 deadline.

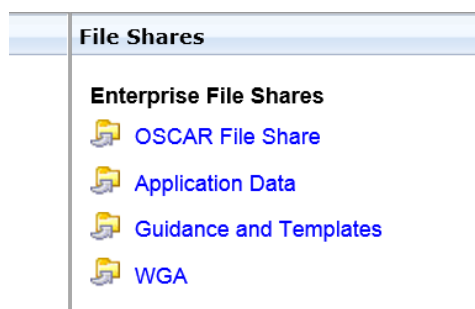
Chapter 6

OSCAR Uploads, Reports & Sub-Consolidation

- 6.1 OSCAR is the key financial reporting system used for the Whole of Government Accounts.
- 6.2 Departments with system access should upload their Data Collection Tool at Cycle 1 and 2 directly to OSCAR. Please note that any forms and accompanying documents still need to be emailed to the WGA team. You will need to have access to the Whole of Government Accounts functionality within OSCAR. Please contact the OSCAR System Management team on OSCARSupport@HMTreasury.gov.uk for any queries about logins or access to OSCAR.
- 6.3 OSCAR can also be used to run reports on your data, and it can be used for the sub consolidation process within Northern Ireland and some areas of Central Funds.

Uploading your Data Collection Tool


- 6.4 Log in to OSCAR
- 6.5 Select the WGA file share on the right-hand side by clicking on WGA, as shown in the image

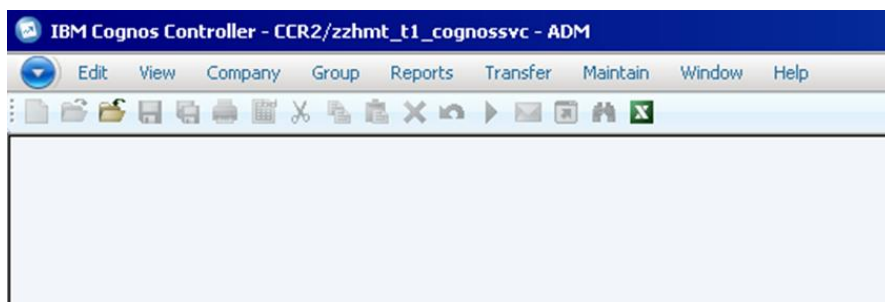


- 6.6 The first stage of the process is to upload the file from your computer into Citrix
- 6.7 Click on 'WGA' under Enterprise File Shares. Select the file under 'Neighborhood' and then select WGA\$ to expand the folder. Expand file directory by clicking on the plus sign.

- 6.8 Navigate to the WGA folder listed on the left of the screen, and then select the folder that relates to your department. This can be done by using the hierarchy on the left-hand side of the screen.
- 6.9 Click the upload button at the top of the screen and an upload file dialog box will appear in the main pane of the window. Click 'Browse' to find the file on your computer that you want to upload.
- 6.10 A Choose File window will appear listing all the directories on your computer. Navigate to the folder and file you want to upload and click the Open button in the bottom right corner of the screen.
- 6.11 After loading your DCT to the File Share you open this file in Controller Excel to load the data into Controller.
- 6.12 To do this log-on to Controller through the 'Whole of Government Accounts WGA' link on the left-hand side of the Citrix Homepage.



- 6.13 When it loads, you will be able to choose actuality (AC – always chose this) and period, please chose 1901 for Cycle 1 upload (which stands for 2019, cycle 1) or 1902 for Cycle 2 upload. Please note that it is not imperative to get this right here as you can re-select your criteria when you run your reports later.
- 6.14 Click the Excel () Icon in the toolbar to open Excel in Controller. This version of Excel has a link to Controller that lets you export data from the DCT and Journal Tool.

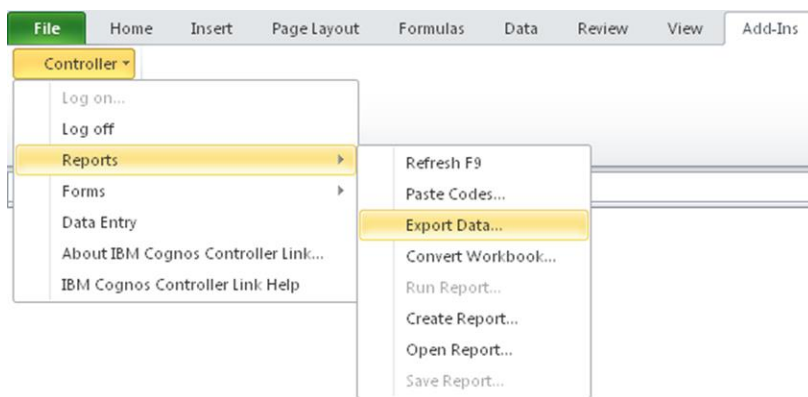


- 6.15 After Excel has opened, open your file that you have just uploaded in your department's folder on the WGA share drive.

