

**Whole of Government Accounts
Local Government
Guidance 2020-21**

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1 Introduction

1.1 Context

The Whole of Government Accounts (WGA) are prepared by HM Treasury in accordance with the Government Resources and Accounts Act 2000.

These financial statements consolidate more than 9,000 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.

This guidance is for those within local government that are involved in the production of Whole Government Accounts.

Data is collected from entities using the OSCAR II system.

The external auditors of a local government entity have a statutory responsibility to review and report on the Whole of Government Accounts return if the entity is above the audit threshold limit.

1.2 Oscar II – Key Points and new for 2020-21

- Organisations can run the counterparty Matches Report themselves and are able to see live published data from other organisations for easier rectification of counterparty transactions
- Restatements Analysis Worksheet requires single input that will feed into the relevant proforma tabs
- More than one person can work on the submission at the same time on near real time data
- SCOA codes will be available on the OSCAR II and on [GOV.UK](https://www.gov.uk)
- CG01 and CG02 forms can be downloaded from OSCAR II
- Historic DCTs for 2019-20 can be viewed and downloaded to excel from Oscar II as well as the facility to toggle between 2019-20 and 2020-21 financial years. They can also be downloaded to Excel by each individual tab (see section 4.2.3) – **NEW FOR 2020-21.**
- Ability to download the individual tabs of the DCT instead of the Audit Report, and also run the new primary financial statements report, accessed alongside the Audit Report options. This could be used to provide the auditors with assurance (see section 7.2.7) – **NEW FOR 2020-21.**

1.3 Purpose of this document

The purpose of this document is to provide users with information on the processes related to Whole of Government Accounts (WGA) which will be performed within OSCAR II.

1.4 Related materials

This guidance is to be read in conjunction with the following materials:

- WGA finance guidance including forms and associated guidance (available on [GOV.UK - https://www.gov.uk/government/collections/whole-of-government-accounts](https://www.gov.uk/government/collections/whole-of-government-accounts))
- Guidance videos.

1.5 How to use this guidance

The guidance has been divided into sections to meet the reporting requirements of the WGA process. Users should be able to refer to specific sections to achieve a task e.g. submit counterparty transactions, or to enter financial information into the proforma tabs.

1.6 Additional support

If you have any issues or queries do not hesitate to get in touch:

- For technical queries relating to OSCAR II access and the WGA application, please contact oscar@support.deloitte.co.uk
- For any queries relating to the requirements and definitions for the WGA data please contact wga.team@hmtreasury.gov.uk.
- For devolved administrations, please refer to your devolved administration contacts:
Northern Ireland Bodies contact: wga.afmd@finance-ni.gov.uk

1.7 Key Dates, Deadlines and Thresholds

1.7.1 Key Dates and Deadlines

The WGA deadlines apply to all local government bodies with the exception of the bodies listed below.

Submissions	31 July 2022	31 August 2022
Data Collection Tool	Unaudited Data DCT (Cycle 1)	Audited Data DCT (Cycle 2)
Forms & Documents	Draft CG04 Management Review Checklist	Final CG04 Management Review Checklist Copy of Final Published Accounts CG05 Audit Completion Form (entities over the Audit Threshold)

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

The timetable above does not apply to local government bodies in Devolved Administrations, who are covered by separate arrangements.

1.7.2 Thresholds

DCT Audit: A local 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

For entities below the audit threshold, we still require a completed and signed CG-04 Management Review Checklist. The audit thresholds above do not apply to the devolved administrations and their sponsored bodies. Please refer to the guidance provided by devolved administrations in relation to these.

The Comptroller and Auditor General (C&AG) is the group auditor of the WGA in line with Government Resource and Accounts Act 2000, section 11 (GRAA). In line with the GRAA, a person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section. Under ISA 600, the group auditor has the right to direct component auditors to carry out specific work to support their audit of the group. The work of the C&AG is carried out by the National Audit Office (NAO).

The rights and requirements of the NAO can extend beyond the thresholds set by HMT, which do not prejudice the rights of the NAO. The NAO have informed us that they will need to consider the revised HMT thresholds alongside HMT's developing analytical review controls to determine whether they require, for their purposes, any assurances from auditors of components who are below the HMT thresholds. If/where additional work is required the NAO will contact the relevant component auditor(s) regarding the scope and timing of this work.

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 30 June 2022. The minor body thresholds can be found within the CG03 form, which is published on the Treasury WGA website. For reference, the minor bodies thresholds are as follows:

All these items must be below £30m for 2019-20 **and** 2020-21 to qualify as a minor body:

- ❖ Gross expenditure for both years
- ❖ Gross income for both years
- ❖ Gross assets as at 31 March 2020 and 31 March 2021
- ❖ Gross liabilities as at 31 March 2020 and 31 March 2021

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 Roles and Responsibilities

The key deliverables for local government organisations are the DCT, and the resulting entry of statement of accounts and counterparty data onto OSCAR II.

Other forms which may need to be completed to support the completion of the DCT are:

- **CG-03 – Confirmation of Minor Body status**
- **CG-04 – Management Review Checklist**
- **CG-05 – Notification of Audit Completion (only for entities above the audit threshold)**

Links to these forms can be found on the Local Government '**Homepage**' for OSCAR II. These forms are also available on the HM Treasury WGA website:

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

For additional guidance on LG forms, please see section 9 in this document.

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

2.1 Requesting access to OSCAR II

2.1.1 Local Government

To submit a request to become an OSCAR user, you must complete a new user form available on [GOV.UK](#) and send through the completed form to the WGAOSCAR@hmtreasury.gov.uk.

Once the WGA team has confirmed your request has been accepted, you should receive an activation email from noreply@okta.com shortly after this to set up your OSCAR account.

You can find further details on the OSCAR User Guide at:

<https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

For clarification purposes, User Authorisers (UAs) are nominated users who are authorised to add new users, amend existing user access and remove users from the OSCAR all system.

3 Accessing OSCAR II

3.1 Brief description

This section explains how to obtain access to the OSCAR II system and navigate to the WGA area.

3.2 Activities

The activities to carry out this step are as follows:

- Log in page
- Navigating to WGA.

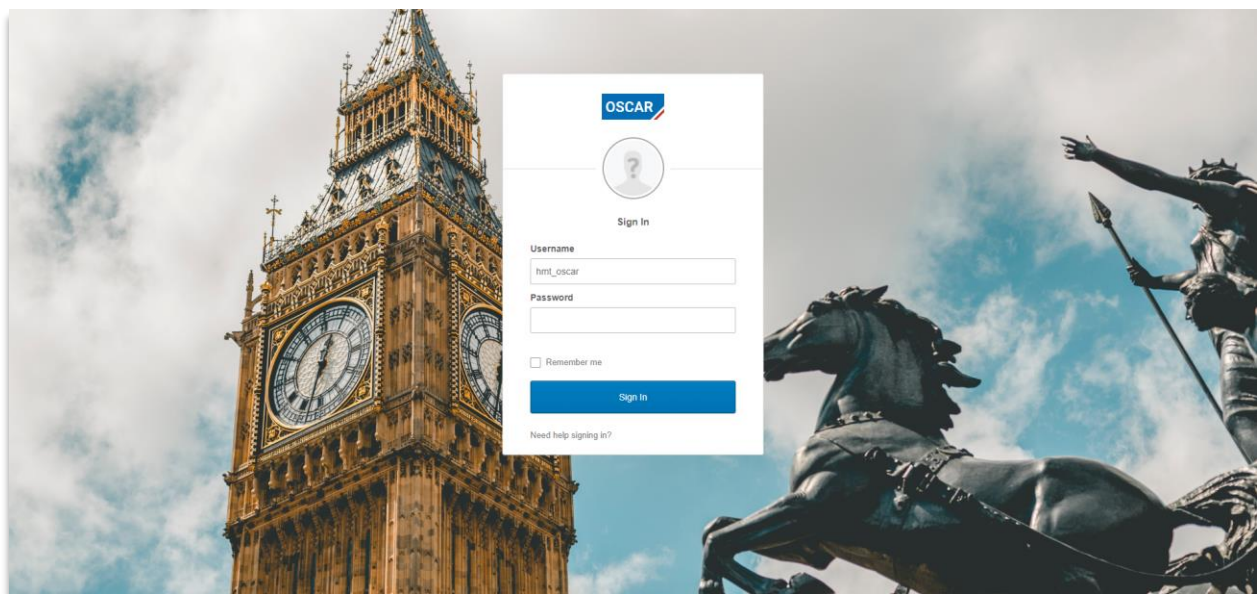
3.2.1 Log in page

After you have successfully created an account (<https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide>), you will be able to access the login page (you can also do so by using the link provided in the 'Welcome to OSCAR' email).

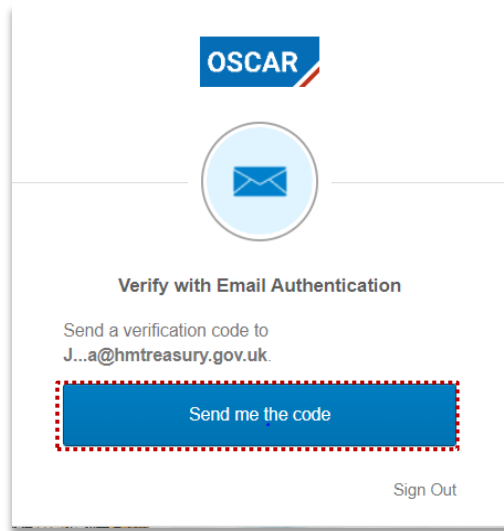
In the login page, you will find 'Email authentication', with your email address partly masked. Email authentication provides an additional layer of information security and will be required every time you log into OSCAR II. The authentication process includes three steps:

- Generate a single-use authentication code;
- Retrieve the code from your inbox; and
- Enter the code in the login page.

To log into OSCAR II, use the link <https://oscar.hmt.gov.uk> and you will arrive at the log in page to enter your username and password:



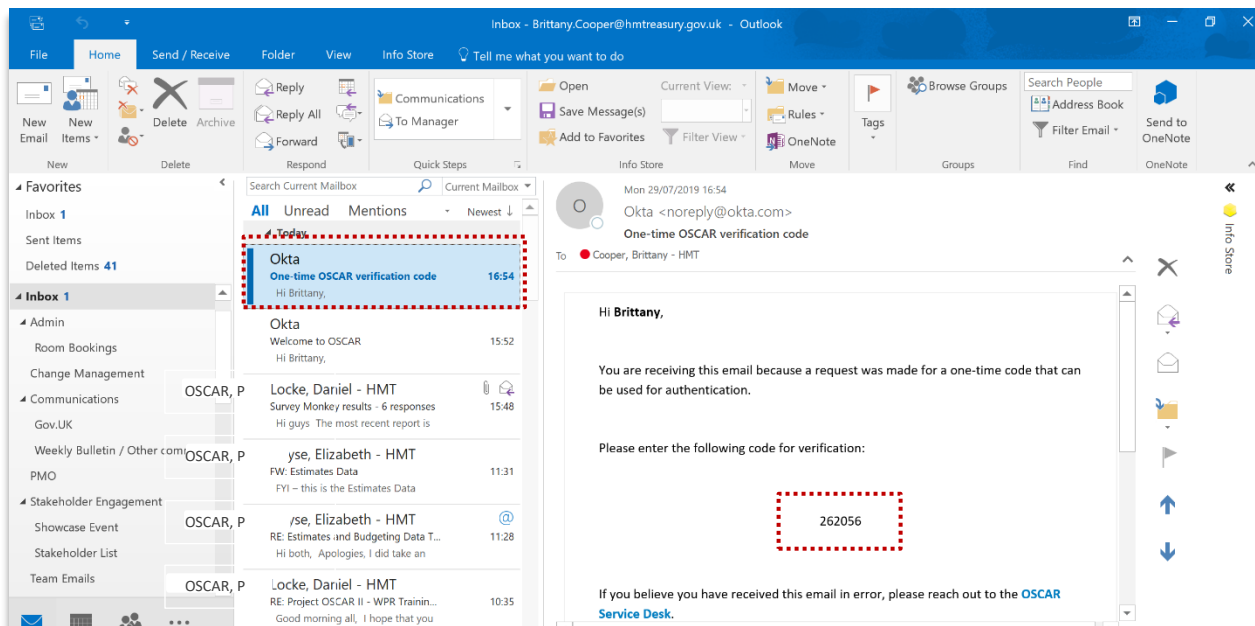
To generate the single-use authentication code click on ‘**Send me the code**’ in the Email Authentication Form.



Once done, an email will be sent to your inbox, with subject ‘One-time OSCAR verification code’. In the email you will find a code, as shown in the example below.

IMPORTANT:

Your code might arrive in your Junk/Spam inbox, please check these folders for email from OKTA



In the OSCAR II Email Authentication Form, you will find an empty field titled '**Verification code**'. To access the system, you will need to copy the verification code from the email, paste it into the field (or type it in manually) and click on the blue '**Verify**' button.

OSCAR

Verify with Email Authentication

A verification code was sent to J...a@hmtreasury.gov.uk. Check your email and enter the code below.

Haven't received an email? [Send again](#)

Verification code

227545

Verify

Sign Out

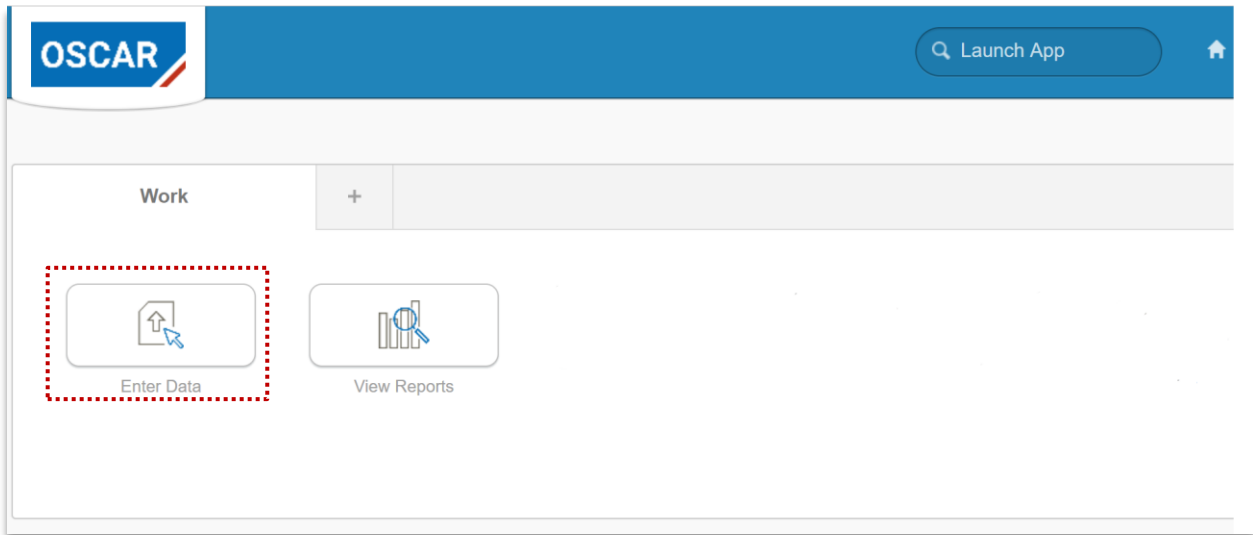
3.2.2 Navigating to WGA

Once you have successfully logged in using your credentials you will be able to navigate to the WGA area by the following steps.

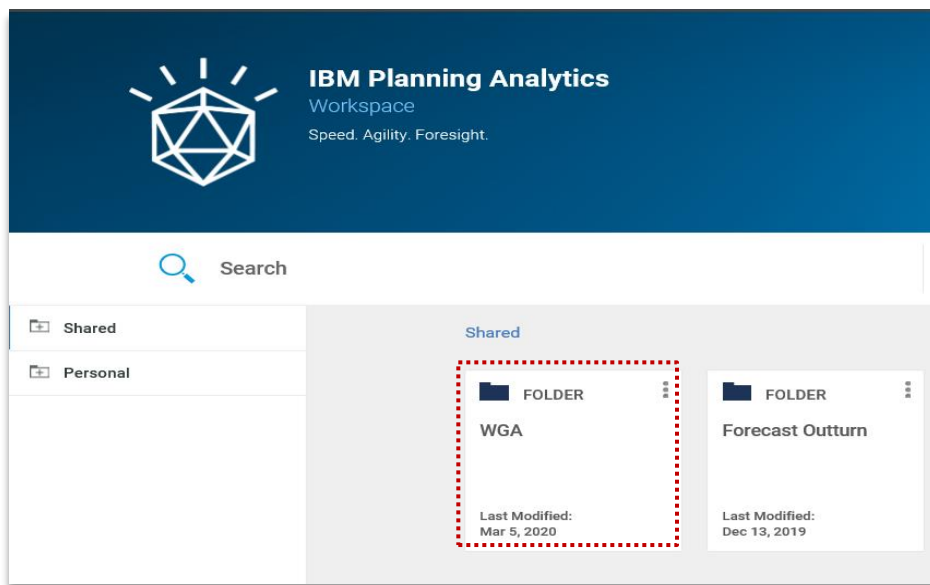
In the OSCAR II landing page, you will find two options:

- | | |
|---------------------|--|
| <i>Enter data</i> | This directs users to the data entry pages |
| <i>View Reports</i> | This directs users to the OSCAR II reporting interface |

Click the '**Enter Data**' tile to proceed to the area that contains access to all the processes required for data submission (including WGA).

