Whole of Government Accounts

Local Government

Guidance 2022-23

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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 10,000 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 2022-23

- 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 ll and on GOV.UK
- CG01 and CG02 forms can be downloaded from OSCAR ll
- Historic DCTs for 2020-21 can be viewed and downloaded to excel from Oscar II as well as the facility to toggle between 2020-21 and 2021-22 financial years. They can also be downloaded to Excel by each individual tab (see section 4.2.3)**.**
- Ability to download the individual tabs of the DCT instead of the Audit Report, and also run the primary financial statements report, accessed alongside the Audit Report options. This could be used to provide the auditors with assurance (see section 7.2.8)**.**
- Less time taken to run Audit Reports due to the facility of being able to limit the number of CPID transactions processed for your entity (see section 7.2.8)**.**
- Frequently asked questions – see Section 1.8**.**
- IFRS16 input – **NEW FOR 2022-23**
- Historic Audit Reports – **NEW FOR 2022-23**

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)
- 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 LG_WGAreturns **LG_WGAreturns@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	24 November 2023	22 December 2023
Data Collection Tool	Unaudited Data DCT (Cycle 1)	Audited Data DCT (Cycle 2)
Forms & Documents		Final CG04 Management Review Checklist Copy of Final Published Accounts CG05 Audit Completion Form (entities over the Audit Threshold, signed and counter-signed)

It is essential that these deadlines are met, so that the overall process and publication of the accounts are not delayed. Any delays must be notified to the WGA Team at the earliest opportunity.

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 (note – for pension schemes, pension liabilities are included)
- 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 September 2023. 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 2021-22 **and** 2022-23 to qualify as a minor body:

- Gross expenditure for both years
- Gross income for both years
- Gross assets as at 31 March 2022 and 31 March 2023
- Gross liabilities as at 31 March 2022 and 31 March 2023

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. In determining the available granularity level, bodies may take a pragmatic approach, with due regard to what is material to their own accounts, so that significant amounts of time are not spent recording immaterial balances.

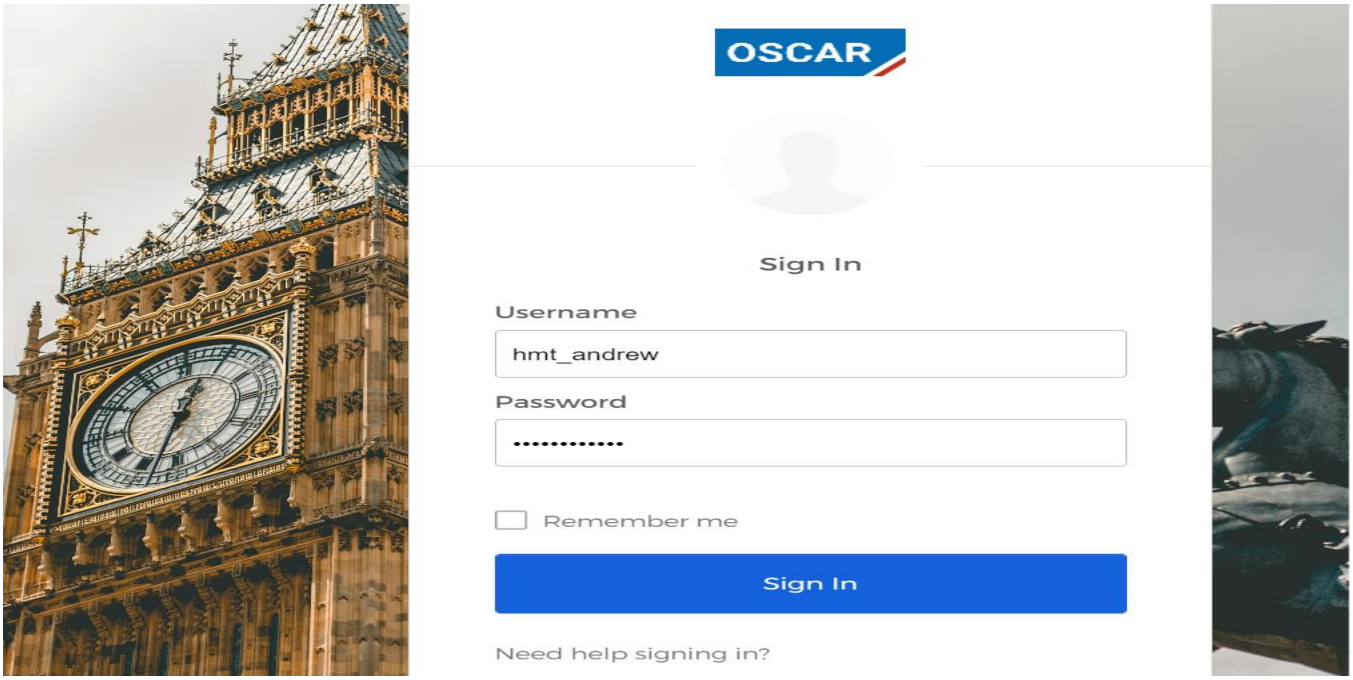
1.8 Frequently asked questions

How do I log on?