- 6.16 After opening the DCT you can view the data that you will submit to Controller by going to the 'Trial Balance Output' tab.
- 6.17 You will see a list of formulas and values laid out over multiple columns, showing the data submitted for your Trial Balance and CPID, and another column for your non-Trial Balance / statistical data.
- 6.18 The headers in the 'Trial Balance Output' tab are split into two columns, one containing a string of text e.g. "1301,"AC","DEC066","GBP","18211000","F001","G001",,,,,"DEC066",,,,100145" – this breaks out the various elements of the formula that is used to export data from the DCT to Controller. This is for audit purposes so that the source of the data can be traced. Next to this you will see the same value e.g. "100145" which is the actual formula that will be used to export that value from the DCT into Controller when you initiate the process.
- 6.19 We have not updated the screenshot but the 1301, below is now replaced with 1901 i.e. 2018-19 cycle 1.
- 6.20 You will also see that there are columns for data cycle 1 and data cycle 2. This is to ensure that there is always a complete data set in both cycles. There is also a reversal column to remove your cycle 1 values when you submit your data for the second cycle.

| | A | B | C | D | E | F | G | H |
|----|---|----------|---|---|---|----------|---|---|
| | Cycle 1 Trial Balance | Amount 1 | Cycle 1 Controller TB Balance Check Total | | Cycle 2 Trial Balance | Amount 2 | Cycle 2 Controller TB Balance Check Total | |
| 2 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,100945 | 100945 | 100945 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,100945 | 100945 | 100945 | 0 |
| 3 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 4 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,54955 | 54955 | 54955 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,54955 | 54955 | 54955 | 0 |
| 5 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 6 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 7 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,5467 | 5467 | 5467 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,5467 | 5467 | 5467 | 0 |
| 8 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 9 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 10 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 11 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 12 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 13 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 14 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 15 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 16 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 17 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,225737 | 225737 | 225737 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,225737 | 225737 | 225737 | 0 |
| 18 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 19 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 20 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 21 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 22 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 23 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 24 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 25 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 26 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 27 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 28 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 29 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 30 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 31 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 32 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 33 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 34 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 35 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,27455 | 27455 | 27455 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,27455 | 27455 | 27455 | 0 |
| 36 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,29074 | 29074 | 29074 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,29074 | 29074 | 29074 | 0 |
| 37 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 38 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 39 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 40 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 41 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 42 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |
| 43 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 | 1301,"AC","DEC066","GBP","1821000","F001","G001",,,,,"DEC066",,,,0 | 0 | 0 | 0 |

- 6.21 You will be able to view what is to be submitted and distinguish between TB and CPID data as there will be an additional company code included in the formula which will be the counter party identifier (CPID).
- 6.22 To export the data to Controller, go to the 'Add-Ins' toolbar and select Controller/Reports/Export Data to upload your data.