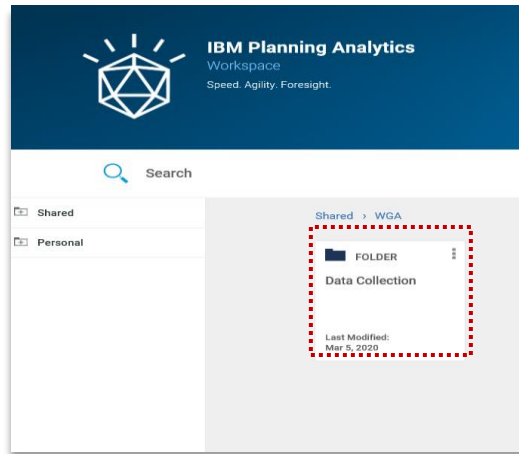


After clicking on the **'Enter Data'** tile, you will reach a screen titled "IBM Planning Analytics". This is where you will find folders which relate to different processes. To proceed to the WGA area, click **'WGA'**.

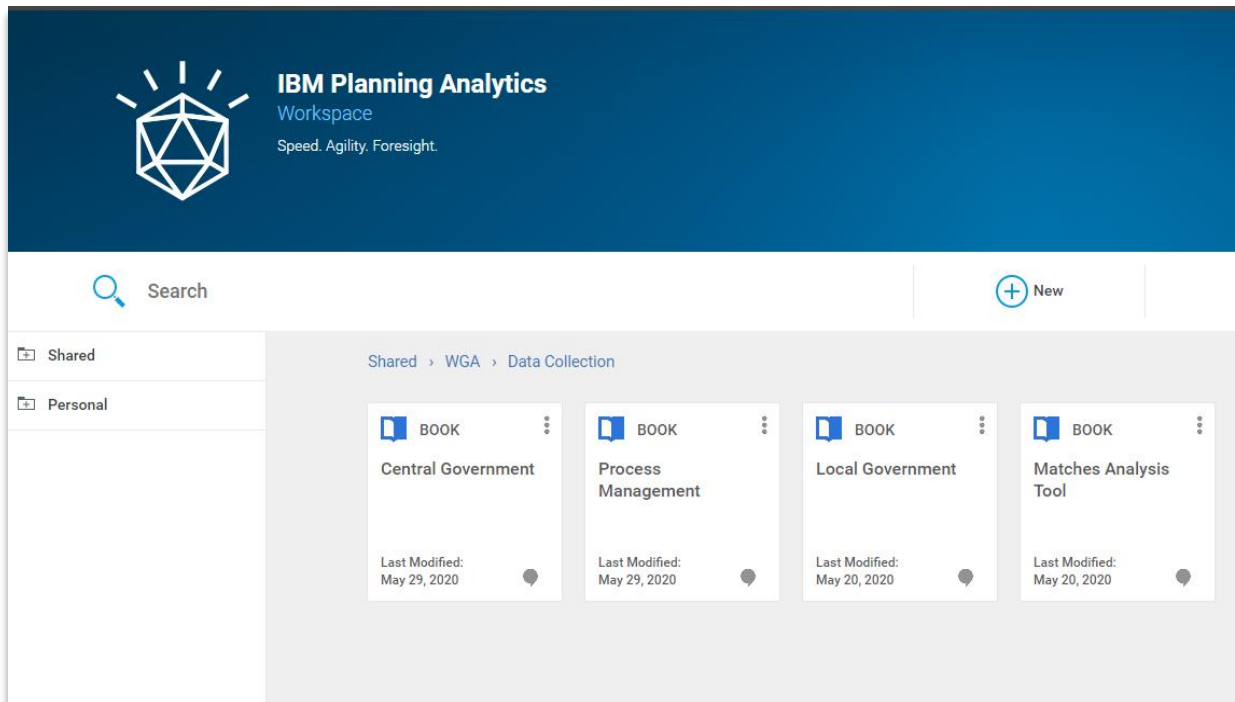


Note that the tiles you see depend on your security profile and may be different from what you see in the example.

Selecting the WGA Folder will further take you to the 'Data Collection' Folder page.



After selecting the 'Data Collection' folder, you will reach the following landing page where you will find a series of input 'books' to allow submission of data.



Note that the tiles you see depend on your security profile and their number may be different from what you see in the example.

3.3 Next steps

More detail on what these books are can be found below:

- Local Government Book – 7 Step in this guidance
- Matches Analysis Tool – section 6.2.4
- CG Forms – section 9 Annex B.

4 WGA on OSCAR II

4.1 Brief description

Data collection for the Whole of Government Accounts return has been organised into ‘books’ for data providers to enter. This section will outline the ‘books’ and activities which can be completed in each. Please note that the screenshots show 2019-20 but equally apply to 2020-21.

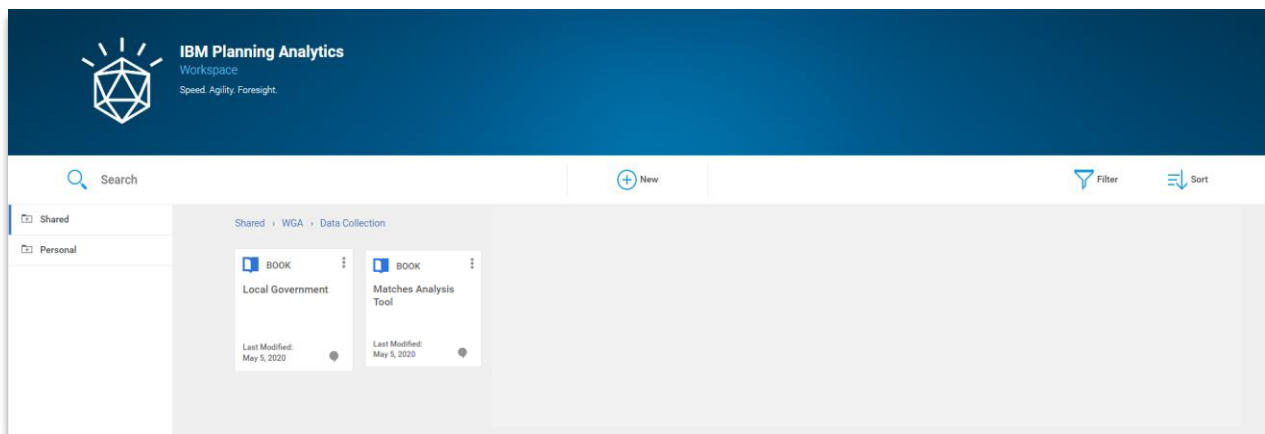
4.2 Activities

The activities to carry out this step are as follows:

- Introduction to WGA books
- Overview of the WGA process.

4.2.1 Introduction to WGA books

There are several WGA books where you can perform a number of different tasks:



Local Government

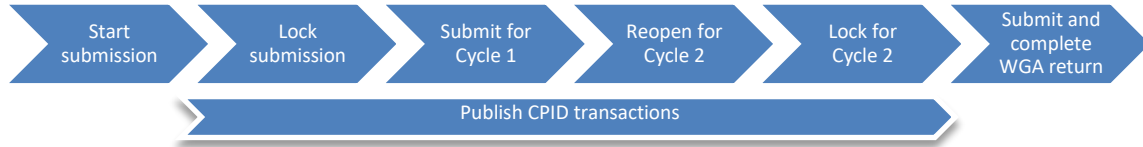
Entry and submission of Local Government financial information

Matches Analysis Tool

Dynamic table to view published counter party transactions

4.2.2 Overview of the WGA process

Below diagram shows the steps involved in the WGA submission process:



Start	This step is to begin the input process
Publish CPID transactions	Users are able to enter counterparty transactions and publish at any point of the input process before submission
Lock submission for review/audit acceptance	Above audit threshold: This indicates to the WGA team input is ready for audit acceptance
	Below audit threshold: Select once you have completed input and progress to Cycle 1 submission step
Submit and close for Cycle 1	Above audit threshold: Submit to finalise Cycle 1 data and commence the audit process
	Below audit threshold: Review data and submit for Cycle 1
Reopen for Cycle 2 changes	Above audit threshold: Select reopen to enter any audit revisions
	Below audit threshold: Select reopen for any Cycle 2 changes
Lock for Cycle 2	Above audit threshold: Select to lock the submission and generate a final pack for audit completion
	Below audit threshold: Select once you have completed any changes and progress to Cycle 2 submission step
Submit to finalise Cycle 2 and complete WGA Return	Above audit threshold: Once the audit has completed and changes agreed and processed, submit to finalise the WGA return
	Below audit threshold: Review data and submit to finalise the WGA return

4.2.3 Historic DCT's

There is now the facility on Oscar II to view both 2019-20 and 2020-21 DCT's alongside each other by toggling between the two financial years. These can be accessed as follows by selecting "Data Collection Historic" and then "Local Government Historic" or "Central Government Historic" sets of books as follows (example shows a central government organisation but a local government organisation or Public Corporation can be selected):

Shared > WGA

This screenshot shows a OneDrive folder view for 'WGA'. It contains two folder cards. The left card is for 'Data Collection Historic', which is highlighted in yellow. It shows a folder icon, the text 'FOLDER', and 'Last Modified: Jan 31, 2022'. The right card is for 'Data Collection', showing a folder icon, the text 'FOLDER', and 'Last Modified: Oct 2, 2019'. Both cards have a three-dot menu icon in the top right corner.

Shared > WGA > Data Collection Historic

This screenshot shows a OneDrive folder view for 'Data Collection Historic'. It contains two book file cards. The left card is for 'Local Government Historic', which is highlighted in yellow. It shows a book icon, the text 'BOOK', and 'Last Modified: Feb 23, 2022'. The right card is for 'Central Government Historic', which is also highlighted in yellow. It shows a book icon, the text 'BOOK', and 'Last Modified: Feb 3, 2022'. Both cards have a three-dot menu icon in the top right corner and a speech bubble icon in the bottom right corner.

OSCAR II WGA – Local Government Guidance

The screenshot shows the top navigation bar of the OSCAR II WGA system. It includes a dark header with navigation icons on the left, the text 'Central Government Historic' in the center, and a user profile 'Aaron O'Neill' on the right. Below the header is a main navigation menu with items: Homepage, Validation Report, Decimal Points Validations, Validations, Bulk CPID Input, CPID Transactions, SoCI, SoFP, Restatement Analysis, Tax, Operating Income, Operating Cost, Fin Cost, PPE, IFA, T&OR, and T&OP. A secondary menu below contains: Other Fin Assets, Other Fin Liabilities, Fin Instruments, Cash & Inventories, Provisions, Pensions, Reserves, Contingent Liabilities, Assocs & JVs, and Add Information.

Entity Selection

A dropdown menu for entity selection. The selected option is 'organisation_vga' with the description 'Dept. for Business, Energy & Industrial Strategy'. The dropdown is highlighted in yellow.

Year selection

A dropdown menu for year selection. The selected option is 'year_vga' with the description '2019-20'. The dropdown is highlighted in yellow.

Cycle Selection

A dropdown menu for cycle selection. The selected option is 'adjustment_type_vga' with the description 'Cycle 1 Input'. The dropdown is highlighted in yellow.

1. Filter for user to choose organisation
2. Filter for user to choose current year/previous year
3. Filter for user to choose cycle

4.3 Next Steps

You will be able to select the correct book based on what action you want to perform and understand the collection cycles. Also, please note that you need to reselect all the options above for the data to refresh and show correctly.

5 Step: Data entry features

5.1 Brief description

This section describes the steps for data providers submitting project data to the OSCAR II system.

The input screen is the focal point to the WGA book as it allows data providers to enter data for the current year, forecast data, and view historical data once this has been migrated to the new system.

5.2 Activities

The activities to carry out this step are as follows:

- Select the organisation
- Navigating tabs
- Entering data
- Saving and refreshing data
- Copy / paste input view
- Exporting data.

5.2.1 Selecting the organisation

The screen below is from the 'Homepage' which the main form for inputting project data. You will only be able to see Organisation's for which your access security has been set for (in practice this means most users will see only one organisation). Once you have selected the appropriate organisation, the selection will be applied to all other proforma tabs.

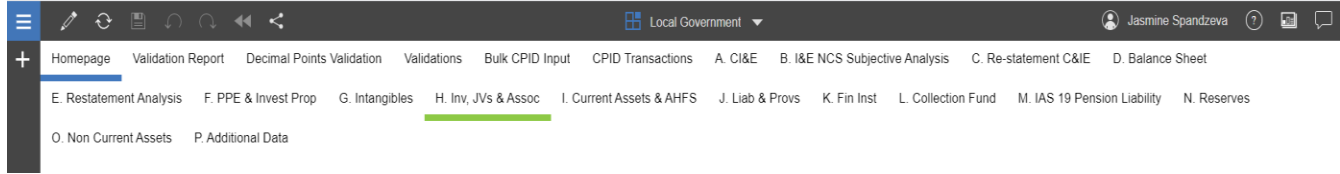
The screenshot shows the OSCAR Whole of Government Accounts interface. At the top left is the OSCAR logo, and to its right is the text 'Whole of Government Accounts'. On the top right, there are three icons: an information icon (i), a warning icon (!), and a help icon (?). Below these is a green 'VALIDATE' button. The main content area is divided into sections. The first is 'Entity Selection', which contains a dropdown menu with a red dashed border around the selected option: 'organisation_wga Bristol City Council'. Below this is the 'Return Information' section, which includes a 'Workflow Status' (Open) and a 'Workflow Description' (Status: Open. Please select Start to begin return.). To the right of the description is a table with two columns: 'Workflow Step' and 'Guidance'.

Workflow Step	Guidance
START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.
PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)

5.2.2 Navigating tabs

The below screenshot shows the areas presented as tabs along the top of each page and are accessible from any area.

At the top of each screen you are presented with tabs which lists activities which can be performed as shown below:



You can navigate from tab to tab by simply clicking on a tab.

The current tab will be highlighted as blue, while hovering over a tab will highlight the tab as green as shown below

5.2.3 Entering data

When you enter data and move to a different cell, the recent inputs will turn green. This is to differentiate between new data entry and data which has already been committed to the database. When you 'Save' or 'Refresh' the page, entered data will turn to black and be saved into the proforma.

30,917.70	32,604.12	33,447.33	32,041.98
7,000.00	399.00	245.00	237.80
600.00	10,000.00	666.00	795.00

IMPORTANT:

Please note negative numbers are to be entered with a minus sign (-). Using brackets to indicate negatives e.g. (1,000) will return an error.

Please be mindful of this when copying and pasting from your own workbook.

In the proforma templates different colour of cells have different functionality:

1. *White cells* - allow data input and will be saved into the database when you click 'Save' or 'Refresh'
2. *Light grey cells* – these cells represent calculated cells, prior year data, or pull data from other proforma tabs e.g. restatement data. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh', entered data disappear and will not save into the database.
3. *Dark grey cells* – these are not required for data entry. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh', entered data disappear and will not save into the database.

OSCAR II WGA – Local Government Guidance

Intangible Assets Cost	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000
Carried forward at 31 March (as shown in last year's accounts)	6,288	0	6,170	14,739	1,772
Adjustment	0	0	0	0	0
Restated balance	6,288	0	6,170	14,739	1,772
Balance brought forward at 1 April	0	0	0	0	0
Additions	0	0	0	0	0
Donations	0	0	0	0	0
Impairment losses	0	0	0	0	0
Impairment reversal	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Transfers	0	0	0	0	0
As at 31 March 2020	0	0	0	0	0

IMPORTANT:

You can enter data into the dark grey cells, and it will impact on any subtotals/totals that are in this sheet. However, the data will not be saved to the database (and therefore will not count as part of your return), it may cause validations to fail and will disappear if you refresh the tab.

5.2.4 Saving and refreshing data

Once you have entered data, saving or refreshing the page will turn the text black and commit the data to the database.

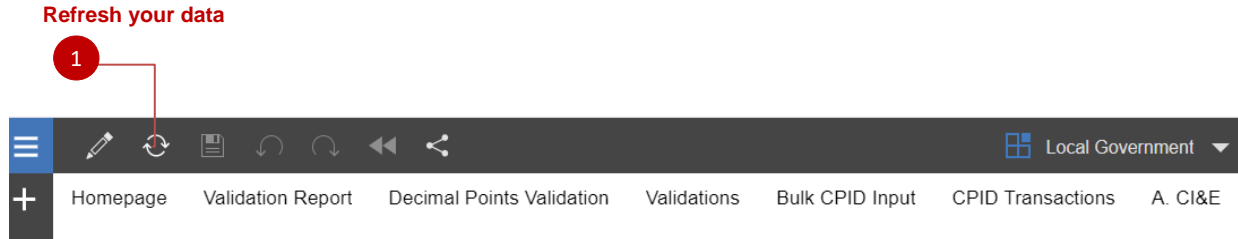
Clicking the 'Save' button will commit data to the database per the screenshot below:

CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year
As at 31/03/2020

Spreadsheet View:
REBUILD VIEW
SAVE

	£'000	Comment
Net cost of services	0	
Corporate income and expenditure		
Provisions expense (any amount not in NCS)	0	
Trading operation results - Income	0	
Trading operation results - Expense	0	
Other corporate income	0	
Other corporate expense	0	
(Following Group Accounts Only)		
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde Pship for Transport	0	

You can also click on the refresh button indicated below which will also commit the data to the database and act as a saving function.



Please note that if you do not 'Save' or 'Refresh' your tab and navigate away, or close the web page, entered data will be lost.