This is covered in Section 3.2.

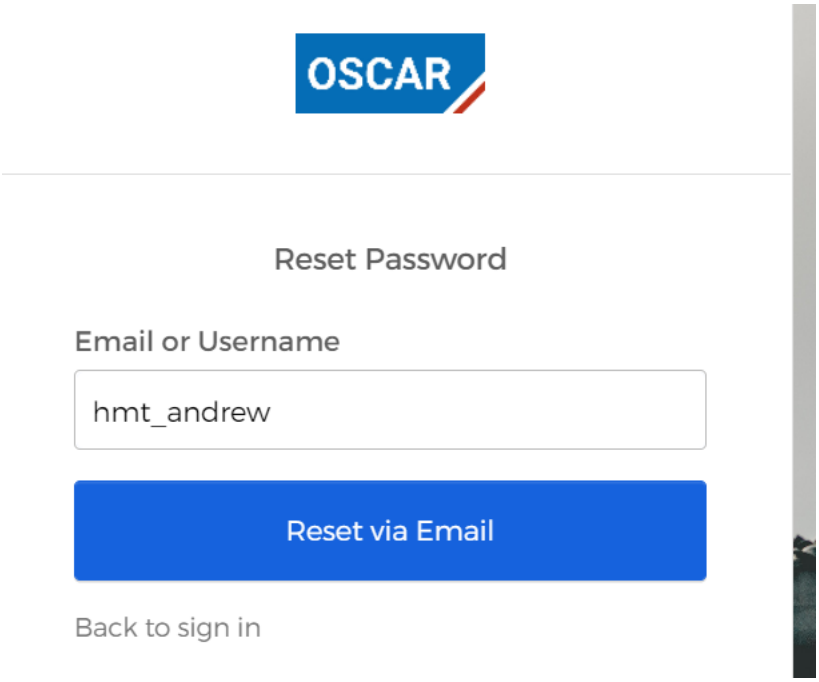
How do I change my password?

Access the login page for Oscar II as follows - **https://oscar.okta-emea.com/login/login.htm**



Click on “need help signing in?” and then “forgot password?”.

Enter your Oscar II user name and then click on “reset via email” to change your password. You will receive notification by email.

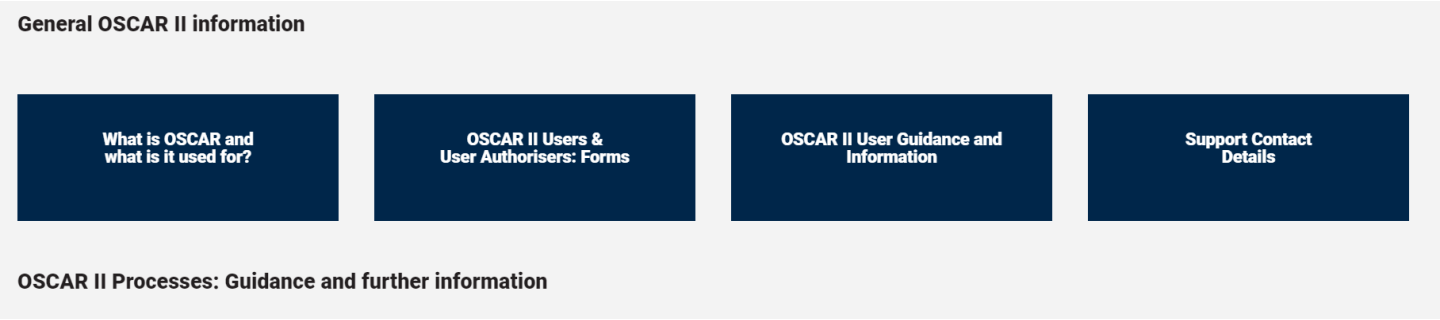


How do I set myself up on Oscar II?

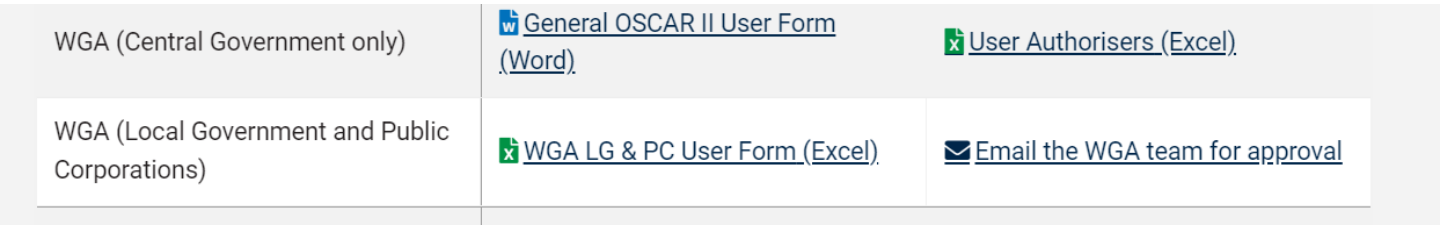
The user access forms are on One Finance – link as follows: **https://gff.civilservice.gov.uk/**

From the home page, put Oscar 2 in the search engine, accessing the following page - **https://gff.civilservice.gov.uk/standards-policy-and-procedures/oscar/**

Select user forms from the Oscar page.