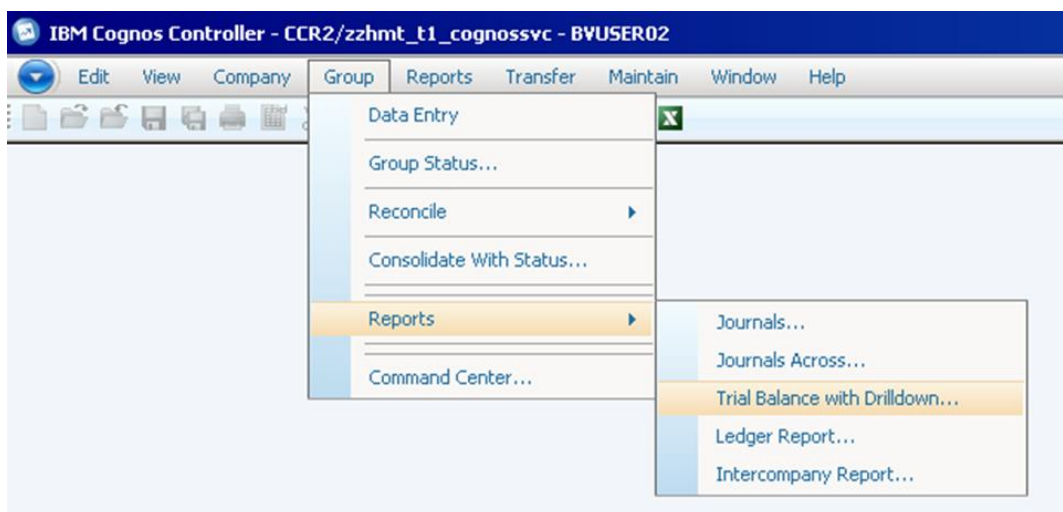
- 6.23 A message box will appear asking: 'Do you really want to export values to IBM Cognos Controller?' Click 'Yes' and the Export will start. Once complete an on-screen message will appear saying that the data has been loaded, saved and how many rows were uploaded. It is useful to note the number of rows before exporting to Controller so that you can check that all rows were exported afterwards.
- 6.24 If you encounter an error when submitting data to Controller, the export process will stop and none of the values will be exported. You will be told where the error is, and should contact the WGA team with this information for them to resolve the error.

Running Reports

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

Trial Balance Report

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



- 6.27 The following settings need to be in place:

actuality: AC

period: 1901 for cycle one data and 1902 for cycle 2 data

consolidation Type: WG

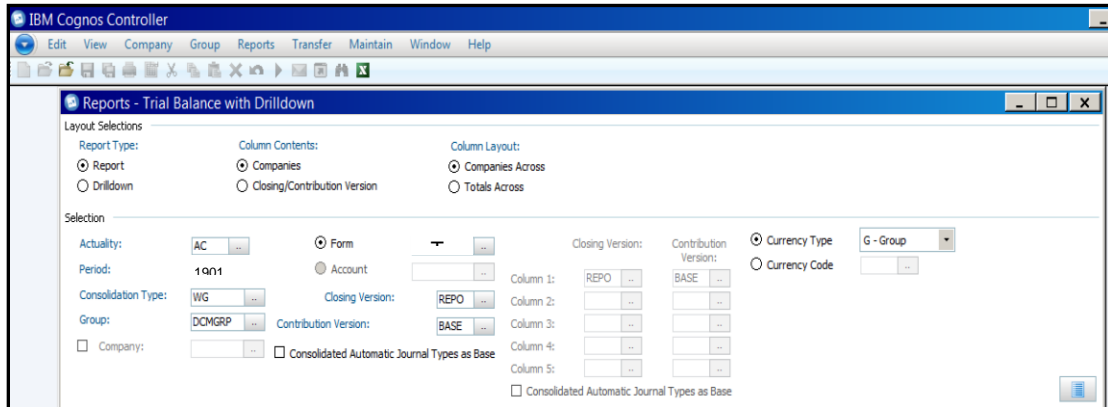
group: Enter the group or company that you are running reports for

form: TB19 (hint, this can also be typed in) which will provide the NAO with a balance core TB account, showing account codes 1-6 i.e. excludes statistic account codes 8 series

use DN19 for 8 series account codes

closing version: Repo i.e. submitted data

contribution version: Base i.e. before any eliminations



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

6.29 Example TB report:

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

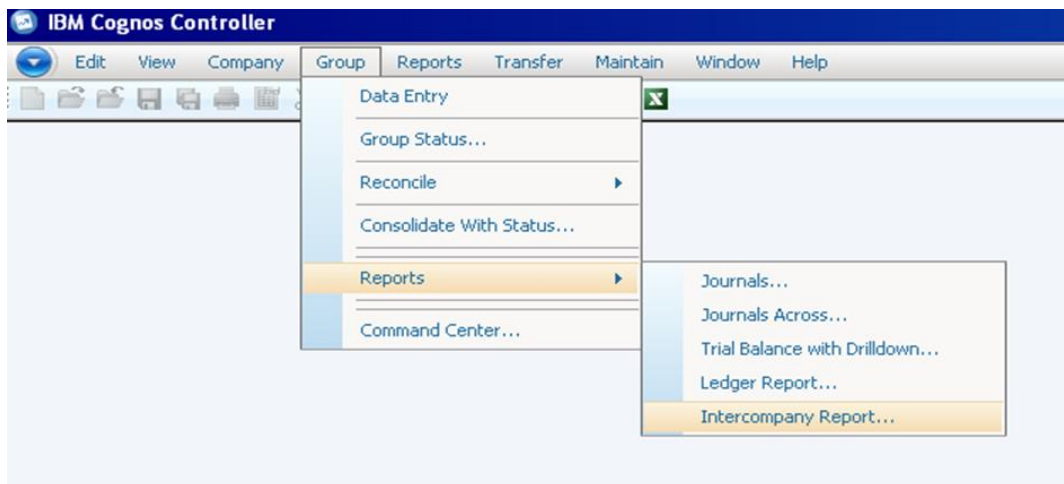
6.30 To save to your machine: Click on send to application icon – the middle icon