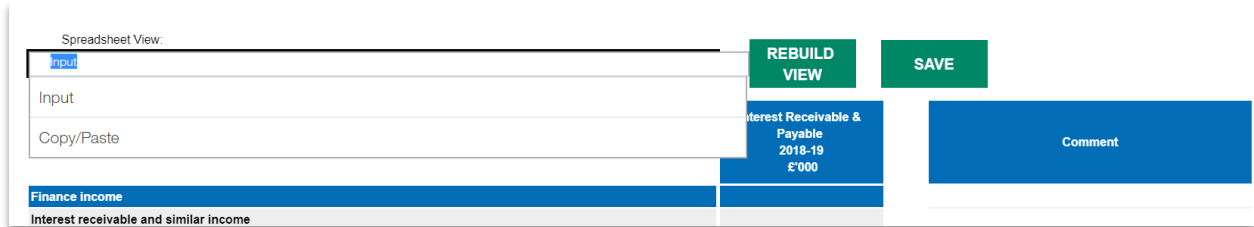
IMPORTANT:
Do Not Use the Refresh button on your web browser but the Refresh/Save buttons on your worksheet.

The screenshot shows a web browser window with the OSCAR II application open. The browser's address bar shows the URL 'paw.oscar-tst.deloittecloud.co.uk'. A red dashed box highlights the 'Reload this page' button in the browser's navigation bar. The application interface shows a navigation menu with various tabs, including '13. Other Fin Liabilities' which is currently selected.

5.2.5 Copy / paste input view

Some proforma tabs which have multiple tables have the ability to select a copy and paste spreadsheet view. This will allow you to easily copy and paste blocks of data from your own workbook directly into OSCAR II.

The relevant tabs will have the below drop-down menu, where you can select Copy/Paste and then 'Rebuild view' to change the sheet view.




You will find guidance on enabling copy and paste here:

<https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide>

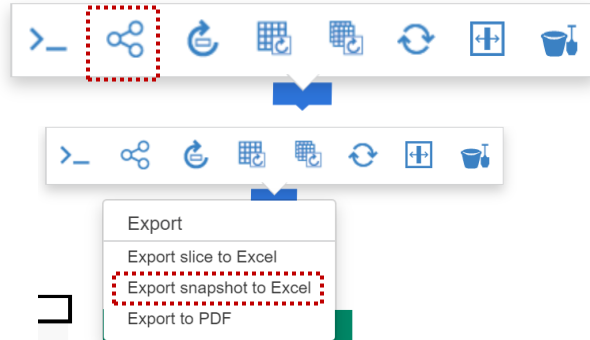
5.2.6 Exporting data

Users have the ability to export the current proforma tab into an excel document.

You are able to click anywhere on data entry area of the input form, after which a blue comment box will appear which looks like this: 

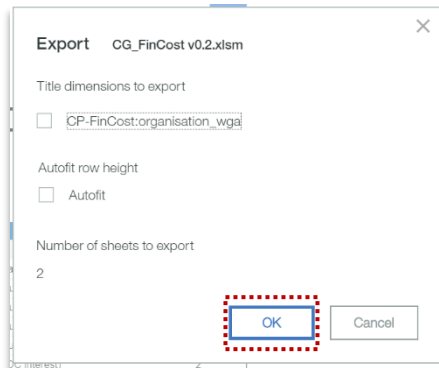
Once you click the blue box, a further bar will appear:

Select the export icon



Select 'Export snapshot to Excel'

You can then click ok and the form will download to your device



Please note that no formulas will be downloaded when you export the document.

5.3 Next steps

You will now be aware of the features found within the data input books to navigate, enter data effectively, save, and export data.

6 Step: Counter party transactions

6.1 Brief description

Once you have clicked 'Start' on the Homepage you will be able to input counter party data. There are two options for entering counterparty transactions, either via the CPID transactions method, or bulk CPID input method. If you have few counterparty transactions you may want to use 'CPID transactions', else if you have a significant amount of counterparty transactions you may want to use 'Bulk CPID input'.

6.2 Mismatches - overview

Mismatches occur when there are differences between what you are pointing to another WGA organisation and what the corresponding organisation is pointing back

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.

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

This mismatch type occurs when the entities record the transaction to each other at differing amounts.

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

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.

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.

If one party reports a balance of say £900k, and the other doesn't due to materiality, the other party should report an equal amount in a similar MR to eliminate the balances.

Error in positive/negative signage

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.

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

Different match relationships

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.

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.

Resolution of this issue would require agreement of how the balance should be treated and corresponding amendment of the data in one parties DCT.

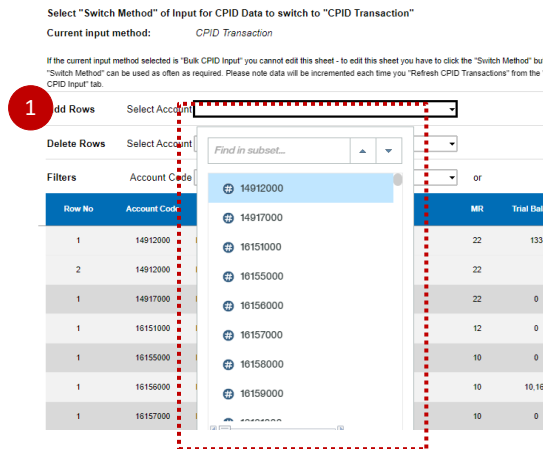
6.3 Activities

- CPID transactions
- Bulk CPID input
- Counterparty validation errors
- Matches analysis.

6.3.1 CPID transactions

If you have chosen to enter your Counterparty Transactions via CPID Transaction method, please follow the steps below:

1. Under 'Add Rows', select the account code that you wish to enter CPID transactions



2. Enter the number of rows / transactions for the selected account code and select 'Add rows'

Select "Switch Method" of Input for CPID Data to switch to "CPID Transaction"

Current input method: *CPID Transaction*

If the current input method selected is "Bulk CPID Input" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions" from the "Bulk CPID Input" tab.

Add Rows Select Account

SWITCH METHOD

Enter no. of rows

ADD ROWS

2

- Under the Instigating Entity Code, enter in the organisation codes
- After selecting the instigating entity, select the organisation ID for the Counter party Code
- 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

Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount	Instigating Entity Description	Counter Party Description	Total CPID Balance
-4,744	CAB010	BIS084	100	Cabinet Office	Dept. for Business, Energy & Industrial Strategy	4,877
			4,777			
0			0			0
0	3	4	5			0
0			0			0
10,163			0			0
			0			
			0			

- Mach Relationship Code will be presented in the 'MR' column
- You can make comments in the 'User Comments' column, if needed

MR	Trial Balance	User Comment	Auditor Comment	CPID Input Latest User and Timestamp
22	0			
22	0			
12	0			
10	0	7		
10	0			
10	0			
11	0			
10	0			

- Select validate when you have completed your data entry
- Your validation errors will appear in the 'Publish' and 'Submission' columns.

	Hard Validation Errors: Soft Validation Errors:	Publish 281 0		Submission 281 0
---	---	----------------------------	--	-------------------------------

Please make sure that all 'Hard Validation Errors' are resolved and for all 'Soft Validation Errors', comments are provided. You will not be able to Publish counter party transaction if there are Hard Validation Errors.

Publish validation errors prevent you from being able to share CPID transactions (e.g. incorrect CPID code) for other organisations to view, while submission validation errors prevent you from progressing in the workflow steps (e.g. entering a negative where a positive value is expected).

Please note:

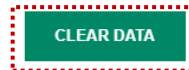
The total amount for the CPID transactions that make up the Trial Balance Account Balance will be automatically populated on the top row of the data set for that transaction. This will allow you to compare the total value of your CPID transactions, particularly if there are numerous transactions for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

6.3.2 Bulk CPID input

If you do have multiple CPID transactions to enter at once, you can use 'Bulk CPID Input' method.

1. If there is already data in this worksheet, that you would like to clear, select 'Clear data'

Select "Clear Data" to remove all data in the input grid.



1

2. Please make sure your current input method is 'Bulk CPID Input' before entering data on this worksheet

[Homepage](#)
 [Validation Report](#)
 [Decimal Points Validation](#)
 [Validations](#)
 [Bulk CPID Input](#)
 [CPID Transactions](#)
 [A. CI&E](#)
 [B. I&E NCS](#)
[E. Restatement Analysis](#)
 [F. PPE & Invest Prop](#)
 [G. Intangibles](#)
 [H. Inv, JVs & Assoc](#)
 [I. Current Assets & AHFS](#)
 [J. Liab & Provs](#)
 [K. I](#)
[O. Non Current Assets](#)
 [P. Additional Data](#)



Select "Switch Method" of Input for CPID Data to switch to "Bulk CPID Input" method.

Current input method: *Bulk CPID Input*

If the current input method selected is "CPID Transaction" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions".

2



- Select the number of Counter Party Transactions and select 'Add CPID Rows'

Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.

50

ADD CPID ROWS

- Once you have entered (or used copy and paste) the "Account Code", "Instigating Entity Code", "Counter Party Code", "CPID Amount £000s" and "User Comment (Optional)" if desired, for each of your lines then press "Validate CPID Input" to validate data

No validation errors

VALIDATE CPID INPUT

Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete
14912000	BIS004	CPS016	350	Dept. for Business, Energy & Industrial Strategy	The Crown Prosecution Service	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	G	Complete

- Any Validation errors will appear in this section'
- Once you have completed and validated your 'CPID INPUT', select 'Refresh CPID Transactions'. Please note data entered and refreshed will also appear in the 'CPID Transactions' worksheet.

REFRESH CPID TRANSACTIONS

6.3.3 Counterparty validation errors

Please be aware of counterparty validation errors listed below which will prevent your ability to 'Publish' counterparty transaction:

- Incomplete data fields
- Account code does not exist
- Instigating Entity does not exist
- Counter Party does not exist
- The column CPID Amount £000 contains a decimal place. Please remove the decimal place
- This SCOA must be 100% Allocated
- If the TB amount is zero, there should be no CPID amount
- Please delete the Instigator or CPID from the row
- Please delete the Instigator/CPID as there is no CPID value
- Invalid CPID Entity in column Counter Party Code
- Invalid Instigator Entity. The counter party is in your group
- Your chosen CPID is within your Instigator group

- Incomplete CPID entities provided
- The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.

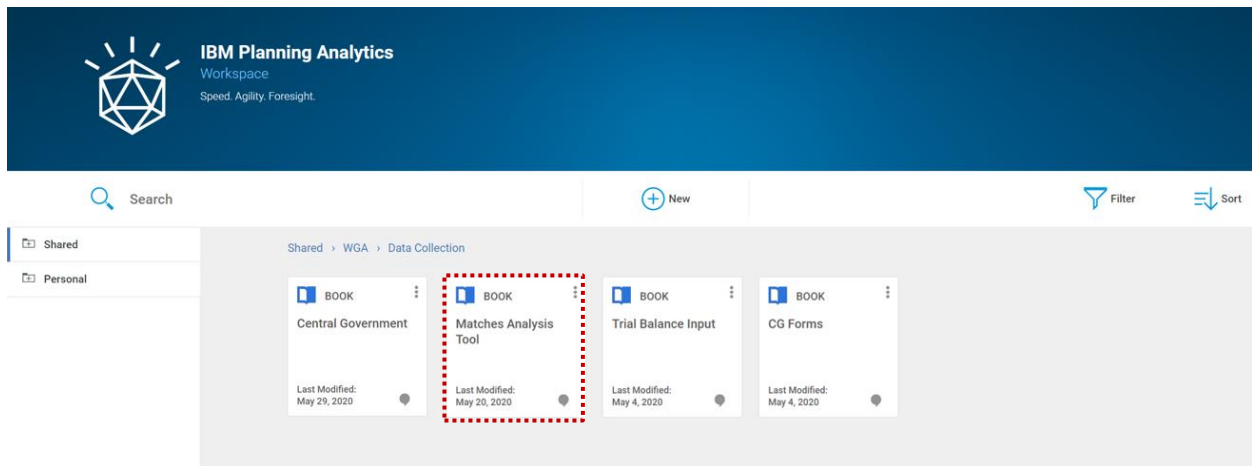
Please ensure these issues are resolved to allow you to 'Publish' your counterparty transactions.

6.3.4 Matches Analysis Tool

You are able to run the Matches Analysis tool where you are able to view other organisations published counterparty transactions. This can be run at any time and is dependant on organisations inputting and publishing counterparty transactions via the Homepage.

This is one of the most significant changes to OSCAR II compared to the previous way of collecting data. The ability to create a matches report and review mismatches before you make your cycle 1 submission should reduce the number of adjustments needed between cycle 1 and cycle 2. For local government users we recommend focussing on mismatches between local government bodies, as there will be timing and accounting treatment differences between Central Government and local government.

To navigate to the Matches Analysis Tool, return to the WGA landing page and select Matches Analysis Tool as highlighted below:



This will open the below tab with multiple filters, which will generate a report of counterparty transactions based on selections to identify counterparty mismatches:

1. *MR* – filter for specific match relationships
2. *Account filter* – for specific SCOA codes
3. *Organisaton* – filter for Organisations
4. *Org LG/CG* – filter for Local or Central Government bodies
5. *Org Detailed Type* – filter for a specific organisation types within the organisational hierachy e.g. Departmental Group, or England Central government
6. *CPID* – filter for a specific counterparty
7. *CPID LG/CG* – filter for the counterparty Local or Central Government bodies

8. *CPID Detailed type* – filter for a counterparty organisational type within the organisational hierarchy e.g. Departmental Group, or England Central government
9. You can select the number of transactions to display in the drop-down list and select the 'Refresh' button to update the view of transactions.

The Matches tool is flexible enough to allow you to select up to five sets of filters based on selections for specific matches to view:

The screenshot shows the 'Matches' tool interface. It features a table with filter options and a 'REFRESH' button. Red circles with numbers 1 through 9 point to specific elements: 1 (MR), 2 (Account), 3 (Organisation), 4 (Org LG/CG), 5 (Org Detailed Type), 6 (CPID), 7 (CPID LG/CG), 8 (CPID Detailed Type), and 9 (Display TOP). A blue arrow points to the 'REFRESH' button.

MR	Account	Organisation	Org LG/CG	Org Detailed Type	CPID	CPID LG/CG	CPID Detailed Type	Display TOP
All	Total SCOA	HMT087	All	All	Select an existing CPID	All	All	10
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	Mismatches by
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	Absolute Value
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	REFRESH
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	

MR	SCOA	Organisation	CPID	Instigated	Received	Mismatch	Absolute Value	CPID Status

7 Step: Local Government Data Entry

7.1 Brief description

In this section you will be able to enter and submit your financial data.

7.2 Activities

- Selecting your organisation and starting your submission
- Homepage and Submission cycles
- Proformas
- Restatements
- Validations.

7.2.1 Selecting your organisation and starting your submission

By selecting Local Government Book you will be presented with the following ‘Homepage’ screen which is the start point for the data collection.


You will be able to select your organisation for which to submit data for in the Entity selection drop down box. Once selected here, the organisation will be applied to all other input tabs.

A summary of the workflow steps is also shown here for reference.

[Homepage](#)
[Validation Report](#)
[Decimal Points Validation](#)
[Validations](#)
[Bulk CPID Input](#)
[CPID Transactions](#)
[A. CI&E](#)
[B. I&E NCS Subjective Analysis](#)

[E. Restatement Analysis](#)
[F. PPE & Invest Prop](#)
[G. Intangibles](#)
[H. Inv, JVs & Assoc](#)
[I. Current Assets & AHFS](#)
[J. Liab & Provs](#)
[K. Fin Inst](#)
[L. Collecti](#)

[O. Non Current Assets](#)
[P. Additional Data](#)




Whole of Government Accounts

i
!
?

VALIDATE

Entity Selection


organisation_wga
Bristol City Council

Return Information

<p>Workflow Status</p> <p>Open</p> <p>Workflow Description</p> <p>Status: Open. Please select Start to begin return.</p>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #0070c0; color: white; padding: 5px;">Workflow Step</th> <th style="background-color: #0070c0; color: white; padding: 5px;">Guidance</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">START submission</td> <td style="padding: 5px;">Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.</td> </tr> <tr> <td style="padding: 5px;">PUBLISH CPID transactions</td> <td style="padding: 5px;">Publish CPID transaction to matches report. (Matches will now be visible to counterparties)</td> </tr> </tbody> </table>	Workflow Step	Guidance	START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.	PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)
Workflow Step	Guidance						
START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.						
PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)						

7.2.2 Homepage and submission cycles

Step 1 – start submission

To start inputting data, you will need to select:

- If your organisation is a Minor body Yes/No.
- If your organisation is above or below your audit threshold
- If you are below the minor bodies threshold, you will need to complete a CG03 form. OSCAR II provides a link to this form.

You can then select the 'Start' button as indicated below to begin the submission.

Steps for Cycle 1

Step 1 - Start submission

Press 'Start' to commence DCT Input.

Is your organisation a minor body?

Select

Are you above or below the audit threshold?

Select

START

Please provide an alternative contact, this can be a line manager, colleague or senior member of the finance team. This will allow us to keep in touch if you move on or are not available.

Alternate Email

Current value

test1@email.com

Update value

UPDATE

[WGA 2018-19 form: CG-03 template for minor body exemption from completing WGA returns](#)

An alternative contact can be provided and saved in the form. You will find the OSCAR II General Data Protection Regulation (GDPR) policy at <https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

Step 2 – Publish CPID transactions

Once you have started the submission you are able to enter counterparty transactions in either the Bulk CPID Input or CPID Transaction input forms (Section 6.2.1 and 6.2.2).

When you have completed entering CPID data, click 'Publish' on the Homepage for all other counterparties to view.

This will enable organisations to work with other organisations to resolve counterparty balances at any point before Cycle 2 submission.