Scroll down the screen and select the type of form relevant to your organisation. Follow the instructions provided.



How do I access and run Audit Reports?

This is covered in Section 7.2.8.

How do I access and run the summary Audit Reports?

This is covered in Section 7.2.8.

There is no data in the TB output tab on the Audit Report, why is this the case?

This will be due to the Trial Balance input method been chosen (auto-population of the DCT tabs) instead of the pro-forma method (manual completion of the DCT tabs). On the Audit Report, the DCT input tabs and posted tabs will be populated with TB data instead.

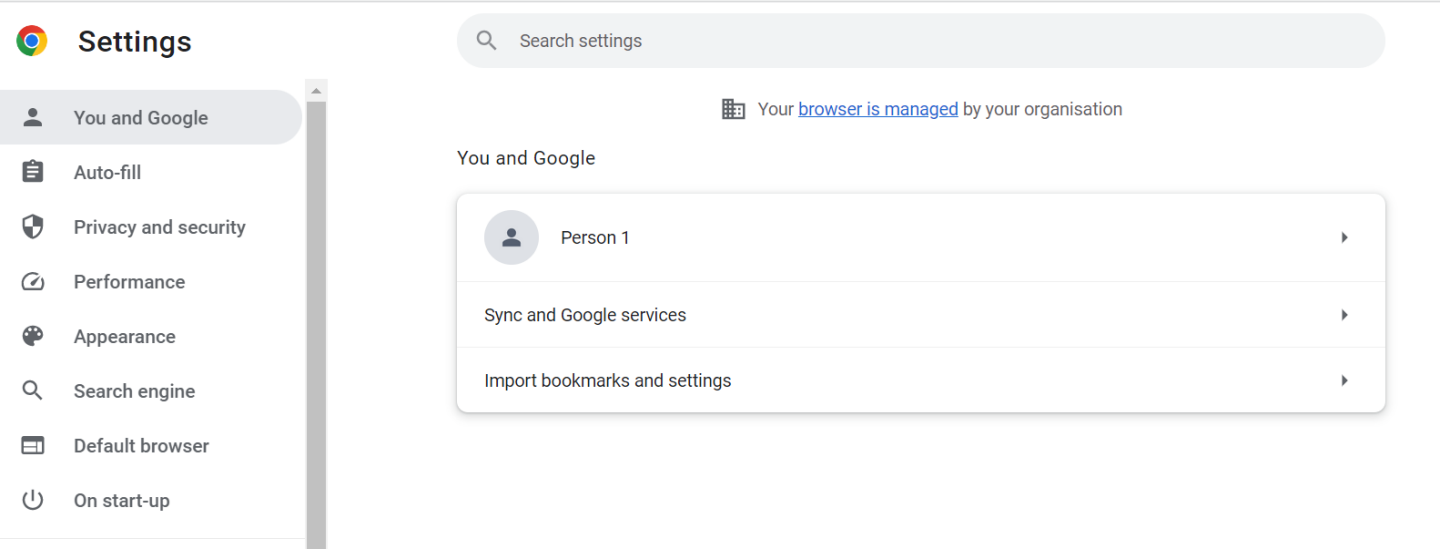
How do I view Historic DCT data?

This is covered in Section 4.2.3.

Why won't pages load within the DCT and why is no data being displayed?

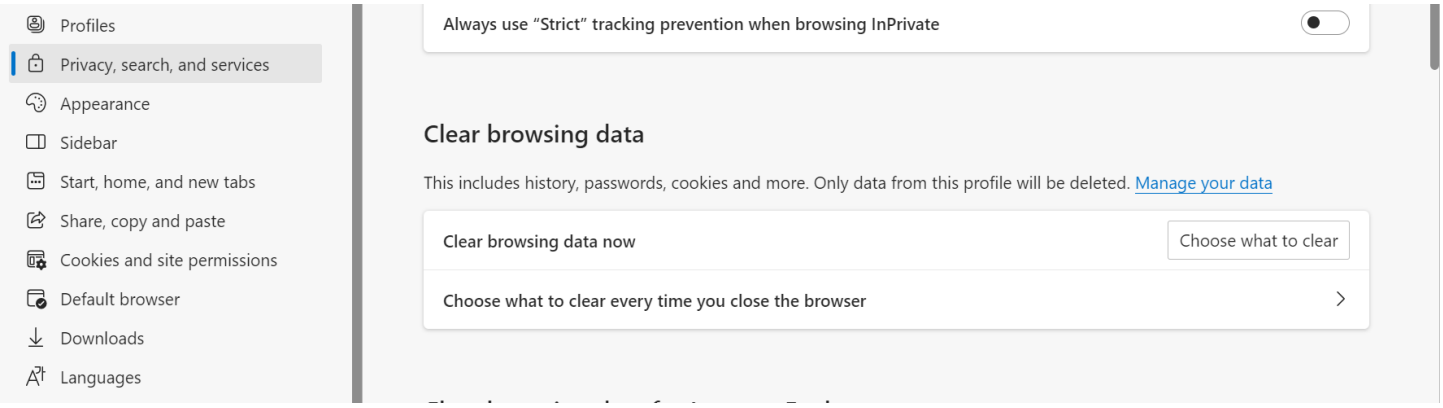
Oscar II data is displayed via a series of web sheets. You may need to clear cookies and the cache within the browser settings as follows:

Within Google Chrome, select Privacy and Security within the settings option.



Then select Clear browsing data and follow the instructions.

Within Microsoft Edge, select Privacy, search and services within the settings option.



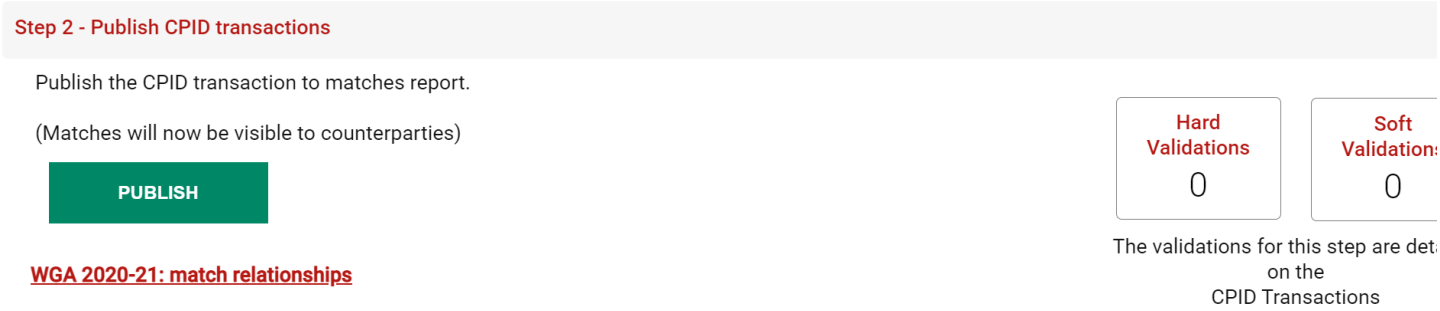
Then select Clear browsing data now and follow the instructions.

My opening balances are not pulling through correctly, how do I rectify this?

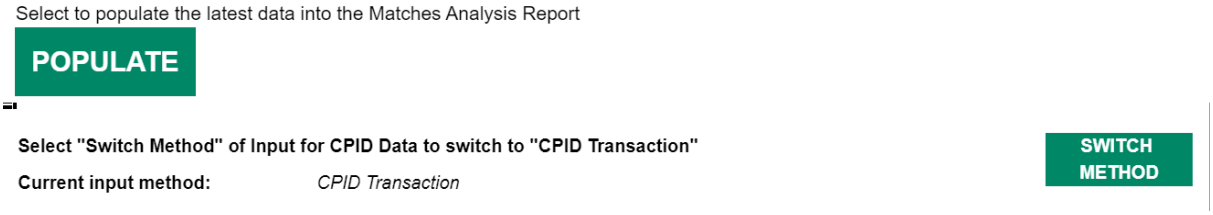
This may be due to your submission not being completed or completely submitted for the prior year. You may need to get Deloitte to re-input your opening balances to present a balanced position by raising a ticket. In the first instance, you should contact the WGA Team. Alternatively, you may have restated last year's closing balances and hence opening balances for the current year. In this case, you will need to restate your opening balances. Guidance on this is covered in Section 7.2.3.5.

Why is my CPID data not showing on the Matches Analysis Tool?

You will need to publish your data so that others can see the data. This can be done via the Home page in your DCT. Click on "publish".



If you subsequently update your CPID transactions, you can re-populate the Matches Analysis Tool with the updated data via the populate button on the CPID transactions tab.



I have selected the incorrect audit threshold on my DCT, how do I rectify this?

You should contact the WGA Team who will be able to alter this in your workflow status. The alternative is to reset your DCT to "open" status but this will clear any data that has been submitted.

Is there a mapping tool for SCOA codes in the DCT?

There is a mapping tool on the WGA website – link as follows:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1071838/WGA_DCT_Documentation_mapping_tool_2020-21.xlsx

How do I rectify an invalid CPID code?

This is covered in Section 6.3.3. You should also refer to the tab alongside the Matches Analysis Tool which has the complete list of CPID codes which are valid. This can be downloaded to excel.