6.31 Open TB in excel. This opens excel in the Citrix Environment (excel 2010)

- 6.32 File – Save As – navigate to WGA Share (W:) on left hand side and then go to your folder in the file share environment on Citrix (same steps as described in more detail in Controller Upload Instructions).
- 6.33 Once it is saved in Citrix, go back to Citrix as in step 6.6 in Chapter 6. Navigate to your department’s folder.
- 6.34 Highlight the saved report and use the download icon along the top of the task bar to download to your local machine

Counterparty Report (CPID Report)

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



- 6.36 Set up the report as follows:

Actuality: AC

Period: 1901 and 1902 for cycle one and two respectively

Closing version – Repo

Currency – GBO

Consol Type – WG

Group – Your own

Counter Group – WGA

Only transactions within selection

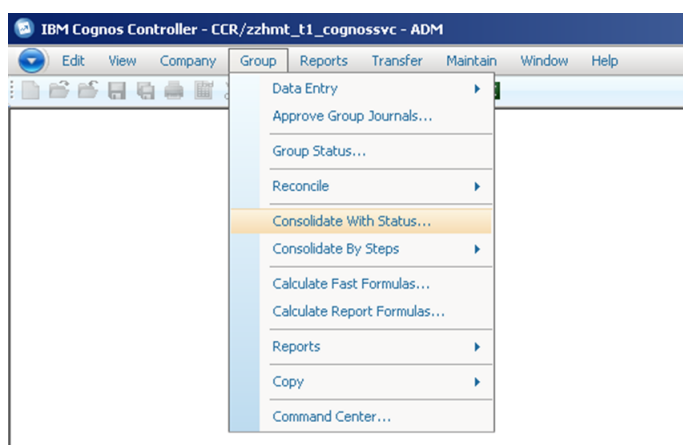
- 6.37 Run Report
- 6.38 Expand all balances by:
 - i Right click on the + symbol
 - ii Chose Expand/Collapse and expand all
- 6.39 You can then see all CPID balances your entity is pointing at others. You can change the headings by right clicking the + icon again (as we did to expand all) and selecting show columns.
- 6.40 Note that report number represents the match relationships.
- 6.41 To save to your machine, press the print icon on the bottom left of the report. Then press on open spreadsheet. This opens Excel and you can then save as and follow the steps as described previously when downloading the TB.

Sub-consolidation


- 6.42 Some specified Cognos Controller users such as the Northern Ireland and HM Treasury Central Funds can perform a sub-consolidation on their own data set if they are working at the sub-group level.
- 6.43 Sub-consolidation is performed using the same method for consolidating the Whole of Government Accounts data, using the status of entities to perform eliminations of intercompany data and calculate contributions to the other levels of the overall WGA entity structure.
- 6.44 In the image below all Local Government accounts have been selected for consolidation (Consolidation Users will not be able to select the whole data set). Everything within that sub-group will be consolidated.

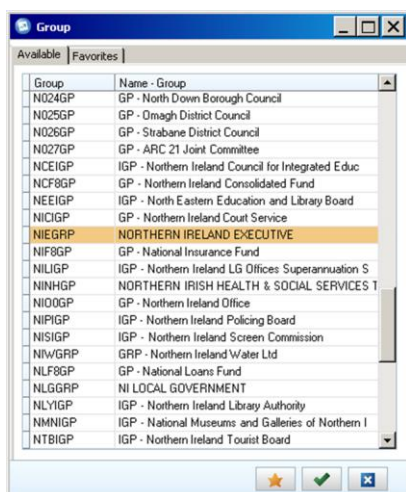
You access the consolidation menu through the following file path:

Group / Consolidate with Status



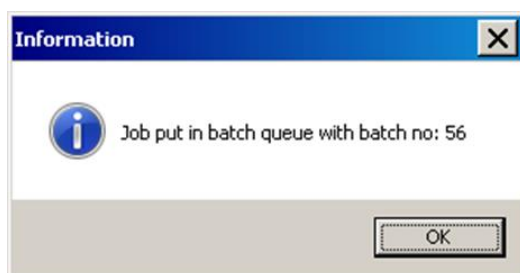
- 6.45 The first step of the process is to select your consolidation period and entity parameters
- 6.46 The actuality that you are sub-consolidating for will be automatically set to 'AC' by default. This defines that you are dealing with actual numbers, rather than forecast or budgeting figures
- 6.47 The 'From' and 'To' periods define the date interval that you are consolidating, the first two numbers define the financial year that you are in. The second two digits are the period you have submitted data for, in this example '02' would be your entities' second, post-audit, data submission ('01' would be the pre-audited data submission)
- 6.48 Note: You should not consolidate over two different periods, the 'From' and 'To' Periods must be the same
- 6.49 The OB Actuality will be automatically set to 'AC' by default. Like the other Actuality setting, this should not be changed
- 6.50 The Consolidation Type will be set to 'WG' by default and doesn't need to be changed. This ensures that all entities in the WGA company structure are used during a consolidation
- 6.51 The Group menu allows you to select the entities you want to consolidate.

Using the 'browse' button () you can select to consolidate all the entities within a group, or a further subset, for example, in the menu below you could choose to consolidate all entities within the Northern Ireland Executive group (highlighted orange), or just the Northern Ireland Library Authority (highlighted red) which sits within the Northern Ireland Executive Group.



- 6.52 The entities that you can see and select will be limited to the security access that you have been granted by the WGA team.
- 6.53 Once you have made your Consolidation Selections, you need to select the Translation Method



- 6.54 The Translation Method will be set to 'According to Company Structure Definition' by default; it should be left in this setting as the method has been pre-defined for WGA. You then need to select the relevant Consolidation Options
- 6.55 The 'Ignore Invalid Reconciliations and Missing Data' tick-box will be pre-selected and should be left alone. This option means that the consolidation will run even if there is incorrect data or data is missing for an entity.
- 6.56 Note: If this option is not selected and there is missing or incorrect data, the consolidation process will terminate with an error message and nothing will be consolidated.
- 6.57 The Submission to Reconcile should be left at its default value of '1' as there is only one submission of data per period
- 6.58 Before you are ready to consolidate you need to tick the 'Force Consolidation Regardless of Status' box, this option ensures that all entities are consolidated even if there are no changes to the base values, currency rates or historic values. This also means that all intercompany eliminations will take place during the consolidation process
- 6.59 The other 4 options are automatically un-ticked and greyed out so they cannot be changed as they are not needed for this method of Consolidation
- 6.60 Finally, you can schedule the consolidation for a later date if you don't want it to happen immediately. You can schedule the job using the browse button (⋮) which brings up a calendar
- 6.61 Here you can choose to run the consolidation out of office hours or on a regular basis if required. The default option, if nothing is selected is to run the consolidation immediately
- 6.62 Once you have selected your consolidation parameters, simply press the 'Run' button at the bottom of the Consolidation menu (▶).
- 6.63 When you press the run button a pop-up message will appear to tell you that your request has been placed in the Batch Queue and the ID of the run



- 6.64 Note: Consolidation will take approximately 5-10 minutes depending on the size of the group you are sub-consolidating.
- 6.65 Once the consolidation has completed you can view a log report on to see in-depth information on the results of the consolidation. This can be saved and printed if required.

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

Maintain / Batch Queue / View

- 6.67 All of the options you need will be automatically selected, so just pressing the  (Open) button will show you the batch queue.
- 6.68 You can alter the Time Span from '2' to view older information, values are in days. You can also filter on the status of your consolidation using the status tick boxes or you can search for it using the Batch ID provided at run time.
- 6.69 To view the log report, highlight your run and press the  button (highlighted red).