Step 2 - Publish CPID transactions

Publish the CPID transaction to matches report.
(Matches will now be visible to counterparties)

PUBLISH

[WGA 2018-19: match relationships](#)
[WGA 2018-19: counter-party identifier \(CPID\) list](#)
[WGA 2018-19 form: CG-01 template for agreeing balances with other WGA bodies](#)

Hard Validations 0	Soft Validations 0
------------------------------	------------------------------

The validations for this step are detailed on the CPID Transactions tab as 'Publish' validation errors.

IMPORTANT:

You will only be able to Publish if there are no Hard validation errors, therefore all these need to be resolved before publishing counterparty data.

There are links which allow you to download useful document such as the match relationships, list of counterparty identifiers, and the CG-templates.

Step 3 – Lock submission for review/audit acceptance

Once you have completed the proformas you can 'Lock submission' which will indicate the submission is ready for the auditors to review.

For organisations below audit threshold you will be able to lock and progress to Cycle 1 submission

Step 3 - Lock submission for review/audit acceptance

If your organisation is below the audit threshold, select this step to proceed to cycle 1 submission. You will have a chance to review before submitting cycle 1.
For audited organisations, select this step to lock your submission for audit acceptance.

LOCK SUBMISSION **BACK TO STEP 2 PUBLISH CPID**

You can run the Audit report and share with auditors to ensure they are content to commence the audit. Instructions for running the Audit report can be found at **'7.2.7 Audit report'**.

Step 4 – Submit and close Cycle 1

To complete Cycle 1, click the 'Submit for Cycle 1' button which also allows the audit process to begin.

For organisations below audit threshold you will be able to submit for Cycle 1 after locking the submission.

Please note you will not be able to submit if there are hard validation errors, and once submitted you will not be able to make changes to your submission until Cycle 2.

For organisations above the audit threshold you can run the Audit report at this point. Instructions for running the Audit report can be found at **'7.2.7 Audit report'**.

Step 4 - Submit and close Cycle 1

If your return is below the audit threshold, select to submit the DCT for cycle 1.

For audited organisations, submit to finalise your cycle 1 WGA return and commence the audit process.

NOTE: Once submitted, you will not be able to move back to previous workflow step without Central WGA team's unlock request.

SUBMIT FOR CYCLE 1

REFRESH VALIDATIONS

Hard Validations
0

Soft Validations
0

Submission Deadline
01-01-2019

The validations for this step are a total of those shown on the Validation Report tab and those detailed on the CPID Transactions tab as 'Submission' validation errors.

Step 5 - Reopen for Cycle 2 changes

Following audit review, you can reopen the submission to make any changes agreed with your auditor to your data.

For organisations below audit threshold you will be able to reopen your submission for Cycle 2 after you have submitted Cycle 1.

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

If your return is below the audit threshold, select to reopen DCT for cycle 2 changes.

For audited organisations, unlock to enter auditor agreed revisions.

REOPEN FOR CYCLE 2 CHANGES

Step 6 – Lock for Cycle 2

To complete Cycle 2, click the 'Lock for Cycle 2' button.

There are also links which download the *CG-04 management review checklist* and *CG-05 template for the notification of audit completion*.

For organisations below audit threshold you will be able to submit for Cycle 2 after locking the submission.

Please note you will not be able to submit if there are hard validation errors.

Step 6 - Lock for Cycle 2

If you are above the audit threshold, please click to lock for cycle 2 and provide the updated auditor report to your auditors. If they confirm they are happy with the final numbers, please proceed to step 7. If not, please make changes as agreed with your auditors before proceeding to step 7.

If your return is below the audit threshold, select to lock for cycle 2. You will have the chance to review before submitting.

LOCK FOR CYCLE 2

BACK TO STEP 5 REOPEN FOR CYCLE 2

Hard Validations
0

Soft Validations
0

Submission Deadline
01-04-2019

The validations for this step are a total of those shown on the Validation Report tab and those detailed on the CPID Transactions tab as 'Submission' validation errors.

[WGA 2018-19 form: CG-04 management review checklist for central government](#)

[WGA 2018-19 form: CG-05 template for the notification of audit completion](#)

You can also run the Audit report at this point. Instructions for running the Audit report can be found at '7.2.7 Audit report'.

Step 7 – Submit to finalise Cycle 2 and complete WGA return

To finalise your submission, enter the contact details for your organisation and also auditor details before clicking the 'Submit to finalise WGA return' to complete the WGA process. **You should only lock the cycle 2 submission on completion of your audit and you have received confirmation from the auditors.**

Please note once you have submitted the final return you will not be able to make any changes to data. If you do need to make changes please contact the central WGA team at LG_WGAreturns@hmtreasury.gov.uk.

Step 7 - Submit to finalise Cycle 2 and complete WGA return

If your return is below the audit threshold, submit to finalise your WGA return.

For audited organisations, submit to finalise your WGA return once audit is completed and changes are agreed and processed.

NOTE: Once submitted, you will not be able to move back to previous workflow steps, your WGA return will be complete.

**SUBMIT TO FINALISE
WGA RETURN**

Administration

Please complete the following details before locking for submission:

Entity's Contact Name	<input type="text"/>
Entity's Contact Telephone Number	<input type="text"/>
Entity's Contact E-mail Address	<input type="text"/>
Auditor's Name	<input type="text"/>
Auditor's Contact Name	<input type="text"/>
Auditor's Contact Telephone Number	<input type="text"/>
Auditor's Contact E-mail Address	<input type="text"/>
Link to published financial statements	<input type="text"/>

SAVE

7.2.3 Proformas

Before you start entering data in your DCT navigate to the Balance Sheet tab and check that your opening balances have populated correctly by checking to last year’s closing balances. Opening balances provided will be based on prior year submitted data. If, for example, you did not submit a cycle 2 submission in the prior year then you may have data that does not agree to your published financial statements. If you are unsure how to proceed please contact the WGA team at LG_WGAreturns@hmtreasury.gov.uk.

7.2.3.1 CI&E – Comprehensive Income & Expenditure Statement: Net Operating Expenditure and Surplus/Deficit for the year.

The CI & E worksheet collects income and expenditure information, including grant and taxation income.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select ‘Rebuild View’ if you have changed your spreadsheet view
3. Enter any comments that you may have
4. Select ‘Save’.

CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year

As at 31/03/2020

1
2
4

Spreadsheet View

Input

REBUILD VIEW

SAVE

	£'000	Comment
Net cost of services	113,642	
Corporate income and expenditure		
Provisions expense (any amount not in NCS)	7,899	
Trading operation results - Income	10,000	
Trading operation results - Expense	79,909	
Other corporate income	10	
Other corporate expense	9,999	
(Following Group Accounts Only)		
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	10	
Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax)	399,999	
Taxation payable of subsidiaries	10	
Minority interest share of profits or losses of subsidiaries	10	
Corporate income and expenditure	507,846	
Other operating expenditure		
Levies (not included in service lines)	4	
Net gains/losses on disposal of PPE	680	
Net gains/losses on disposal of intangibles	400	
Net gains/losses on disposal of assets held for sale	300	
[ELG, WLG ONLY] Local (Parish Council) Precepts	200	
[ELG, WLG ONLY] Amounts payable to Housing Capital Receipts Pool	6,777	
Other operating expenditure	8,361	
Financing and investment income and expenditure		

3

7.2.3.2 I&E NCS Subjective Analysis

This tab collects income and expenditure information according to your net cost of services, with pensions and staff data feeding from the applicable tabs. Please only use the miscellaneous income category as a last resort.

Enter your Net Cost of Services in the categories provided:

1. Select Input option, if you would like to manually enter data select Copy/Paste option and press
2. 'Rebuild View' if you want to copy paste the data
3. There is an additional analysis section at the bottom of the page, to input any other purchases of goods and services. Please complete this section and specify the category
4. Select 'Save'.

Comprehensive Income and Expenditure Accounts: Net Cost of Services
As at 31/03/2020

1 2 4

Spreadsheet View

Net Cost of Services		2019-20 £'000	Comment
Employees			
Direct employee expenses			
	Salaries & wages	0	
	Employers NICs	0	
IAS19 defined benefit pension costs			
	Employers pension current service costs	0	
	Employers pension past service costs	0	
	Recognition of gain/loss on settlement of pension liability	0	
	Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)	0	
	Agency staff	0	
	Employee expenses	0	
	Apprenticeship levy (should be approx 0.5% of staff costs)	0	
Indirect employee expenses			
	Other employee expenses	0	
	Employee-related provisions expense	0	
	Debits resulting from soft loans to staff	0	
	Total Employee Costs	0	
Premises			
	Business rates	0	
	Premises related provisions expense	0	
	Other premises related expenditure	0	
	Total Premises Costs	0	
Transport			

Additional Analysis

		Category	£'000
Additional analysis of miscellaneous expenditure			
	Category 1		
	Category 2		
	Category 3		
	Category 4		
	Category 5		
	Category 6		
	Category 7		
	Category 8		
	Category 9		
	Category 10		
	Category 11		
	Category 12		
	Category 13		
	Category 14		
	Category 15		
	Total		
Additional analysis of other operating income			

Please note:

There is an additional analysis section at the bottom of the page to allow for a more detailed breakdown of 'other' expenditure and other operating income

Please note that categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description. Please ensure you write in the areas highlighted above.

7.2.3.3 Re-Statement CI&E

The aim of this sheet is to align the CI&E data with the prior year statutory accounts. Restatements and restatement reasons are captured separately on the 'Restatement Analysis' tab and prepopulated into the below table.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Restatements entered on the 'Restatement Analysis' tab are prepopulated here
4. Enter any comments that you may have
5. Select 'Save'.

Prior Year Comprehensive Income & Expenditure Statement - Restated

As at 31/03/2019

Spreadsheet View: Input REBUILD VIEW SAVE

Cells shaded in dark grey will not be loaded to the database.

Total Comprehensive Income and Expenditure - as reported in WGA (prior year DCT)	Adjustments to align prior year with final Statutory Account £'000	Total Restatement (excl Statutory Account Alignment) £'000	Restated Comprehensive Income and Expenditure £'000	Comment
Restatements:				
Council tax	0	0	0	
National non-domestic rates	0	0	0	
Revenue from sales of goods and services	0	0	0	
Other revenue	0	0	0	
Staff costs	0	0	0	
Purchase of goods and services	0	0	0	
Grants and subsidies	0	0	0	
Depreciation and impairment charges	0	0	0	
Provision expense	0	0	0	
Other expenses	0	0	0	
Total restatements	0	0	0	
Total Comprehensive Income and Expenditure - restated	0	0	0	

7.2.3.4 Balance Sheet

Please check if your opening balances are correct.

Any restatement entries can be made on the ‘Restatement Analysis’ worksheet that will automatically populate Restatement column on this worksheet. Additional comments for each restatement that can be included in the ‘Comment’ column.

Opening Balance Sheet - Including Restatements
As at 31/03/2020

Select 'SAVE'

1

SAVE

Please complete the form in order of the steps shown	Balance Sheet as at 31 March 2020 £'000	Restated Balance Sheet 31 March 2019 £'000	Total Restatement 2019 £'000	Submitted Balance Sheet 31 March 2019 £'000	Comment	
LONG-TERM ASSETS						
Property plant and equipment	2,828,903	2,828,903	0	2,828,903	Enter any comments that you may have	
Investment properties	249,251	249,251	0	249,251		
Intangible assets	11,572	11,572	0	11,572		
Long-term investments	0	51,862	0	51,862		
Net assets/liabs in associates and joint ventures (can be negative)	0	0	0	0		
Long-term debtors	0	1,762	0	1,762		
Total Long-Term Assets	3,089,726	3,143,350	0	3,143,350		
CURRENT ASSETS						
Short-term investments	0	49,082	0	49,082		
Assets held for sale	1,539	1,539	0	1,539		
Landfill allowance stock (should be zero)	0	0	0	0		
Inventories	1,872	1,872	0	1,872		
Short-term debtors	-46,272	82,942	0	82,942		
Cash and cash equivalents	0	29,355	0	29,355		
Total Current Assets	-42,861	164,790	0	164,790		

7.2.3.5 Restatement Analysis

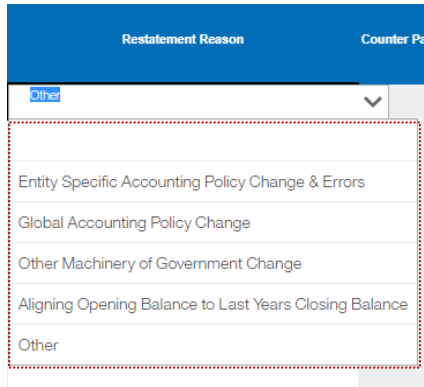
To those familiar with the previous Excel DCT, this is probably the largest change in the process. In the past, users would have to manually enter restatements into this tab, into the individual proformas and again into the primary statements. In OSCAR II, users will only need to enter restatement information here, and it will then populate the Re-statement CI&E, and relevant proformas, which in turn will populate the relevant primary statements.

1. Select Primary Statement from the drop-down list in the first column
2. Select "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. The list of note level codes here will not be filtered to the relevant primary statement, so please take care to make sure you select the appropriate primary and note level code.

Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs.

3. Select your restatement reason from the drop-down list please note the examples of when the restatement reasons should be used below:

- *Entity Specific Accounting Policy Change & Errors* - for example if there is a prior period error that is corrected, or a change in accounting policy that only affects your organisation.
- *Global Accounting Policy Change* - implementation of new IFRS, for example IFRS 16 and 17
- *Other Machinery of Government Change* - if you are receiving or giving balances to another WGA body
- *Aligning Opening Balance to Last Year's Closing Balance* - if the balances played back to you do not align to the opening balances in your own financial statements
- *Other* - anything else



4. Then enter the debits and credits into the schedule with (-) sign where appropriate
5. Validate and refresh data and then check if it has been brought through to the Balance Sheet tab or the CI&E tab (depending on whether it is a Balance sheet or I&E restatement)

Restatement Analysis

Please complete this schedule if you have made Prior Period Adjustments, detailing transactions at SCOA level, which affect your Statements. This sheet will auto populate the proforma sheet restatements.

Select a Primary Statement from the first column.

Click "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs"

Complete the remaining columns: Restatement Reason, Counter Party Code (if applicable), Debit or Credit and Comment.

Select "Validate Re-Statements" to proceed. Check the Validation column and correct any hard validation errors.

Once you have cleared all hard validations, select "Refresh Re-statements" to update the Primary Statement and Note tabs with data from the below grid.

Primary Statement		Note		Restatement Reason	Counter Party Code	Debit		Credit		Primary Statement Restated Balance
Please select from drop down	Please select from drop down	Submitted Balance as at 31 March 2019	Submitted Balance as at 31 March 2019			f'000	f'000	f'000	f'000	
CP-S&FP - Other non-current financial assets - C0201726	CP-O-Fin-Assets - Deposits - 816512BA	-	-	Global Accounting Policy Change		(100)	-	-	-	(100)
CP-S&FP - Current trade and other payables - 411016V	CP-T&OP - Other borrowings - 826122BA	(175,098)	-	Global Accounting Policy Change		1,100	-	-	-	(173,998)
Total						3,387	(3,387)			

6. If Debits and Credits do not match, the following Validation error will occur:

6

	Debit	Credit	Validation	Status
Total	115	115	Debits and credits do not match - DO NOT SUBMIT.	R

Correct the validation errors, if any, and 'Validate' and select 'Refresh Re-statement'.

7.2.3.6 PPE & Invest Prop – Property, Plant & Equipment and Investment Properties.

This tab collects data on Property plant and Investments. Please note that we require land to be split out separately from buildings. Please also remember to fill out the cash flow information section at the bottom of the tab.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view. The below screen shows the 'Input view'
3. Enter your data as per the categories provided in the white cells of the table
4. Select 'Save'.

Property, Plant & Equipment and Investment Properties
As at 31/03/2020

1 **2**

Spreadsheet View Input **REBUILD VIEW** **SAVE** **4**

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

(Note that PFI assets should be included in the appropriate asset class. The additional column for movement on PFI assets included in the PP&E CODE Guidance Notes is not required for WGA)	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture & Equipment £'000	Infrastructure Assets £'000	Community Assets (at historic cost) £'000	Surplus Assets £'000	Assets Under Construction & WIP £'000
Cost								
Carried forward at 31 March 2019	1,891,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Adjustment	0	0	0	0	0	0	0	0
Restated	1,891,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Opening balance at 1 April	1,891,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Additions	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0
As at 31 March 2020	1,891,452	559,456	0	68,595	331,124	8,715	42,429	30,377

3

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

Property, Plan & Equipment and Investment Properties
As at 31/03/2019

Spreadsheet View: Copy/Paste

REBUILD VIEW SAVE

Cells shaded in dark grey will not be loaded to the database.
Note the additional cash flow requirements at the bottom of this sheet.

[Note that PFI assets should be included in the appropriate asset class. The additional column for movement on PFI assets included in the PP&E CODE Guidance Notes is not required for WGA]

	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture & Equipment £'000	Infrastructure Assets £'000	Community Assets (at historic cost) £'000	Surplus Assets £'000	Assets Under Construction & WIP £'000	Heritage Assets £'000	Transport bodies ONLY: Transport Equipment £'000
Additions	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0	0	0
Reclassifications (includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0	0	0

IMPORTANT:

Data entered in the dark grey cells will not be saved.

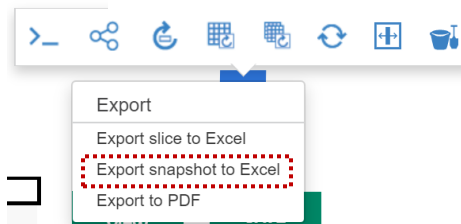
Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the blue box below:

Select the export icon



Select 'Export snapshot to Excel'



Once you have exported the worksheet you will be able to enter your data in excel and copy and paste, back in the worksheet.