Matches Analysis | CPID List | SCOA List

	Long Name	Return_Required	Org Detailed Type	Org LG/CG
BISADJ	BISADJ - BIS ADJUSTMENT	N - Adjustment		
BISCLS	BISCLS - CLS - DEPT FOR BUSINESS, ENERGY & INDUSTRIAL STRAT			
A...	ACA084 - Advisory Conciliation and Arbitration Service ACAS	N - Consolidated in Parent Return	BEIS Group	Central Gov
A...	AHC084 - Arts and Humanities Research Council	N - Other (Explain in Notes)		
B...	BBB084 - British Business Bank PIC	N - Consolidated in Parent Return	BEIS Group	Central Gov
BI...	BIS084 - Dept. for Business, Energy & Industrial Strategy	Y	BEIS Group	Central Gov
B...	BPA084 - BIS (Postal Services Act 2011) Company Limited	N - Consolidated in Parent Return	BEIS Group	Central Gov
B...	BRC084 - Biotechnology & Biological Sciences Res Council	N - Consolidated in Parent Return	BEIS Group	Central Gov
CI...	CIS084 - Cornwall and Isles of Scilly Investments Limited	N - Consolidated in Parent Return	BEIS Group	Central Gov
C...	CNC066 - Civil Nuclear Police Authority and Constabulary_OLD_DEC066	N - Other (Explain in Notes)		
C...	CNC084 - Civil Nuclear Police Authority and Constabulary	N - Consolidated in Parent Return	BEIS Group	Central Gov
C...	COL066 - Coal Authority_OLD_DEC066	N - Other (Explain in Notes)		
C...	COL084 - Coal Authority	N - Consolidated in Parent Return	BEIS Group	Central Gov
DL...	DLS084 - Diamond Light Source Ltd	N - Consolidated in Parent Return	BEIS Group	Central Gov

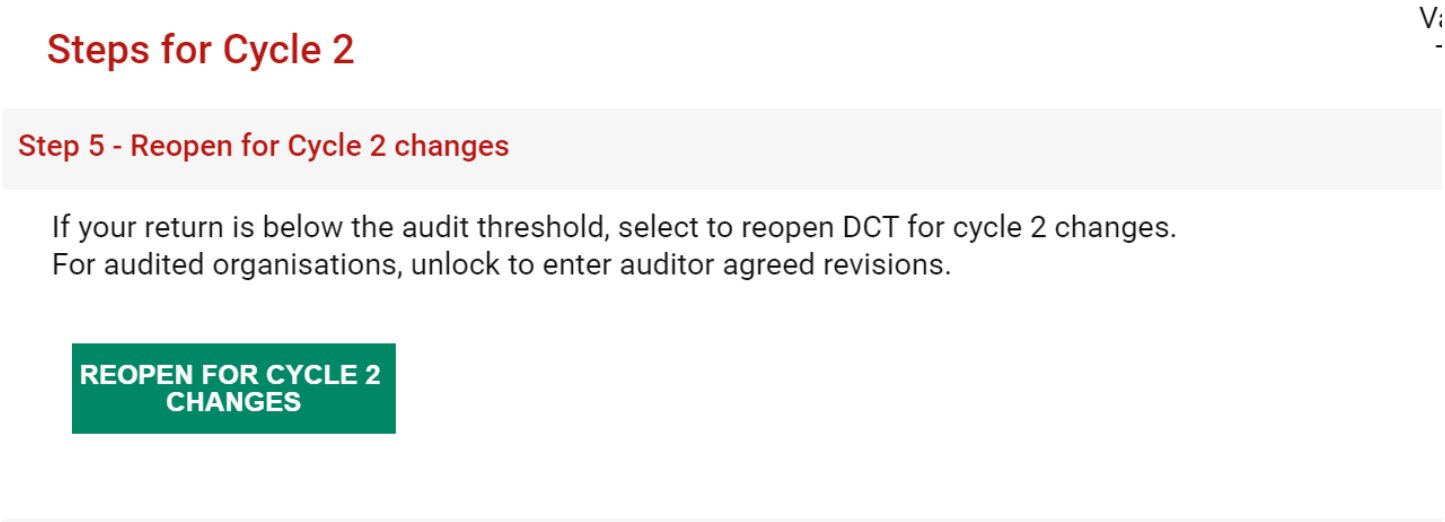
The complete list of SCOAs can also be accessed here (third tab) for each match relationship. Both lists are also published on the WGA website - **https://www.gov.uk/government/publications/whole-of-government-accounts-2020-to-2021-guidance-for-preparers**

What do the workflow statuses mean when completing DCT's?

This is covered in Section 4.2.2.

Why can't I enter any data into the DCT?

This may be due to the DCT being locked at Cycle 1 or Cycle 2 submission status – locked for audit acceptance. To unlock the DCT, you will need to re-visit Step 5 on the Homepage and reopen the cycle. You will then be able to enter data into your DCT.