Trial Balance Reports for Sub-Consolidators




- 6.70 The standard trial balance report options have been previously described, however there may be some different options you wish to use as a sub-consolidator.
- 6.71 The main choice is whether or not the report utilises the drilldown functionality. The standard 'Report' option will show your data on screen for you to download and pass to the NAO. The 'Drilldown' option allows you to look at the report at a high level and 'drill' on specific elements such as entities or account codes. This choice is made under Layout Selections.
- 6.72 The Column Contents of the report can either be companies or closing and contribution versions. Closing Version is the submitted data plus any manual journals entered into the system; while the contribution version is submitted data plus any automatic journals such as Intercompany Eliminations. This will be set as 'Companies' across the top which is the default view and most user friendly. It is advised to leave this as it is.
- 6.73 The Forms available to you will provide the following information against your chosen entity or group of entities:

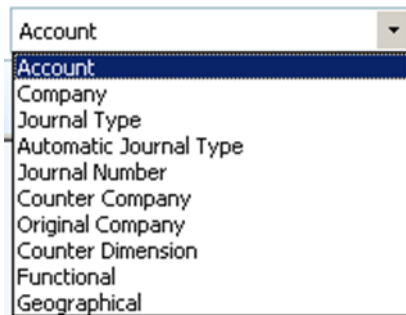
DN19– All Statistical Account codes in the Data Collection Tool – 8 series


TB19– All 1 – 6 series Account Codes from the DCT to allow the NAO to analyse your Trial Balance

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

- 6.74 The Contribution Version allows you to select whether automatic elimination journals are included in the report. You have 3 options when choosing your Contribution Version, 'BASE' is the option you should select if you are not consolidating your data, this shows you pre-elimination values i.e. what is submitted through the DCT.
- 6.75 The 'CPID' option will show you the values of intercompany transactions on their own, whilst the 'ALL' option will show you all of your data post consolidation. Note, these options will only be of value if you are consolidating your data.



- 6.76 Closing version allows you to select whether manual journal adjustments are included in your reports. To view just the data submitted through the DCT, select 'REPO' – this will be most useful when looking at your initial submission
- 6.77 'DEMJ' will show you your manual Journal Adjustments whilst DEPT will show the impact of the manual Journal Adjustments on your data as a whole.
- 6.78 When you run the report with drilldown functionality use the blue arrows on the right-hand side for drilling,  drills down one level (select the element to drill on at the bottom of the report in the drop-down list),  goes back up one level and  goes back to the start.



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

Intercompany (CPID) Reports for Sub-consolidators

- 6.80 The standard intercompany report options have been previously described, however there may be some different options you wish to use as a sub-consolidator.
- 6.81 The Closing Version provides different views on your submitted data. You will have 3 options available in the drop-down menu, 'REPO – Submitted Data' which will provide you with the matches submitted through the DCT and is the primary one that you will be using.
- 6.82 The 'DEMJ – Departmental Journals' Closing Version will provide you with any matches submitted through a Journal Adjustment, and 'DEPT – Departmental REPO Data + Manual Dept Jrnls' will show all matches, both through the DCT and Journals.
- 6.83 To select your Group or Entity you can type in the unique code in the box and Cognos Controller will give you options in the drop-down menu as you type, or you can press the 'Browse' button to view all the Groups/Entities available to you.
- 6.84 You can use the 'Browse' box to filter by the unique code and select your entity by using the tick box, you can tick multiple groups/entities if desired. Once your selections have been made, press the 'OK' button.
- 6.85 Once you have selected your specific Group or Entity you need to select the Counter –Group/Company, which is done in the same way.

- 6.86 You can select specific Counter Groups/Company's if you are looking for a certain match, but if you want to see all matches for your department you should select 'WGA' under 'Counter Group'.
- 6.87 To view your Intercompany Report, press the 'Run Report' button.
- 6.88 You can explore the detail of specific transactions by pressing the  button next to an entity. You can get more detail by pressing the 'Expand' button as you move through a transaction to provide details on the match relationship it's in and the specific account codes (highlighted).
- 6.89 You can also use the 'Filter' section to identify specific matches by searching for certain Counter Company's or Account codes. The report will update in real time as you type.
- 6.90 If you want more detail you can press the 'Select Visible Columns' button () to the right of the report banner which will provide you with a list of columns to choose from. For example, the 'Report Number – Description' column will provide the name of the match relationship the entities are in.
- 6.91 To view the details of all intercompany transactions within the WGA structure, right click on an Entity and click through the 'Expand/Collapse' menu and press 'Expand All'.
- 6.92 To put the report in a format that can be given to the NAO, press the 'Print' button on the bottom right of the report window. This will output the report into a printer friendly layout showing the same detail and transactions that you selected in the report view
- 6.93 From this menu, you can press the 'Open Spreadsheet' button which will output the report to Excel in Controller; it can then be saved to File Share and downloaded to your local machine to be passed to the NAO