5. Complete any cash flow information in this section

	Investment Properties £'000
Cost	
Carried forward at 31 March (closing balance from last year's WGA Pack)	249,251
Adjustment	0
Restated	249,251
Opening balance at 1 April	249,251
Additions	
Purchases	0
Construction	0
Subsequent expenditure	0
Disposals	0
Net gains/losses from fair value adjustments	0
Transfers	
To/from Inventories	0
To/from property, plant and equipment	0
Other movements	0
Closing balance at 31 March 2020	249,251
Additional cash flow information	
Purchases of PPE and Investment Properties	0
Sales of PPE and Investment Properties	0
Total net cash flow	0

Complete Cash Flow information in this section

3

7.2.3.7 Intangibles- Intangible Assets

This tab collects data on intangible assets. Please note that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view. The below screen shows the 'Input view'
3. Enter your data as per the categories provided in the white cells of the table
4. Select 'Save'.

OSCAR II WGA – Local Government Guidance

Intangible Assets

As at 31/03/2020

Spreadsheet View:

Input

REBUILD VIEW

SAVE

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

Class of Intangible assets - As stated in the IFRS standards IAS 38 definition. The CODE states that an authority shall disclose the details below for each class of intangible asset

	Purchased software licences £'000	Licences, trademarks and artistic originals £'000	Patents £'000	Internally Developed Software £'000	Heritage Assets £'000	Development Expenditure (Group Accounts only) £'000	Goodwill (Group Accounts only) £'000	Total £'000
Cost								
Carried forward at 31 March 2019	24,160	0	0	0	0	0	0	24,160
Adjustment	0	0	0	0	0	0	0	0
Restated	24,160	0	0	0	0	0	0	24,160
Opening balance at 1 April	24,160	0	0	0	0	0	0	24,160
Additions	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0
As at 31 March 2020	24,160	0	0	0	0	0	0	24,160
Amortisation								
Carried forward at 31 March 2019	-12,588	0	0	0	0	0	0	-12,588
Adjustment	0	0	0	0	0	0	0	0
Restated	-12,588	0	0	0	0	0	0	-12,588

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

Intangible Assets

As at 31/03/2019

Spreadsheet View:

Copy/Paste

REBUILD VIEW

SAVE

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

Class of Intangible assets - As stated in the IFRS standards IAS 38 definition. The CODE states that an authority shall disclose the details below for each class of intangible asset

	Purchased software licences £'000	Licences, trademarks and artistic originals £'000	Patents £'000	Internally Developed Software £'000	Heritage Assets £'000	Development Expenditure (Group Accounts only) £'000	Goodwill (Group Accounts only) £'000
Additions	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0
Impairment reversals	0	0	0	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0

IMPORTANT:

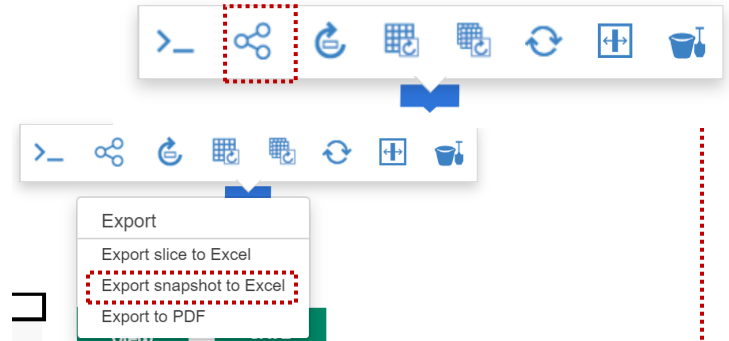
Data entered in the dark grey cells will not be saved.

Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the blue box below:

Select the export icon

Select 'Export snapshot to Excel'



Once you have exported the worksheet you will be able

5. Complete any cash flow information in this section

Additional Cash Flow Information

	£'000	
Cash from purchases of intangible assets	0	Purchases positive value (+)
Cash from sales of intangible assets	0	Sales negative value (-)
Total net cash flow	0	

7.2.3.8 Inv, JVs & Assoc Investments, Joint Ventures and Associates.

We have incorporated changes made to IFRS 9. The public sector will apply retrospective application without restatement of comparatives.

We collect short term and long-term investment totals, and then ask you to split these between amounts with WGA counterparties (“internal” amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later on.

For the other financial assets table, there are three implemented categories. The categories are now “amortised cost”, “Fair value through profit or loss” and “Fair value through OCI”.

External balance will be brought through from the earlier tables and split out manually. You also need to categorise the assets for current deposits and current loans as either “Fair value through profit or loss” or “Fair

value through OCI”. If you do not have external balances for current loans or current deposits, please do not complete this tab.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select ‘Rebuild View’ if you have changed your spreadsheet view
3. Select ‘Save’.

Investments, Joint Ventures and Associates
As at 31/03/2020

Spreadsheet View **1** Input **REBUILD VIEW** **2** **SAVE** **3**

Cells shaded in dark grey will not be loaded to the database.

Note the additional cash flow requirements at the bottom of this sheet.

Joint Ventures and Associates: this could potentially be a large net liability balance
We expect that the equity method is applied, so only your share of the balance is recorded in your accounts

Share of post tax results of associates and joint ventures	€'000	Comment
Associates balance		
Closing balance as at 31 March 2019 (closing balance from last years WGA return)	0	
Adjustments	0	
Restated balance as at 1 April 2019	0	
Share of net assets/liabilities at 1 April 2019	0	
Share of post tax results	0	
Dividends	0	
Impairments	0	
Acquisitions	0	
Disposals	0	
Revaluations	0	
Reclassifications	0	
Share of net assets/liabilities at 31 March 2020	0	
Share of post tax results of associates and joint ventures	0	
Total assets	0	
Total liabilities and shareholders' equity	0	
Net total (should be same as above)	0	

Investments

The Investment section has 4 questions around collecting short term and long-term investment totals, then splitting them between balances internal to the WGA boundary (internal) and balances held with the counterparties outside the WGA boundaries (external), entering details of the valuation basis for external balances and their categorisation.

Please ensure this split in question 2 is in line with the counterparty allocations you plan to make on the CPID transactions tab later on.

OSCAR II WGA – Local Government Guidance

Guidance Note

The format below is required for WGA. It differs from the format set out in the CODE. The data is collected from in three steps. At Step 2, you are asked to split your balances between balances internal to the WGA boundary (internal) and balances held with counterparties outside the WGA boundary (external). Valuation information at Step 3 is then only requested for your external balances. This ensures consistency between the primary statements and the notes, as we only wish to report on balances held with external counterparties.

Step 1) Enter total short term and long term investments as per your resource accounts (this will include balances that are outside and inside the WGA boundary)

	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Short Term Investments					
Shares and equity type investments	0	0	0	0	
Deposits	0	49,082	0	49,082	
Loans	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	49,082	0	49,082	
Long Term Investments					
Shares and equity type investments	0	51,862	0	51,862	
Deposits	0	0	0	0	
Loans	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2020	0	51,862	0	51,862	

Step 2) Split the balances disclosed in Step 1 between external balances (outside the WGA boundary) and internal balances (within the WGA boundary). The balances disclosed as internal must agree with the total counterparty balances recorded on the CPID Transactions sheet. Please re-check this tab after you complete the CPID Transactions sheet to ensure this agrees. Bodies that are within the WGA boundary are listed on the CPID list which can be downloaded from the link on the Homepage. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the CPID list. However, deposits with a commercial bank are with an entity outside the WGA boundary.

If you do not have external balances for current loans or current deposits, please do not complete this table.

Step 3) Enter details of the valuation basis for your external balances only

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2020 £'000	Amortised Cost 31 March 2020 £'000	Fair Value Through Profit or Loss (FVPL) 31 March 2020 £'000	Fair Value Through OCI (FVOCI) 31 March 2020 £'000	Total 31 March 2020 £'000	Comment
Other Current Financial Assets						
Shares and equity type investments	10	0	0	0	10	
Deposits - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	30	0	0	0	30	
Loans - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	10	0	0	0	10	
Other	14	0	0	0	14	
As at 31 March 2020	64	10	0	0	74	
Other Non-Current Financial Assets						
Shares and equity type investments	40	0	0	0	40	
Deposits	30	0	0	0	30	
Loans	0	100,000	0	0	100,000	
Other	0	0	0	0	0	
As at 31 March 2020	70	100,000	0	0	100,070	

Note: Data entered in the dark grey cells will not be saved.

Step 4) Please complete the below categorisation of assets table for your external Current Loans and Current Deposits held at FVPL or FVOCI from Step 3 ONLY. If you do not have external balances for Current Loans or Current Deposits, do not complete this table.

	FVPL 31 March 2020 £'000	FVOCI 31 March 2020 £'000	TOTAL 31 March 2020 £'000	Comment
Categorisation of Assets for Current Deposits and Current Loans ONLY				
Current Deposits - Designated	0	0	0	
Current Deposits - Initial Recognition	0	0	0	
Current Loans - Designated	0	0	0	
Current Loans - Initial Recognition	0	0	0	

Additional cash flow information

	£'000	Comment
Proceeds from sale of financial assets [Sales (in-flow) negative value (-)]	0	
Income / repayments for financial assets [Income (in-flow) negative value (-) + repayments (outflow) positive value (+)]	0	
Purchase of financial assets [Purchases (out-flow) positive value (+)]	0	
Proceeds from sale of financial liabilities [Sales (in-flow) negative value (-)]	0	
Income / repayments for financial liabilities [Income (in-flow) negative value (-) + repayments (outflow) positive value (+)]	0	
Creation of financial liabilities [Cash received (in-flow) negative value (-)]	0	
Total net cash flow	0	

7.2.3.9 Current Assets & AHFS - Current Assets (Including long-term debtors) & Assets Held for Sale.

This tab collects data on inventories, debtors, cash holdings and assets held for sale

Please follow the guidelines outlined in red on the worksheet.

1. Select your spreadsheet view. The 'Input' option, if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you want to copy paste the data
3. Select 'Save'.

Current Assets (including long-term debtors) & Assets Held for Sale
As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

Cells shaded in dark grey will not be loaded to the database.

Inventories

	Raw materials & consumables £'000	WIP £'000	Finished goods £'000	Total £'000	Comment
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,872	0	0	1,872	
Adjustments	0	0	0	0	
Restated balance at the beginning of the year	1,872	0	0	1,872	
Opening balance at 1 April	1,872	0	0	1,872	
Additions (purchases)	0	0	0	0	
Reclassifications/transfers	0	0	0	0	
Revaluations	0	0	0	0	
Disposals (recognised as an expense in the year)	0	0	0	0	
Written-off balances/impairments	0	0	0	0	
As at 31 March 2020	1,872	0	0	1,872	

Debtors

IMPORTANT: Loan and Deposit investments should be included in the Investments sheet

	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000
Debtors falling due within one year:				
Contract Receivables (IFRS 15)	0	0	0	0
Contract Assets (IFRS 15)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	0	0	0	0
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	0	11,540	0	11,540
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	0	4,092	0	4,092
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0
Trade debtors	0	11,429	0	11,429
Other debtors - please analyse in table below	0	102,153	0	102,153
Prepayments & accrued income	0	0	0	0
Provision for bad debts (short term - from table below)	-46,272	-46,272	0	-46,272
Total Debtors falling due within one year	-46,272	82,942	0	82,942
Debtors falling due after more than one year:				
Trade debtors (long term)	0	0	0	0
Other long term debtors (including transferred debt) - please analyse in table below	0	1,762	0	1,762
Prepayments & accrued income (long term)	0	0	0	0
Provision for bad debts (long term - from table below)	0	0	0	0
Contract Receivables (IFRS 15)	0	0	0	0
Contract Assets (IFRS 15)	0	0	0	0
Total Debtors falling due after more than one year	0	1,762	0	1,762

Cash Holdings

Only the adjustment to last year's balance and the closing balance this year are collected in this table. Short term deposits with building societies and other entities within the WGA boundary should be shown under short term / liquid deposits.

	£'000	Comment
Cash in current bank accounts		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustment	0	
Restated balance at the beginning of the year	0	
As at 31 March 2020	0	
Total cash holdings	0	
Cash held by authority		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	269	
Adjustment	0	
Restated balance at the beginning of the year	269	
As at 31 March 2020	0	
Total cash holdings	269	
Short term / liquid deposits		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	29,086	
Adjustment	0	
Restated balance at the beginning of the year	29,086	
As at 31 March 2020	0	
Total cash holdings	29,086	

Assets Held for Sale and Assets in Disposal Groups

The value of assets should be shown gross in this table. Any liabilities in disposal groups should be shown in the table below. "Assets held for Sale" is limited to property or disposal groups that are expected to be sold in the next 12 months. All these balances are allocated to current assets and liabilities on the balance sheet.

	2019-20 Combined Current & Non Current Assets £'000	Comment
PP&E		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,539	
Adjustment	0	
Restated balance at the beginning of the year	1,539	
Opening balance at 1 April	1,539	
NBV of assets held for sale at end of year	1,539	
Intangibles & other assets		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustment	0	
Restated balance at the beginning of the year	0	
Opening balance at 1 April	0	
NBV of assets held for sale at end of year	0	
Total		
Carried forward at 31 March 2019 (closing bal from last year's WGA)	1,539	
Adjustment	0	
Restated balance at the beginning of the year	1,539	
Opening balance at 1 April	1,539	
NBV of assets held for sale at end of year	1,539	

Liabilities in disposal groups

Only the adjustment to last year's balance and the closing balance this year are collected in this table (see "Asset Held for Sale and Assets in Disposal Groups" above).

	£'000	Comment
As at 31 March 2020	0	

Significant changes in the contract assets and the contract liabilities balance during the period are as follows

	£'000	Comment
Assets		
Contract assets at the beginning of the period	0	
Contract assets at the end of the period	0	
Liabilities		
Contract liabilities at the beginning of the period	0	
Contract liabilities at the end of the period	0	

Additional Analysis

	Category	£'000
Additional analysis of other debtors falling due within one year		
Category 1		0
Category 2		0
Category 3		0
Category 4		0
Category 5		0
Category 6		0
Category 7		0
Category 8		0
Category 9		0
Category 10		0
Category 11		0
Category 12		0
Category 13		0
Category 14		0
Category 15		0
Total		0

Please note:

There is an additional analysis section at the bottom of the page to input other debtors falling due within one year.

Please note that categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description.

7.2.3.10 Liab & Provs – Liabilities and Provisions

This worksheet collects data on long- and short-term creditor balances, long and short-term receipts in advance, provisions and donated assets. Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out “other” short term and long-term creditor balances.

Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out “other” short term and long-term creditor balances. Please also note the ‘Additional Analysis’ table at the bottom of the page:

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select ‘Rebuild View’ if you have changed your spreadsheet view
3. Select ‘Save’.

Liabilities & Provisions
As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

Cells shaded in dark grey will not be loaded to the database.

	Balance as at 31 March 2020 £'000	Restated balance at the beginning of the year 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000
Short term creditors				
Contract Payables (IFRS15)	0	0	0	0
Short term borrowing (from local government)	0	0	0	0
Bank overdraft (cash & cash equivalents liability)	0	-21,958	0	-21,958
Short term borrowing (from the PWLB only)	0	0	0	0
Short term borrowing (other external - including from pension fund)	0	0	0	0
Interest payable (includes interest payable to the PWLB)	0	-1,261	0	-1,261
Trade creditors	0	-115,433	0	-115,433
Payables to the EU	0	0	0	0
Payables in respect of replacement for EU funding	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax creditor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] NDR retained income creditor (between preceptor/billing authority)	0	0	0	0
[ELG ONLY] Business Rate Supplement creditor (between levying/billing authority)	0	0	0	0
[ELG, WLG ONLY] NDR taxpayer receipts not yet paid to Government	0	-1,030	0	-1,030
[ELG, WLG, SLG ONLY] Council Tax refundable to taxpayers	0	-3,795	0	-3,795
[ELG ONLY] Non domestic rates refundable to taxpayers	0	0	0	0
Other tax and social security payable	0	0	0	0
Other creditors - please analyse in below table	0	0	0	0
[ELG, NILG ONLY] Former met/county transferred debt	0	0	0	0
PFI finance lease liability (short term):				
Short term part of finance lease liability on balance sheet PFI contracts	0	-134,382	0	-134,382

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Short Term Receipts in advance (Deferred Income)

	From Government Revenue Grants £'000	From Government Capital Grants (in short term) £'000	Non-Government contributions (short term) £'000	Total £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	-23,818	3,739	-20,079
Adjustments	0	0	0	0
Restated balance at the beginning of the year	0	-23,818	3,739	-20,079
Opening balance at 1 April	0	-23,818	3,739	-20,079
Other additions	0	0	0	0
[ELG ONLY] Police Grant	0			0
[ELG, WLG ONLY] PFI Special Grant	0			0
[ELG ONLY] Dedicated Schools Grant	0			0
[ELG ONLY] GLA Transport Grant	0			0
Transferred from long term (below)	0	0	0	0
Released to Ci&E (in NCS)	0	0	0	0
Released to Ci&E (outside NCS)	0	0	0	0
Repaid (conditions not met)	0	0	0	0
Total	0	-23,818	3,739	-20,079

Note: Data entered in the dark grey cells will not be saved.