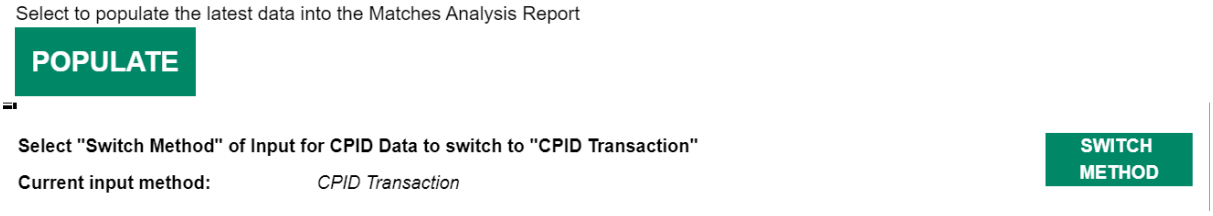


Why can't I view the CPID transactions on the CPID transactions tab?

You will need to zoom out to see the CPID transactions. This is covered in Section 5.2.7.

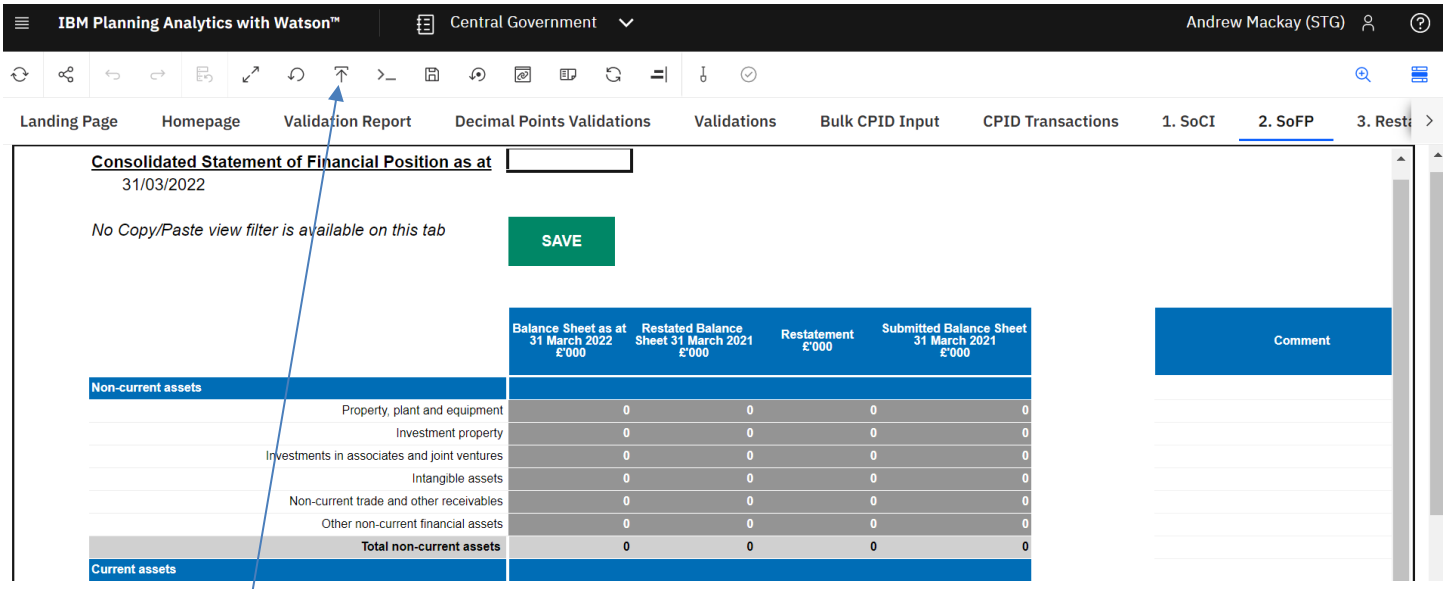
Can I re-publish my updated CPID data?

If you subsequently update your CPID transactions, you can re-populate the Matches Analysis Tool with the updated data via the populate button on the CPID transactions tab and re-publish the data.