Chapter 7

CG Forms & Balance Agreement

CG Forms

CG-01 – WGA Agreement of Balances and Transactions Form

- 7.1 This form is to document the agreement of transactions and balances between central government WGA bodies. The form includes further instructions on how to complete it.
- 7.2 Consolidation Managers should ensure that the form is completed in respect of all balances and transactions above £5 million with other WGA bodies.
- 7.3 Where there are significant differences (more than £200,000) between amounts recorded by two bodies:
- 7.4 The CG-01 should include details of the differences, including supporting papers.
- 7.5 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.
- 7.6 A copy of the CG-01 and supporting papers should be attached to CG-02 'Notification of Completion of WGA Agreement Process'.
- 7.7 The deadline for completion is detailed in Chapter 2, but the process should be started as soon as possible.
- 7.8 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 deadline date.

CG-02 – Notification of Completion of WGA Agreement Process & CG02 Annex – Departmental Balances with Local Authorities

- 7.9 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.
- 7.10 Attached to the CG-02 should be:
- 7.11 A copy of the CG-01 and supporting papers where there are significant differences (more than £200,000) between amounts recorded by two bodies
- 7.12 Annex 'Departments balances with Local Authorities' which records transaction amounts of £1m and over between central government

departments and local authorities (it is not required that you agree these balances directly with the local authority).

7.13 The information in the CG02 Annex will be used for the WGA eliminations.

7.14 The deadline for completion is detailed in Chapter 2.

CG-03 – Confirmation of Minor Body status

7.15 This form is to confirm minor body status for 2018-19

7.16 Consolidation Managers of minor bodies should complete the form.

7.17 Completed forms should be sent to the Treasury WGA Team at wga.team@hmtreasury.gov.uk

7.18 The deadline for completion is detailed in Chapter 2 in the Thresholds section.

CG-04 – Management Review Checklist

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

7.20 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.

7.21 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.

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

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

7.24 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. 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.

7.25 Consolidation Managers: should initial and date each item on 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)

7.26 Consolidation Officers: should initial and date this checklist once his/her review has been completed.

CG-05 – Notification of Audit Completion

7.27 This form is completed at the end of the DCT 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. This form is only required where the DCT itself is audited.

Balance Agreement process – Further information

- 7.28 Central government departments, ALBs and administered funds should formally agree transaction streams and balances that are above £5 million with central government counterparties.
- 7.29 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. Receivable and payable balances with the same counter party should be reported gross and not netted-off.
- 7.30 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.
- 7.31 The initiating body (or service provider) is the WGA body that originates a transaction with another WGA body.
- 7.32 The receiving body (or purchaser) is the other WGA body.
- 7.33 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.
- 7.34 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.
- 7.35 If the entries are agreed, the Agreement of Balances form should be signed off on and returned to the originating body.
- 7.36 If the balances cannot be agreed, significant non-agreed balances (£200,000+) require further information to be provided. This could include copies of paperwork or contract details.
- 7.37 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.

- 7.38 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.gov.uk) as soon as the differences are known.
- 7.39 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 to facilitate elimination.
- 7.40 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.

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.

- 7.41 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.
- 7.42 The Principal Civil Service Pension Scheme (PCSPS) will provide reports to Consolidation Managers containing details of pension contributions receivable during 2018-19 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.

- 7.43 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.
- 7.44 The Treasury WGA team maintains a current contact list for agreement of balance contacts. Please send them an email at wga.team@hmtreasury.gov.uk if there are any changes to the current contact in your organisation for the WGA agreement of balance process, or if you are unsure of contact details for another central government body.
- 7.45 Intra-group transaction streams and balances are not required to be agreed with the following entities/sectors:
- HMRC IRT813 (in relation to tax and duties)
 - National Insurance Funds
 - Academies
 - Local Authorities
 - Clinical Commissioning Groups
 - Public Corporations
 - Minor bodies (transactions with minor bodies should be treated as if they are with external bodies)

Chapter 8

What's New for 2018-19

New CPIDs and SCOAs

- 8.1 Please read the Updates tab on the DCT for a full list of new CPIDs and SCOAs.
- 8.2 Some new SCOAs have been added to the DCT that are only intended to be used by a particular entity. The relevant line of the DCT will be clearly labelled with the entity that should be using it.
- 8.3 On the taxation income for the year ended 2018-19 tab there will be added lines covering SCOAs for bank surcharges, council tax income from local authorities for Northern Ireland and soft drinks industry levy
- 8.4 The Current Trade and Other Receivables tab will include a line for recording SCOAs relating to prepayments received by the consolidated fund.
- 8.5 The operating income tab will include lines for reporting the NDR business rate tariff income from local authorities.
- 8.6 The operating costs tab will include a line covering pension top ups made to local authorities.