Long Term Capital Grants & Other Receipts in Advance (Deferred Income)

	Government Capital Grants £'000	Non-Govt Contributions £'000	Total £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	-14,500	-14,500
Adjustments	0	0	0
Restated balance at the beginning of the year	0	-14,500	-14,500
Opening balance at 1 April	0	-14,500	-14,500
Additions	0	0	0
Transferred to short term receipts in advance	0	0	0
Released to Ci&E (in NCS)	0	0	0
Released to Ci&E (outside NCS)	0	0	0
Repaid (conditions not met)	0	0	0
Total	0	-14,500	-14,500

Note: Last year's balances will be automatically populated

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Please enter any provisions in this section:

Provisions

	Legal Claims £'000	Early Departure Provision £'000	Unfunded Staff Leave £'000	Business Rates Appeal Provision £'000	Replacement of EU funding £'000	Provisions in respect of liabilities to the EU £'000	Other Provisions £'000	Total Provisions £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	0	0	-26,913	0	0	-4,522	-31,435
Adjustments	0	0	0	0	0	0	0	0
Restated balance at the beginning of the year	0	0	0	-26,913	0	0	-4,522	-31,435
Opening balance at 1 April 2019	0	0	0	-26,913	0	0	-4,522	-31,435
Additional provisions	0	0	0	0	0	0	0	0
Provision utilised in year	0	0	0	0	0	0	0	0
Unused amounts reversed in year	0	0	0	0	0	0	0	0
Unwinding of discount	0	0	0	0	0	0	0	0
Transfers in-year	0	0	0	0	0	0	0	0
As at 31 March 2020	0	0	0	-26,913	0	0	-4,522	-31,435
Split between short & long term								
Short term component of provisions balance	0	0	0	0	0	0	0	0
Long term component of provisions balance	0	0	0	-26,913			-4,522	-31,435
Total	0	0	0	-26,913	0	0	-4,522	-31,435
Break down into expected timing of discounted cash flows:								
Due within 1 year (populated from short term balance)	0	0	0	0	0	0	0	0
Due between 1 and 5 years	0	0	0	0	0	0	0	0
More than 5 years	0	0	0	0	0	0	0	0
Total future payments (should balance to Net liability above)	0	0	0	0	0	0	0	0

Note: Data entered in the dark grey cells will not be saved.

This section is designated for donated assets, please enter any information that you may have on donated assets in this section:

Donated Asset Account

	£'000	Comment
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	
Adjustments	0	
Opening balance at 1 April	0	
Restated balance at the beginning of the year	0	
As at 31 March 2020	0	

Additional analysis

	Category	£'000
Additional analysis of other short term creditors		
	Category 1	0
	Category 2	0
	Category 3	0
	Category 4	0
	Category 5	0
	Category 6	0
	Category 7	0
	Category 8	0
	Category 9	0
	Category 10	0
	Category 11	0
	Category 12	0
	Category 13	0
	Category 14	0
	Category 15	0
	Total	0
Additional analysis of other long term creditors		

Please note:

Please note that categories in this section can be overwritten e.g. label 'Category 1', however after selecting 'Save', these will return to their original description.

7.2.3.11 Financial Instruments

If you have a material risk in particular areas, such as credit risk, additional information will also be required on the tab. In the fair values section, we ask you to confirm the amount of the balance, which is held with WGA counterparties, and then only disclose the fair value of the remaining, externally held amount.

In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 rule (trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9).

The financial instruments tab will contain data fed through from the Investments, JVs and Associates 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.

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.

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).

1. Select your answers from the drop-down list in the Questions list
2. Select 'Save' when you have completed the relevant data entry sections.

Financial Instruments

31/03/2020

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

2

Instructions for completing this tab:

Some cells auto-populate with data brought through from other tabs. Therefore please ensure you complete LP-Inv,JVs & Assoc, LP-Current Assets & AHFS, and LP-Liabilities & Provs before completing this tab.

All entities who have financial instruments will need to complete the "income, expense, gains and losses" table and the "fair values" tables.

There are some additional tables on the tab which only some entities need to complete. Please answer the questions below, your answers will indicate which of the additional tables you will need to complete.

Questions

Were your total assets or total financial liabilities at the year end greater than £50m, and:

- 1) did you need to disclose Credit Risk as a material risk in your accounts?
- 2) did you need to disclose Liquidity Risk as a material risk in your accounts?
- 3) did you need to disclose Interest Rate Risk as a material risk in your accounts?

1

Select Yes or No on dropdown

Yes If YES, coo

Select If YES, coo

Select If YES, coo

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Please complete the Credit Risk Table only if you have answered Yes to the Credit Risk question at the top of the worksheet.

If you have a material risk areas, such as credit risk, additional information will also be required on the tab.

In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 rule.

CREDIT RISK SECTION - Only complete these tables if you answered Yes to the Credit Risk question at the top of the tab.

Guidance Note for completion of Financial Assets by credit rating and by geographic area tables

Amounts held with external counterparties under each category are automatically brought through from the LP-Invt, JV & Associates tab, except for Cash and Cash Holdings where the figure needs to be manually entered. Please then split out these external balance totals by credit rating in the first table and by geographic area in the second table.

Financial Assets by credit rating at year end (before collateral held or other credit enhancements)
Please enter gross credit exposure by credit rating at year end. Information should be entered for external data only.

External Assets - to be split by credit rating	of which AAA or equivalent	of which AA or equivalent	of which A or equivalent	of which rated not strong	of which not rated	TOTAL	Comment
£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Financial Assets by credit rating at year end							
Cash and cash equivalents - In 'External Assets to be split by credit rating' cell, please enter your total Cash Holdings from the Current Assets & AIFB tab less any amounts held within the WGA boundary	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	
All other assets held at FVPL	0	0	0	0	0	0	
All other assets held at FVOCI	0	0	0	0	0	0	
As at 31 March 2020	0	0	0	0	0	0	
Financial Assets by geographic area at year end							
Cash and cash equivalents - In 'External Assets to be split by credit rating' cell, please enter your total Cash Holdings from the Current Assets & AIFB tab less any amounts held within the WGA boundary	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	
All other assets held at FVPL	0	0	0	0	0	0	
All other assets held at FVOCI	0	0	0	0	0	0	
As at 31 March 2020	0	0	0	0	0	0	

Liquidity Risk Table and Interest Rate Risk Table is required only if you have selected 'Yes' to the Liquidity Risk Question and Interest Rate Risk Question respectively at the top of the tab.

LIQUIDITY RISK SECTION - Only complete this table if you answered Yes to the Liquidity Risk question at the top of the tab

Contractual maturity for financial liabilities

	Maturity analysis for financial liabilities						Total as at 31 March	Comment
	0 to 12 months	1 to 2 years	2 to 5 years	5 to 10 years	over 10 years	£'000		
£'000	£'000	£'000	£'000	£'000	£'000	£'000		
Total short term and long term financial liabilities	0	0	0	0	0	0		

INTEREST RATE RISK SECTION - Only complete these tables if you answered Yes to the Interest Rate Risk question at the top of the tab

Interest Rate Profile

Information should be entered for external data only

	Non-interest bearing	Floating rate	Fixed rate	Total	Comment
£'000	£'000	£'000	£'000	£'000	
Financial Assets					
In Sterling	0	0	0	0	
In Other Currencies	0	0	0	0	
As at 31 March 2020	0	0	0	0	
Financial Liabilities					
In Sterling	0	0	0	0	
In Other Currencies	0	0	0	0	
As at 31 March 2020	0	0	0	0	

Financial Liabilities - Analysis of sensitivity to movements in interest rates e.g. impact of 1% change in interest rate on operating balance/net worth as per CODE guidance p754, but less detail required

Information should be entered for external data only

	Impact on surplus/deficit on provision of services	Impact on net worth	Comment
£'000	£'000	£'000	
Financial Liabilities			
Increase by 1% (100 basis points)	0	0	
Decrease by 1% (100 basis points)	0	0	

Note: Data entered in the dark grey cells will not be saved.

7.2.3.12 Collection Fund

The collection fund tab will not be visible to Welsh, Scottish or Northern Irish local authorities. Only English local authorities will complete this. This worksheet is used to record the breakdown of the Collection Fund Adjustment Account balance as at year end.

This tab is used for both preceptor and billing authority. So, depending on which one you are will depend on how you fill in this spreadsheet. The worksheet is divided into two sections – the top section is for Council Tax and the bottom section is for Business Rates.

Data is required on any line not marked “Leave row blank”.

Where the WGA preparer is a Billing Authority – the Council Tax section will disclose the name of the Billing Authority and its Major Preceptors, and the Business Rates section will disclose the name of the Billing Authority and its Major Preceptors and Central Government.

Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority.

Where the WGA preparer is a Police and Crime Commissioner – the Council Tax section will disclose the name of each Billing Authority, but the Business rates section shows the message “leave row blank”.

Where the WGA preparer is a body that does not receive Council Tax or Business Rates, then both sections will be marked “leave row blank”.

Last year’s brought forward balances are included. Any changes to these must be made in the re-statement analysis tab. Closing balances are shown gross of impairment allowance, these allowances are summarised.

1. Select ‘Save’ to commit data to the database

Collection Fund Account Information - Council Tax and Business Rates
As at 31/03/2020

- 1. Enter amounts as £'000 (whole numbers only);
- 2. Enter credit amounts as negative values;
- 3. Enter debit amounts as positive numbers



Council Tax

Entity	Council Tax Collection Fund y/e balance (Surplus) / Deficit £'000	Council Tax Arrears £'000	Allowance for doubtful debts £'000	Council Tax overpayments & Prepayments £'000	Balancing item (cash) £'000	Control Total (must equal zero)	Debit amounts (Balancing Cash item) £'000	Credit amounts (Balancing Cash item) £'000	Validation
1	0	0	0	0	0	0	0	0	
2	0	0	0	0	0	0	0	0	
3	0	0	0	0	0	0	0	0	
4	0	0	0	0	0	0	0	0	
5	0	0	0	0	0	0	0	0	
6	1,100	6	0	-1,100	0	6	0	0	Control total not equal to zero
7	100	106	-106	0	0	100	0	0	Control total not equal to zero
8	100	6	0	0	0	106	0	0	Control total not equal to zero
9	100	100	0	0	0	200	0	0	Control total not equal to zero
10	100	100	0	0	0	200	0	0	Control total not equal to zero
11	100	100	0	0	0	200	0	0	Control total not equal to zero
12	100	100	0	0	0	200	0	0	Control total not equal to zero
13	100	6	0	0	0	106	0	0	Control total not equal to zero
14	100	100	0	0	0	200	0	0	Control total not equal to zero
15	100	100	0	0	0	200	0	0	Control total not equal to zero
16	100	100	0	0	0	200	0	0	Control total not equal to zero
17	100	100	0	0	0	200	0	0	Control total not equal to zero
18	100	6	0	0	0	106	0	0	Control total not equal to zero
19	100	6	0	0	0	106	0	0	Control total not equal to zero
20	100	6	0	0	0	106	0	0	Control total not equal to zero

7.2.3.13 IAS 19 Pension liabilities

This tab collects information on your scheme assets and liabilities, as well as additional disclosure and analysis information. Please provide the additional information if it is available to you in your actuarial report. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save'.

IAS 19 Pension Liability

As at 31/03/2019

Disclosures - YOUR ACTUARIES MAY NOT PROVIDE ALL THE INFORMATION BELOW - PLEASE COMPLETE IF AVAILABLE. ADD COMMENTS TO VALIDATION SHEETS IF NECESSARY.

Although disclosures are expressed in percentages please record numbers only. For example; 2.5% should be shown as 2.5. Please round the numbers to one decimal point. For example; 2.45 should be shown as 2.5.

Scheme liabilities	Schemes (Funded/Unfunded) 2018-19 £'000	Comment
Funded schemes		
Carried forward (closing balance from last year's WGA return) at 31 March 2018	-813,854	
Adjustments	0	
Restated liabilities at the beginning of the year	-813,854	
Opening balance at 1 April	-813,854	
Current service cost	0	
Interest cost (unwinding of discount)	0	
Contributions by scheme participants	0	
Benefits paid	0	
Past service cost	0	
Entity combinations	0	
Settlements & curtailments	0	
Experience gains & losses on scheme liabilities	0	
Premeasurement - Actuarial (gains) and losses	0	
Closing balance of liabilities at 31 March 2019	-813,854	

Scheme assets		
Unfunded schemes		
	NHS (UK)	0
	Teachers (UK)	0
	Civil Service	0
	Armed Forces	0
	Police	0
	Royal Mail	0
	Fire	0
	Other unfunded	650
	Total unfunded	650
Funded schemes		
	Local government	0
	Other funded	0
	Total funded	0
Total		650

Note: Please make sure the total of ‘other unfunded’ schemes do match with the additional analysis of other schemes table below, or validation errors will be triggered.

Additional analysis of other scheme invested		Category	£'000
Additional analysis of other scheme invested			
Category 1		A. Other Unfunded Assets	50
Category 2		B. Other Unfunded Assets	300
Category 3		C. Other Unfunded Assets	300
Category 4			0
Category 5			0
Category 6			0
Category 7			0
Category 8			0
Category 9			0
Category 10			0
Category 11			0
Category 12			0
Category 13			0
Category 14			0
Category 15			0
Total			650

Please note:

Categories in this section can be overwritten e.g. label ‘Category 1’, however after selecting ‘Save’, these will return to their original description.

7.2.3.14 Reserves

This tab is divided into two tables - General fund table and Revaluation & Reserves Table.

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.

When completing your reserves data, if you cannot locate a column for a particular usable reserve, please note there is an “other reserves” column available.

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1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save'.

Reserves

As at 31/03/2020

Spreadsheet View 1 2 3

Input

REBUILD VIEW **SAVE**

Cells shaded in dark grey will not be loaded to the database.

	USABLE RESERVES						
	General or County Fund £'000	[ELG, WLG, SLG ONLY] HRA Balance (incl. Housing Repairs Account) £'000	Capital Receipts Reserve £'000	[ELG, WLG ONLY] Major Repairs Reserve / [WLG] Schools Reserve £'000	Capital Grants Unapplied Account £'000	Other Earmarked Reserves £'000	Total Usable Reserves £'000
Carried forward at 31 March 2019 (closing bal from last year's WGA)	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Restated balance at the beginning of the year	0	0	0	0	0	0	0
Opening balance at 1 April	0	0	0	0	0	0	0
(Surplus) or deficit on provision of services	0	0					
Other Comprehensive Income and Expenditure							
Revaluations - gains and losses - tangible PPE or financial instruments							
Revaluations - gains and losses - intangible assets only							
Impairment losses (chargeable to revaluation reserve)							
Amounts recycled (AFS Reserve) to the I&E Account after impairment or derecognition							
Premeasurements of the net defined benefit liability (asset) recognised in the pensions reserve							
Group Accounts:							
[SLG ONLY] Police, Fire, SESTRAN & Strathclyde Pshp for Tsport							
Share of other Cl&E of Associates & Joint Ventures (Group a/cs only)							
Total Comprehensive Income and Expenditure							
ADJUSTMENTS BETWEEN ACCOUNTING BASIS & FUNDING BASIS UNDER REGULATIONS							
Depreciation, amortisation & impairment of non-current assets	0	0					
Difference between HRA depreciation and Major Repairs Allowance				0			

Note: Data entered in the dark grey cells will not be saved.

7.2.3.15 Non-Current Assets- Additional Information

The NCA Additional Information tab is used to identify material assets not consolidated into WGA, such as voluntary aided schools or shared ownership assets.

In case, you do not have any interest in a shared ownership asset, select No from the dropdown and complete School Assets Table only.

The level of detail is a little different for the two sections. For Shared Ownership Assets, please complete one row for each asset, providing as much detail as possible to enable the assets to be identified with disclosures provided by other public sector bodies. For School Assets, please complete the required fields for each category of school.

1. Select Yes / No in Q1 below if you have an interest in a shared ownership asset
2. Please complete the information on shared ownership in the table
3. Select 'Save' when you have completed the data entry.

Q1. Do you have an interest in a shared ownership asset? 1

(i) Shared Ownership Assets Complete table (ii) only 3

Please complete one row for each shared ownership asset

	Shared ownership asset	Capital Value (if known) £'000	What is your percentage interest in the asset?	Are they on your balance sheet? [Yes or No]	Comment
1		0	0%		
2		0	0%		
3		0	0%		
4		0	0%		
5		0	0%		
6		0	0%		
7		0	0%		
8		0	0%		
9		0	0%		
10		0	0%		
11		0	0%		
12		0	0%		
13		0	0%		
14		0	0%		
15		0	0%		
Total		0	0%		

3

7.2.3.16 Additional data – Additional Disclosures

This worksheet collects data on finance and operations leases, and PFI contracts.

IMPORTANT:
Please note that staff numbers must be entered as whole numbers (not £000's).

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data
2. Select 'Rebuild View' if you have changed your spreadsheet view
3. Select 'Save' when you have finished entering data.

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Additional Disclosures
As at 31/03/2020

2 3

1
2
3

1
2
3

Spreadsheet View.		REBUILD VIEW	SAVE	
Input				
Maturity profile of lease commitments (non-PFI) - entity as LESSEE				
Timing of total future minimum lease payments (Please split the land and buildings leases into separate elements)				
		Land £'000	Buildings £'000	Other £'000
Operating leases (non-PFI)				
	Payments due within 1 year	0	0	0
	Payments due between 2 and 5 years	0	0	0
	Payments due after 5 years	0	0	0
	Total Operating Lease Commitment	0	0	0
Finance leases (non-PFI)				
	Payments due within 1 year	0	0	0
	Payments due between 2 and 5 years	0	0	0
	Payments due after 5 years	0	0	0
	Total payments	0	0	0
	Less: interest element	0	0	0
	Total Finance Lease Commitment	0	0	0

Please enter any details on Private Finance Initiative in this section.