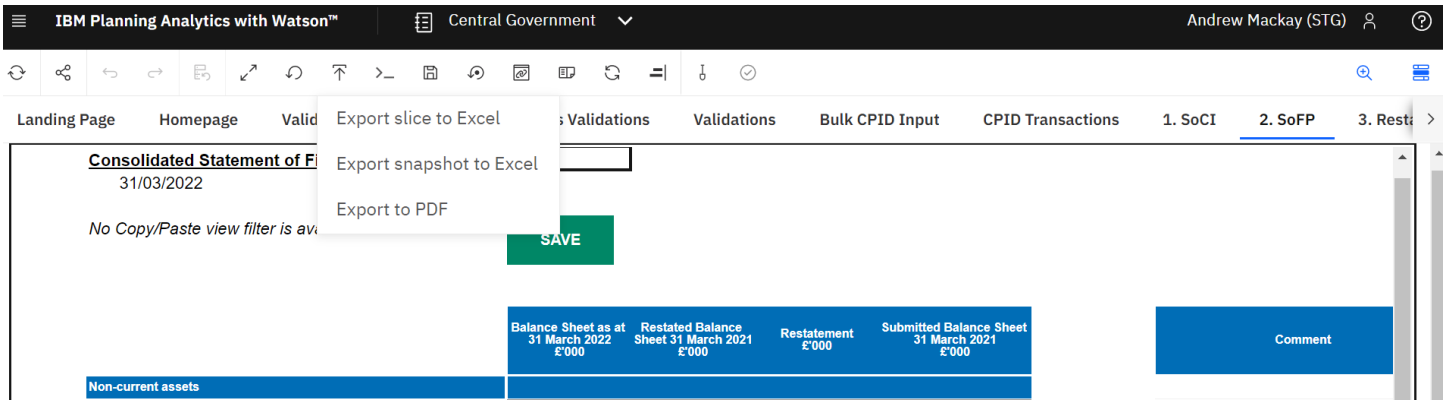


How do I download DCT extracts to excel?

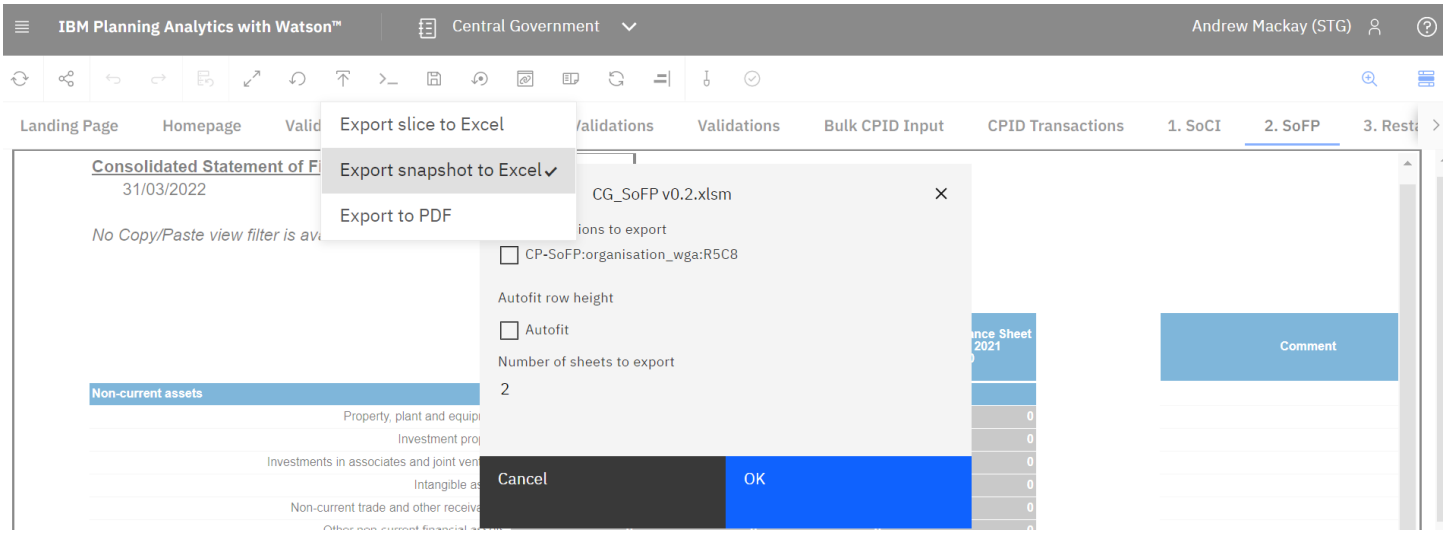
Go to the tab you want to download in the DCT. Click on anywhere on the tab screen to reveal the toolbar.



Click on the download button on the toolbar. Select download snapshot to excel.

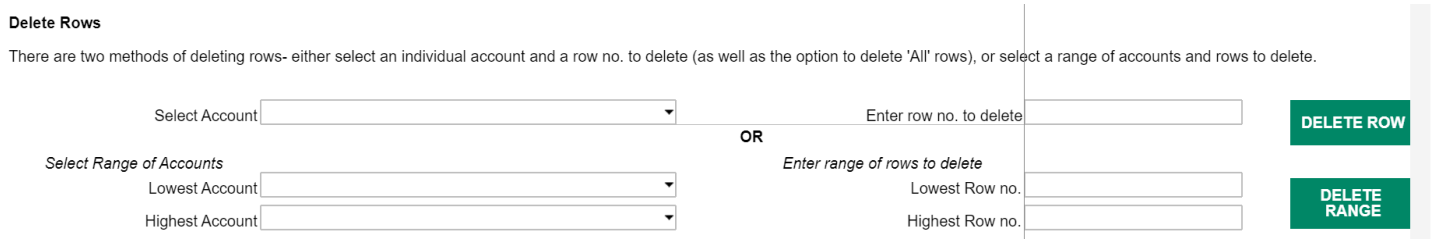


Select ok and the file will be downloaded to your desktop.