Formatting

- 8.7 The tabs are now colour coded to segment the DCT visually. Cells requiring entry within tabs have been coloured green.
- 8.8 The appearance of tabs relating to CPID entry is now vastly different.

CPID Entry

- 8.9 There are now two methods for entering CPID information: the 'CPID Input' method and 'Add Rows' method.
- 8.10 The first method will be more appropriate for entities with a large number of CPID transactions. The DCT will default to this method and will require you to click the 'switch methods' button to change to the 'Add Rows' method.

IFRS 9

- 8.11 There have been changes to IFRS 9 which will come into effect for the 18/19 WGA process. These changes will impact the classification and measurement of financial assets and liabilities as well as the reclassification and impairment of these instruments. The changes made to IFRS have impacted the layout of the DCT tabs covering these areas.

Speed and File Size

- 8.12 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 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.

Chapter 9

Completing WGA as a Public Corporation

Process

- 9.1 Public Corporations are not required to participate in the balance agreement process, although it is recommended that they agree balances with other entities wherever feasible.
- 9.2 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.
- 9.3 A public corporation's sponsoring department can upload their DCT to OSCAR on their behalf. Alternatively, DCT's can be submitted via email so the WGA team to upload them.
- 9.4 Form CG01, CG02 and CG02 Annex are not required as the balance agreement process is not mandated. Form CG03 can be completed if the Public Corporation can show that it should be treated as a minor body. Form CG04 is required and parts 1 and 1b must be completed.
- 9.5 Public corporations 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.
- 9.6 Public corporations transferring into the public sector from the private sector should prepare WGA information only from the date of transfer.

Financial Accounting Treatments

- 9.7 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.

- 9.8 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.
- 9.9 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.

Chapter 10

Mismatches

- 10.1 Mismatches occur when there are differences between what you are pointing to another WGA organisation and what the corresponding organisation is pointing back
- 10.2 This chapter 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.
- 10.3 A mismatch analysis tool, or the mismatch report generated using this tool, can be made available to you on request. This will show your mismatches with other entities based on the current dataset available in OSCAR on that date. Alternatively, you may be sent a mismatch report by the WGA team when a mismatch is being investigated. If this is before Cycle 2, then data can be amended within the DCT to resolve the mismatch. If the involved party's data has already been submitted, this may require a manual journal by the WGA team (therefore we would want to pick up on mismatches to prevent or correct them at an early stage).

Difference in amounts

- 10.4 This mismatch type occurs when the entities record the transaction to each other at differing amounts.
- 10.5 The balance agreement process should minimise the occasions when this occurs within central government for significant balances and ensure that evidence is recorded via the CG forms when significant mismatches do still exist.

Difference in counterparty allocation

- 10.6 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.
- 10.7 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. Ideally the solution is agreed between all the parties to the transaction so that each step in the transaction is recorded in a way that aligns.

Error in positive/negative signage

- 10.8 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.

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

Different match relationships

- 10.10 Agreement on use of match relationships forms part of the balance agreement process, so we would expect that occurrence of this issue on significant balances within central government would be limited.
- 10.11 The issue would occur when counterparties are classifying the balance differently, for instance one party treating an amount as a loan, while the other party records a trade receivable. The two sides of the transaction would then fall into different match relationships (which are designed to group together similar transaction types) and this causes a mismatch.
- 10.12 Resolution of this issue would require agreement of how the balance should be treated and corresponding amendment of the data in one parties DCT.

Annex A

Contacts

Queries & Submissions

wga.team@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'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 Chapter 4). For any other problems, please consult the Treasury WGA team (wga.team@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 wga.team@hmtreasury.gov.uk for advice and we will investigate other possible solutions for you.
- 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: wga.team@hmtreasury.gov.uk
- C.5** 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.

- C.6** 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.
- C.7** 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.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.8** 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.
- C.9** 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.gov.uk.
- C.10** 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.gov.uk.
- C.11** 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?
- Report all PFI and financial commitments in the additional information, including those with other WGA bodies.

C.12 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.13 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.14 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

C.15 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.

C.16 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.