Details of PFI Contracts	2019-20 £'000	Comment
PFI on balance		
Number of schemes		
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
PFI off balance		
Number of schemes		
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
Total estimated capital value	0	
PFI contracts worth >£500 million	0	
Full totals for PFI schemes committed to, including those above & any others	0	
Total	0	
All PFI - Charges to the I&E during the year		
Total amount charged to the I&E during the year for off-balance sheet PFI contracts plus the service element of on-balance sheet PFI transactions	0	
Total	0	
All PFI - Total future payments		
Total future payments to which the Authority is committed, analysed on a cash flow basis. Includes all PFI contracts, not just those included in the major schemes above.	0	
PFI on balance sheet		
On balance sheet PFI capital element		
Payments due within 1 year	0	
Payments due between 1 and 5 years	0	
Payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI imputed interest charges		
Payments due within 1 year	0	
Payments due between 1 and 5 years	0	

Please enter any other Financial commitments that you may have in this section.

Other financial commitments	£'000	Comment
1) Capital commitments		
Total commitments under capital expenditure contracts, in £000s at the balance sheet date	0	
2) Other non-cancellable contracts (excluding capital) that are not leases or PFI contracts		
Committed as at 31 March		
Enter the total payments committed, in £000s, analysed on a cash flow basis		
Payments due within 1 year	0	
Payments due between 2 and 5 years	0	
Payments due after 5 years	0	
Total payments	0	
Comparative committed as at 31 March		
Enter the total payments committed, in £000s, analysed on a cash flow basis		
Payments due within 1 year	0	
Payments due between 2 and 5 years	0	
Payments due after 5 years	0	
Total payments	0	

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Please enter your post balance sheet events and staff numbers in this section.

Post balance sheet events- Part 1	Yes/No	Comment
NB - If you have post balance sheet events that are significant for WGA we will approach you for further details.		

Post balance sheet events- Part 2	Year End Date	Comment
Please enter your Year End date as a number - using the format ddmmyy - e.g. 310320		

Staff Numbers	2019-20	Comment
Suggest sourcing from the ONS Quarterly Public Sector Employment Survey (QPSES) (if you are required to complete it). Otherwise can be sourced from your HR system.		
Employees		
Whole numbers only		
Opening Full time equivalents (FTEs) as at 31 March 2020	0	
Closing Full time equivalents (FTEs) as at 31 March 2020	0	
Average number of Full time equivalent (FTE) persons employed during the year	0	
Agency staff		
Whole numbers only		
Opening Full time equivalents (FTEs) as at 31 March 2020	0	
Closing Full time equivalents (FTEs) as at 31 March 2020	0	
Average number of Full time equivalent (FTE) persons employed during the year	0	

Exit Costs	For exit packages costing < £40,000 (Number of packages)	For exit packages costing £40,000 - £50,000 (Number of packages)	For exit packages costing £50,000-£100,000 (Number of packages)	For exit packages costing £100,000+ (Number of packages)	Comment
For the period 1 April 2019 to 31 March 2020					
Number of compulsory redundancies	0	0	0	0	
Number of other exit packages agreed	0	0	0	0	

Total cost of exit packages, in £000s	Cost of exit packages costing < £40,000 (£'000)	Cost of exit packages costing £40,000 - £50,000 (£'000)	Cost of exit packages costing £50,000 - £100,000 (£'000)	Cost of exit packages costing £100,000+ (£'000)	Comment
0	0	0	0	0	

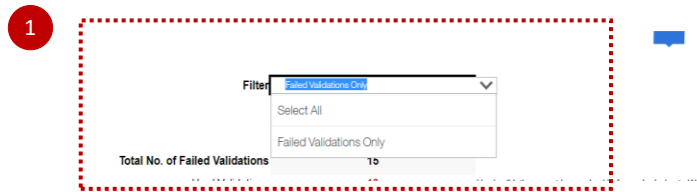
NNDR and Council Tax	2019-20	Comment
(SLG ONLY) NNDR		
Income from business ratepayers	0	
Cost of Collection Allowance	0	
Debts written off and movement in bad debt provision	0	
Payment to National Pool	0	
Council tax		
Debts written off and movement in bad debt provision	0	

Please note:
 You will be able to download a proforma tab to SCOA mapping at [GOV.UK](https://www.gov.uk)

7.2.4 Validation Report

Validations can be viewed on the ‘Validations Report’ worksheet on OSCAR II.

1. Select if you would like to view all validations – ‘Select All’ or ‘Failed Validations Only’



2. Select ‘Refresh’ to adjust your worksheet view according to the applied filter in Step 1
3. Total number of Validations will appear in this section
4. Select ‘Validate’ to reflect on recent changes made

Total No. of Failed Validations	15
Hard Validations	13
Soft Validations	2

3
Hard validations must be resolved before submission to WGA
Un-resolved soft validations must have a full Explanation added to them before submission to WGA

2
4
REFRESH VALIDATE

5. In the Validation Report output section, you will find the following details:

- *Validation Code* – automated code allocated to each validation error, for internal purposes
- *Validation Category* – internal consistency, materiality, numerical accuracy
- *Validation Type* – Soft/Hard. Hard validation failures will need to be resolved before submission and on all soft validations, comments must be provided. DCT can still be validated with soft validation failures, as long as you provide comments. You can still proceed with comments on soft validations.
- *Validation Description* - details and guidance on each validation error for example:
NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation
- *Status* – used to describe the status for example FAIL, please provide cometary/PASS

If you re-run the proforma validations any explanations in the "User Explanation" column will remain- please ensure that these are kept up to date before you lock

Validation Category	Validation Type	Validation Description	Status
Internal Consistency	Soft	Staff numbers information must be filled in.	FAIL, Please check or provide commentary
Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you	FAIL, Please check or provide commentary
Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e.-the SOFP must	FAIL
Numerical Accuracy	Hard	Current OFA total balances must equal the sum of the internal and external balances reported	FAIL
Numerical Accuracy	Hard	The external asset type breakdown total must equal the external OFA current balance on the movement table	FAIL
Numerical Accuracy	Hard	Where a financial asset type has a carrying value, a fair value must also be recognised	FAIL
Numerical Accuracy	Hard	In the step 3 table, make sure that your amortised cost + FVPL + FVOCI amount for each line, tallies to the total external balance as shown in the left hand column	FAIL
Internal Consistency	Hard	In the valuation hierarchy table, make sure that the total you have split out between levels 1, 2 and 3, tallies back to the total at FVPL and/or FVOCI available to be categorised as shown	FAIL

- *Value Returned* – the value of the validation error
- *Validation Message* – details on why validation has failed for example ‘values do not balance’

- *Used In* – location of the validation error for exaple ‘Financial Instruments ‘ worksheet
- *Validation References* – account codes and other internal reference code concerned with specific validation error
- *User Explanations* – any comments entered on the validation errors.

Validation References	User Explanation
No Reference, No Reference	
OFA_Row004/OFA_Col008, OFA_Row020/OFA_Col008	
87883012, 87883011, 87883010, 87883087, 87883086, 87883085	
81600901, 81600905	
87000008, 87924250	
C0201203	
C1802000	
C1001202	
C1101202	

IMPORTANT:

Where you have soft validation errors, you must enter a comment more than 15 characters to pass the validation.

7.2.5 Validations

This worksheet is designed to provide more detail on validation errors across the Data Collection Tool. Here you can view on which account code the validation has failed and more details on the validation errors.

Selection Criteria in the Validation Report:

Please refer to video guidance on Validation Report for more details on this worksheet.

The screenshots illustrate the selection process for validation errors in the Data Collection Tool. Screenshot 1 shows the 'validation_code_wga' dropdown menu with 'Sets' and 'Levels' options. Screenshot 2 shows the 'validation_counter_wga' dropdown menu with 'level000' and 'level001' options. Screenshot 3 shows the 'metric_validation_wga' dropdown menu with 'level000' and 'Leaf level' options.

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		validation_code_wga Selection	validation_counter_wga Selection	metric_validation_wga Selection				
		Cell Refere...	Scoa	RAC Row R...	RAC Col R...	Data Items ...	Test Action	Lower Limi...
89910001	1	Scoa	58613000			+	=	
	2	Scoa	58611000			+		
	3	Scoa	44821000			+		
	4	Scoa	31115000			+		
	5	RAC		SCI_Row013	SCI_Col001	+		
89910002	1	Scoa	58216000			+	=	
	2	Scoa	58211000			+		
	4	Scoa	58214000			+		
	5	Scoa	58215000			+		
	8	Scoa	58219000			+		
	9	Scoa	58221000			+		
	11	Scoa	58224000			+		
	12	Scoa	58229000			+		
	13	RAC		Prov_Row006	Prov_Col009	+		
	14	RAC		Prov_Row010	Prov_Col009	+		
	15	Scoa	11212900			+		
	16	Scoa	11112900			+		
17	Scoa	11812900			+			

7.2.6 Decimal Points Validation

This worksheet is designated for errors on decimal points. If you have entered decimal points across the DCT, these will display as errors on this tab.

Please note, no decimal points entry should be made, all entries should be rounded to the nearest whole number.

Make sure all errors are corrected as per the information provided in this worksheet and select 'Refresh'.

This is a change from the Excel Based DCT. In that, it was possible to place validations on each proforma tab meaning that decimal places could not be entered. The OSCAR II platform does not have this functionality. This means that users can enter decimal places, but this validation prevents them from being written to the database.

SCOA Code	Used In	Description	Value	
811715F	CP-PP&E	Payments on account & assets under construction-Cost	58 617 000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
818918F	CP-Q-Fin-Assets	Other	25 985 000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
8888700	CP-T&OR	Increases/decreases due to cash received/paid	-298 333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
8888800	CP-T&OR	Transfers from contract liabilities to receivables/payables	-298 333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
8888900	CP-T&OR	Changes in the measure of progress	-298 333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.

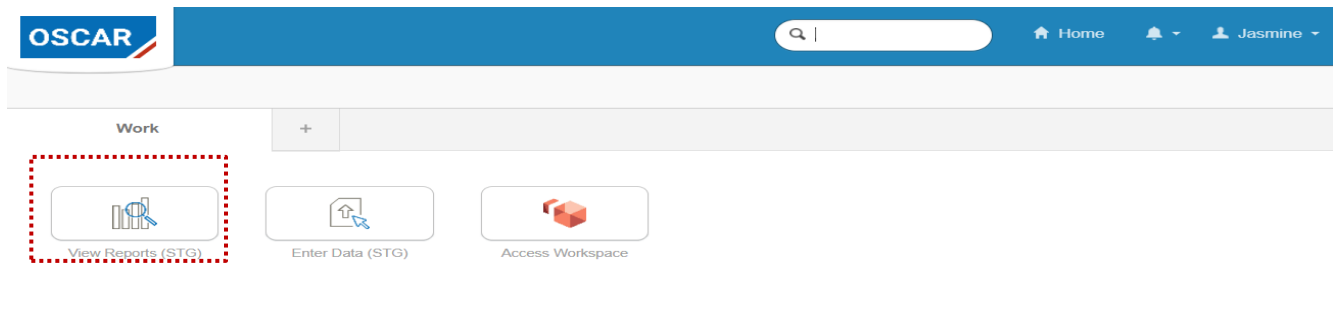
7.2.7 Audit report

The Audit report is a view of all data submitted on the proforma tabs for the current year WGA return. This can be downloaded and shared with auditors to aide their review of your organisations’ return. This only relates to organisations above the audit threshold. Please note that the Audit Report can take over one and a half hours to run. The time can be minimised by selecting “run as” and selecting “excel” when running the report, this will download an excel file to your desktop. However, note that this will still take a significant time to run.

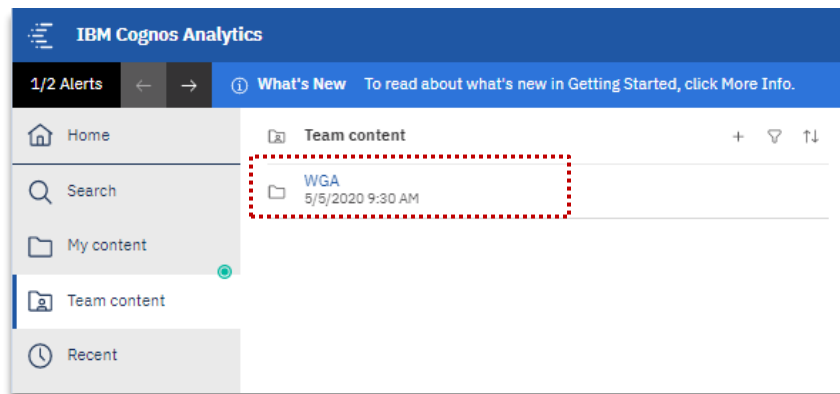
In some scenarios, it may be appropriate to download the individual tabs of the DCT instead, and also run the new primary financial statements report, accessed alongside the Audit Report options. The new primary financial statements report provides a header sheet with headline details, Statement of Comprehensive Income, Statement of Financial Position and Reserves. This could be used to provide the auditors with assurance.

7.2.7.1 Accessing the Audit report

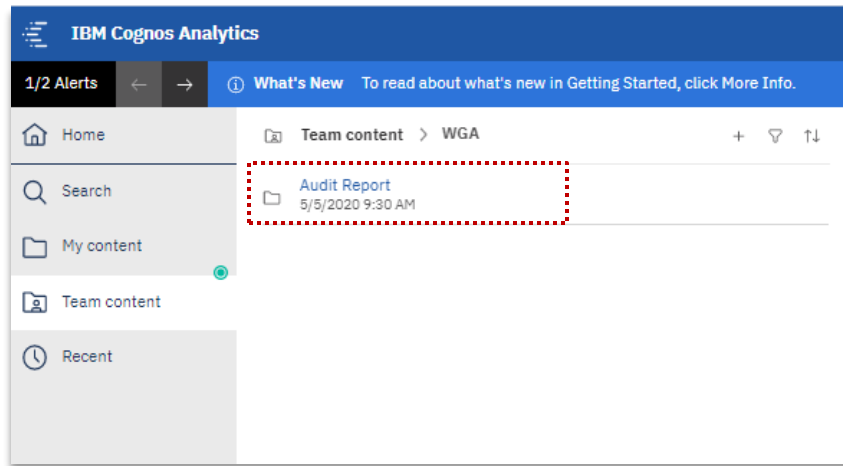
To access and view reports in OSCAR II, select ‘View Reports’:



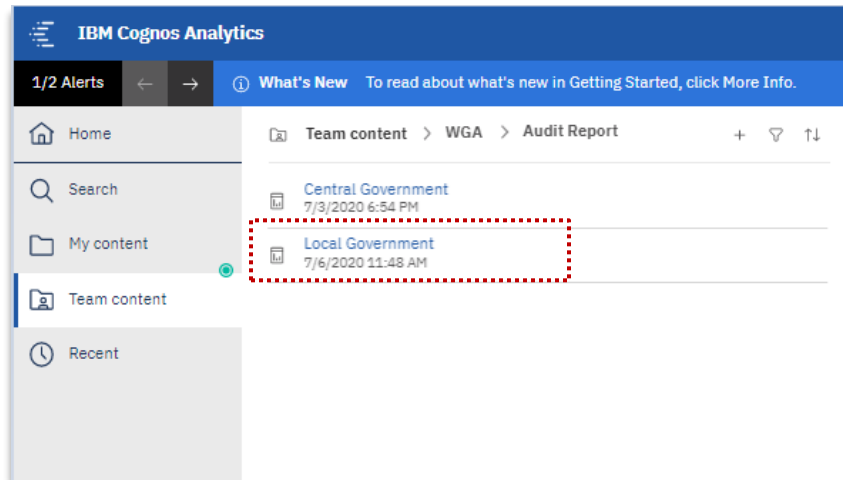
Your reports are based in the ‘Team Content’ under WGA folder.



Team content > WGA > Audit report:



Team content > WGA > Audit report > Local Government:

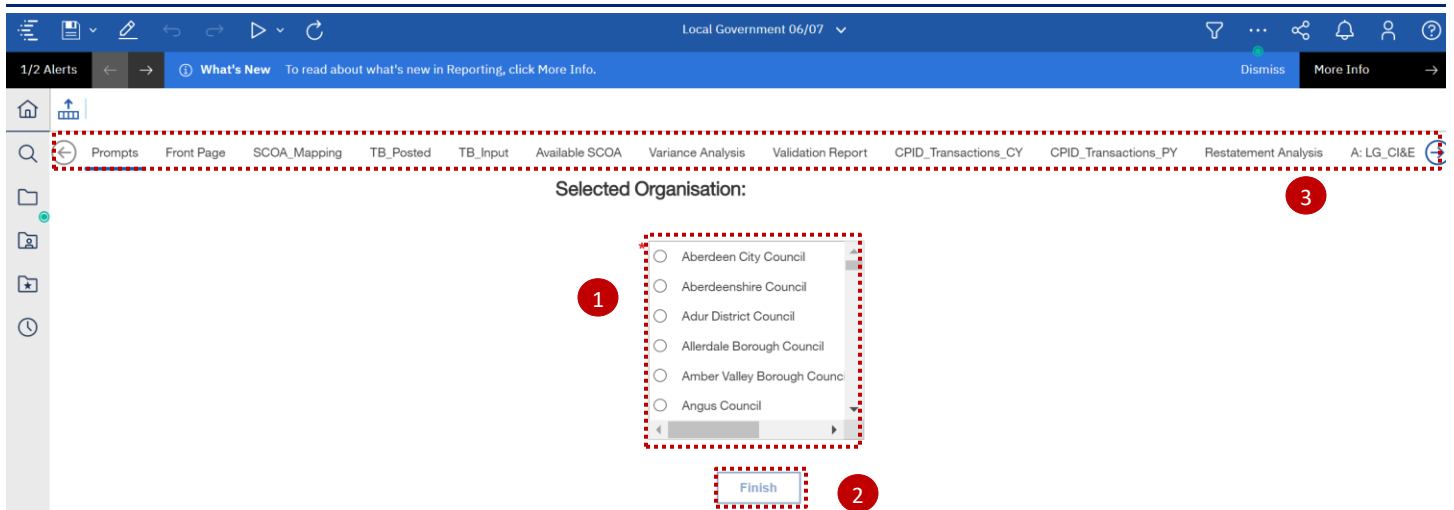


7.2.7.2 Running the Audit report

Once you have selected the Local Government report:

1. Select your organisation from the selection box using the radio buttons
2. Click 'Finish' to run the report
3. This will populate all the tabs based on your submission, use the arrows to scroll through the tabs

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7.2.7.3 Proforma tabs in the Audit report

Proforma tabs from the data input screens are replicated in the Audit report. There are some added items to be aware of on the Audit report as described below:

1. On the proforma tabs there are SCOA codes included for reference
2. To scroll through the page you can use the 'Page up' and 'Page down' buttons highlighted
3. Auditor comments can be captured

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CI&E Account: Net Operating Expenditure and Surplus/Deficit for the Year			
As at 31/03/2019			
		£'000	Comment
L0101305	Net cost of services	0	
L0101300 Corporate income and expenditure			
L0101003	Provisions expense (any amount not in NCS)	0	
44826100	Trading operation results - Income	-32,440	
L0101004	Trading operation results - Expense	31,111	
L0101005	Other corporate income	0	
L0101006	Other corporate expense	3,406	
L0101007	(Following Group Accounts Only)	0	
63311600	[SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	0	
L0101008	Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax)	-1,100	
59122000	Taxation payable of subsidiaries	0	
63312000	Minority interest share of profits or losses of subsidiaries	0	
L0101400	Corporate income and expenditure	977	
L0101301 Other operating expenditure			

↑ Top ↑ Page up ↓ Page down ↓ Bottom

IMPORTANT:

The Auditor report should be run and shared with your auditors at 'Step 4 – Submit and close Cycle 1' and again at 'Step 6 – Lock for Cycle 2'.

7.2.7.4 Additional tabs in the Audit report

There are some addition tabs on the Audit report which are presented in a different format or not included on the data input screen.

Front Page

This page shows key information including validations, contact details, and timestamps for the key workflow stages. A report generation date is included to ensure version control is preserved.

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Local Government 06/07

1/1 Alerts | What's New | To read about what's new in Reporting, click More Info.

Prompts | **Front Page** | SCOA_Mapping | TB_Posted | TB_Input | Available SCOA | Variance Analysis | Validation Report | CPID_Transactions_CY | CPID_Transactions_PY

Administrative Information

Name of Entity : Bristol City Council
 Report Generated by : Vijay Sima
 Report Generated Date : Jul 6, 2020 6:02:03 PM

Validation Status

Hard Validations Remaining :
 Soft Validations Remaining :
 Above / Below Threshold : Below

Contact Details

Entities Contact Name :
 Entities Contact Telephone Number :
 Entities Contact E-mail Address :
 Auditors Name :
 Auditors Contact Name :
 Auditors Contact Telephone Number :
 Auditors Contact E-mail Address :

Workflow Status

Submission started : 2020-06-09 15:05:07
 Publish :
 Locked for Audit :
 Reopened For Cycle 2 :
 Locked For Cycle 2 :

Variance Analysis

This shows the difference in data from Cycle 1 to Cycle 2.

Local Government

1/2 Alerts | What's New | To read about what's new in Reporting, click More Info.

Prompts | Front Page | SCOA_Mapping | TB_Posted | TB_Input | Available SCOA | **Variance Analysis** | Validation Report | CPID_Transactions_CY | CPID_Transactions_PY

Variance Analysis

Variance Analysis between Cycle 1 and Cycle 2 returns
 This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not identify differences between CPID allocations within the same SCOA

	Cycle 1	Cycle 2	Variance
11211000	633,436	633,436	
11221000	-32,811	-32,811	
11311000	1,664,774	1,664,774	
11321000	-8,309	-8,309	
11511000	64,984	64,984	
11521000	-31,953	-31,953	
11711000	19,038	19,038	
11911000	297,286	297,286	
11921000	-35,846	-35,846	
12411000	8,266	8,266	
12421000	-166	-166	
12511000	42,041	42,041	
12521000	-259	-259	
12611000	201,094	201,094	
12621000	208	208	
14211000	20,464	20,464	

CPID_Transaction_PY

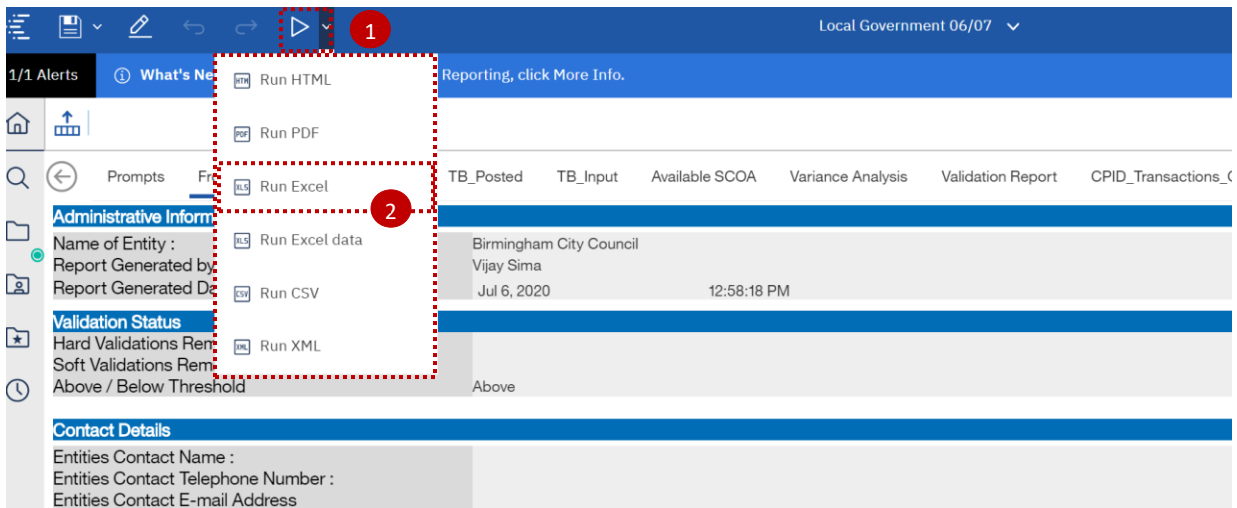
This shows the prior year CPID transactions data

Account Code	Status	Status Comment
1111000	G	This code cannot be used for CPID input.
1112000	G	This code cannot be used for CPID input.
1112900	G	This code cannot be used for CPID input.
1113000	G	This code cannot be used for CPID input.
1114000	G	This code cannot be used for CPID input.
1115000	G	This code cannot be used for CPID input.
1116000	G	This code cannot be used for CPID input.
1117000	G	This code cannot be used for CPID input.
1118000	G	This code cannot be used for CPID input.
1119000	G	This code cannot be used for CPID input.
1121000	G	This code cannot be used for CPID input.
1122000	G	This code cannot be used for CPID input.
1122900	G	This code cannot be used for CPID input.
1123000	G	This code cannot be used for CPID input.
1124000	G	This code cannot be used for CPID input.
1125000	G	This code cannot be used for CPID input.
1126000	G	This code cannot be used for CPID input.

7.2.7.5 Exporting the Audit report

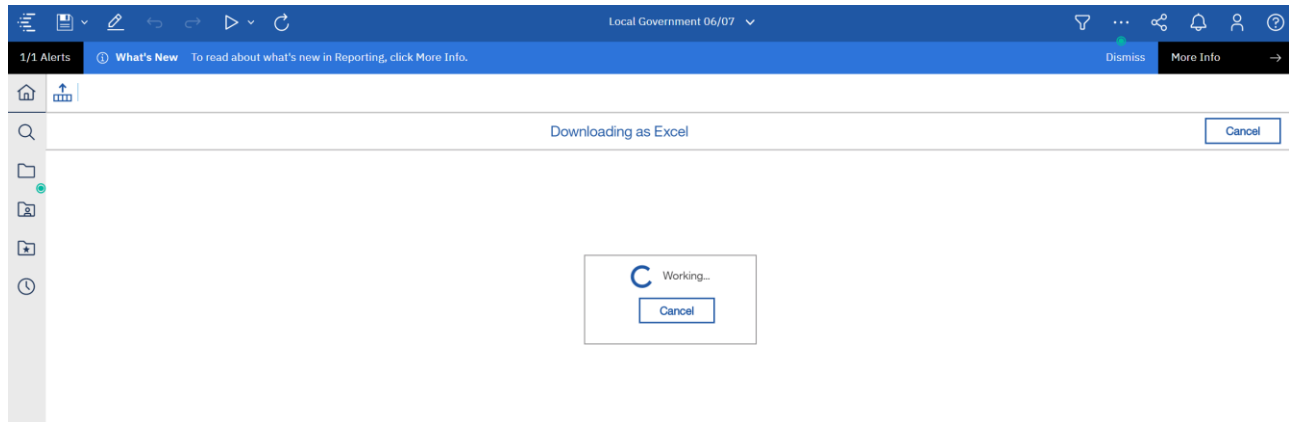
You can export the Audit report in multiple formats to share with your auditors for review:

1. Select your preferred option from the drop-down list to run or export the report indicated by the 'play' button
2. It is advised to export the report in excel, please select 'Run Excel'.



3. The following screen will be presented to indicate the report is being downloaded and can be saved to your device.

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7.3 Next steps

After completing the proformas and passed all validations, you would have successfully submitted the WGA return.

8 Annex A – Proforma tabs

Worksheet Description	Comments	Action
CI&E	Comprehensive Income & Expenditure Accounts: Net Operating Expenditure and Surplus/Deficit for the year	The C I & E tab collects income and expenditure information, including grant and taxation income.
Restatement CI&E	Prior Year Comprehensive Income & Expenditure Statement - Restated	If you have any restatements for prior year comprehensive income and expenditure, enter the adjustment amount to align to last year's CI&E figure. Any necessary restatements according to the income or expenditure type (such as staff costs, or grants and subsidies), and reason for the adjustment (such as accounting policy changes, or changes to your authority's structure etc) will be populated from the Restatement Analysis tab.
Balance Sheet	Balance Sheet – Including Restatements	The balance sheet is populated from the other profoma sheets within the OSCAR. Last year's opening balances will be automatically pre-populated.
Restatement Analysis	Restatement Analysis	<p>The aim of this sheet is to provide details of any prior period restatements, which will feed through to the primary statements and relevant tabs of the DCT.</p> <p>Any entity who has made a prior period adjustment must complete this tab. Please select the primary statement, note (SCOA will automatically complete), and restatement reason. Then enter the debits and credits into the schedule.</p>

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Liabilities & Provs	Liabilities & Provisions	This tab collects data on long- and short-term creditor balances, long and short-term receipts in advance, provisions and donated assets. Note that certain short-term creditor cells are linked to the Collection Fund tab. There are additional analysis sections to further split out “other” short term and long-term creditor balances.
Fin Inst	Financial Instruments	<p>If you have a material risk in particular areas, such as credit risk, additional information will also be required on the tab. In the fair values section, we ask you to confirm the amount of the balance which is held with WGA counterparties, and then only disclose the fair value of the remaining, externally held amount.</p> <p>In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 rule (trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9)</p> <p>The financial instruments tab will contain data fed through from the Investments, JVs and Associates 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>
Non-Curr Assets – Add Info	Non-Current Assets – Additional Information	The NCA Additional Information tab is used to identify material assets not consolidated into WGA, such as voluntary aided schools or shared ownership assets
PP&E & Invest Prop	Property, Plant & Equipment and Investment Properties	For PP&E, please note that we require land to be split out separately from buildings. Please also remember to fill out the cash flow information section at the bottom of the tab.
Intangibles	Intangible Assets	One point to note is that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.

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<p>Inv, JVs & Assoc</p>	<p>Joint Ventures & Associates and Investments</p>	<p>We have incorporated changes made to IFRS 9. The public sector will apply retrospective application without restatement of comparatives from 1 April 2018. We collect short term and long term investment totals, and then ask you to split these between amounts with WGA counterparties (“internal” amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later on. For the other financial assets table, there are three new implemented categories. The categories are now “amortised cost”, “Fair value through profit or loss” and “Fair value through OCI”. External balance will be brought through from the earlier tables and split out manually. You also need to categorise the assets for current deposits and current loans as either “Fair value through profit or loss” or “Fair value through OCI”. If you do not have external balances for current loans or current deposits, please do not complete this table.</p>
<p>Current Assets & AHFS</p>	<p>Current Assets (including long-term debtors) & Assets Held for Sale</p>	<p>This tab collects data on inventories, debtors, cash holdings and assets held for sale.</p>

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CollFund	Collection Fund	<p>The collection fund tab will not be visible to Welsh, Scottish or Northern Irish local authorities. Only English local authorities will complete this. This worksheet is used to record the breakdown of the Collection Fund Adjustment Account balance as at year end.</p> <p>This tab is used for both preceptor and billing authority. So, depending on which one you are will depend on how you fill in this spreadsheet. The worksheet is divided into two sections – the top section is for Council Tax and the bottom section is for Business Rates.</p> <p>Data is required on any line not marked “Leave row blank”.</p> <p>Where the WGA preparer is a Billing Authority – the Council Tax section will disclose the name of the Billing Authority and its Major Preceptors, and the Business Rates section will disclose the name of the Billing Authority and its Major Preceptors and Central Government.</p> <p>Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority.</p> <p>Where the WGA preparer is a Police and Crime Commissioner – the Council Tax section will disclose the name of each Billing Authority, but the Business rates section shows the message “leave row blank”.</p> <p>Where the WGA preparer is a body that does not receive Council Tax or Business Rates, then both sections will be marked “leave row blank”.</p>
IAS 19 Pensions	IAS 19 Pension Liability	This tab collects information on your scheme assets and liabilities, as well as additional disclosure and analysis information. Please provide the additional information if it is available to you in your actuarial report.
Reserves	Reserves	When completing your reserves data, if you cannot locate a column for a particular usable reserve, please note there is an “other earmarked reserves” column available
I&E NCS Subjective Analysis	Comprehensive Income and Expenditure Accounts: Net Cost of Services	This tab collects income and expenditure information according to your net cost of services, with pensions and staff data feeding from the applicable tabs. Please only use the miscellaneous income category as a last resort.
Additional Data	Additional Disclosures	This tab looks at your finance and operations leases, and PFI contracts. Please note that staff numbers must be entered as whole numbers (not £000's).

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Add Info transferred debt	Additional Disclosure: transferred debt	This tab is only relevant for English local government, who should complete this tab if they are holding transferred debt as a balance sheet liability.
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9 Annex B – CG forms

9.1 CG-03- Confirmation of Minor Body status

This form is to confirm minor body status. Consolidation Managers of minor bodies should complete the form. Completed forms should be sent to the Treasury WGA Team at LG_WGAreturns@hmtreasury.gov.uk

9.2 CG-04 -Management Review Checklist

All entities that submit a WGA return must complete a CG-04 form.

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

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.

9.3 CG-05 - Notification of Audit Completion

This form is completed at the end of the DCT audit process and signed-off by the Consolidation Manager. This should then be forwarded to the auditors, who will provide it to Treasury along with the version of the Auditor Report that they signed off on.

10 Annex C - Acronyms and jargon (A-Z)

Acronym	Description
%	Percentage
£	Pounds sterling
£k	Thousands, pounds sterling
ALB	Arm's length body
CG	Central Government
CLOS	Clear line of sight
CPID	Counter party identification
CR	Credit
Cycle	Collection year
DCT	Data collection tool
DR	Debit
FinCost	Financial costs
FReM	Financial Reporting Manual
FVOCI	Fair Value through Other Comprehensive Income
FVPL	Fair value through profit or loss
FX	Foreign exchange
Hard validation	Will show a warning which will prevent a user from moving onto the next step i.e. submit
HMT	Her Majesty's Treasury
I&E	Income and Expenditure
IAS	International Accounting Standard
IFA	Intangible fixed asset
IFRS	International Financial Reporting Standard
JV	Joint Venture
JV&A	Joint venture and associates
LG	Local Government
MOG	Machinery of Government
MR	Match relationship
N/A	Not applicable
NAO	National Audit Office
NCA	Non-current asset
NDPB	Non departmental public body
O-Fin-Assets	Other financial assets
O-Fin-Liab	Other financial liabilities
OSCAR	Online System for Central Accounting and Reporting
PFI	Private Finance Initiative
PFI team	Private Finance Initiative team
PPE	Property, Plant, and Equipment
PPP	Public Private Partnerships

OSCAR II WGA – Local Government Guidance

Acronym	Description
SCOA	<i>Standard chart of account</i>
SOCI	<i>Statement of Comprehensive Income</i>
SOPF	<i>Statement of Financial Position</i>
<i>Soft validation</i>	<i>Will show a warning that the value entered may need to be checked however will not prevent a user from progressing to the next step</i>
T&OP	<i>Trade and other payable</i>
T&OR	<i>Trade and other receivable</i>
TB	<i>Trial balance</i>
WF	<i>Workflow</i>
WGA	<i>Whole of Government Accounts</i>