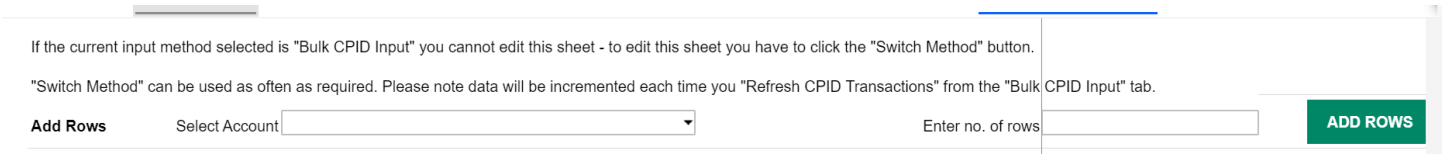
How do I delete multiple or individual rows from the CPID transactions tab?

Within the CPID transactions tab, you can either delete single or multiple rows using the functionality shown below. Note that key rows will not be deleted in their entirety only the CPID data will be deleted (key rows are where account balances are shown and external balances).



How do I add multiple or individual rows in the CPID transactions tab?

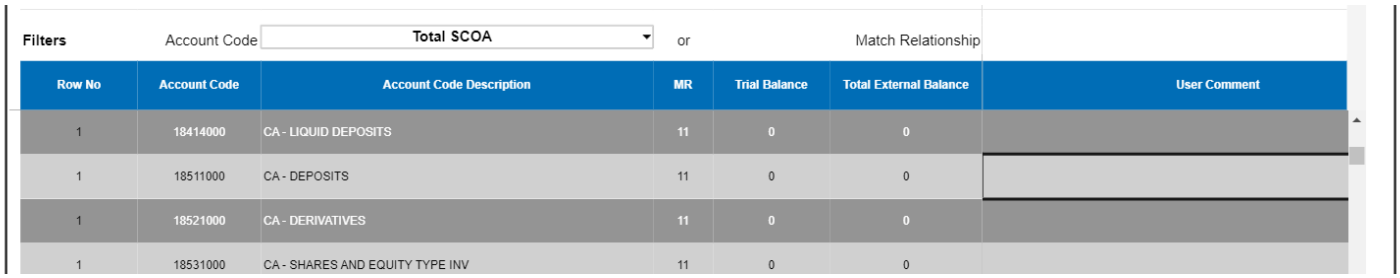
Within the CPID transactions tab, you can add multiple or single rows using the functionality shown below.



Note that to amend and edit the CPID transactions tab, you have to select the switch method and not the bulk CPID method. You can also copy / paste directly into the tab from a spreadsheet or use the bulk CPID tab to enter multiple rows.

How do I clear hard and soft validations on the CPID transactions tab?

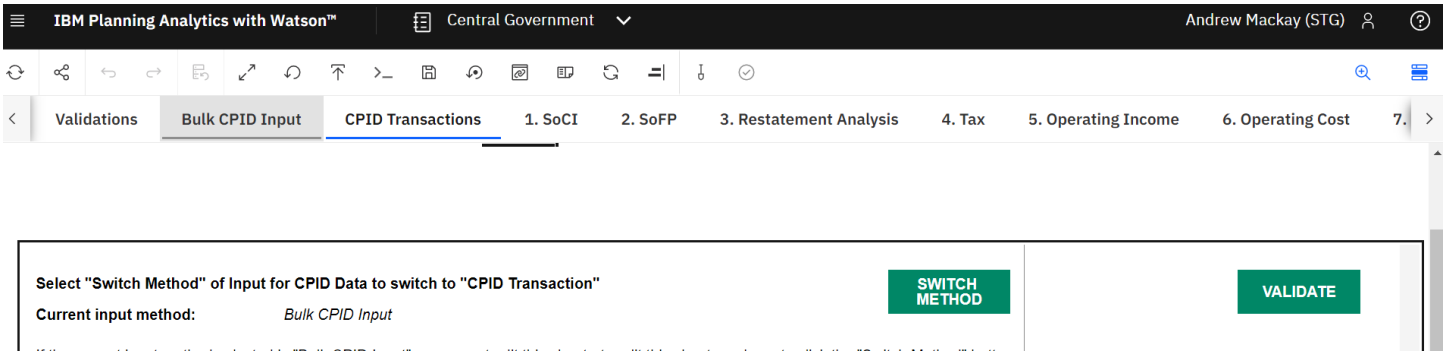
Hard validations will need clearing and explanations provided for both hard and soft validations before you can submit the DCT. In some instances, hard validations can become soft validations if an explanation is provided – all explanations need to be provided in the "User comment" column of the CPIDs transactions tab.



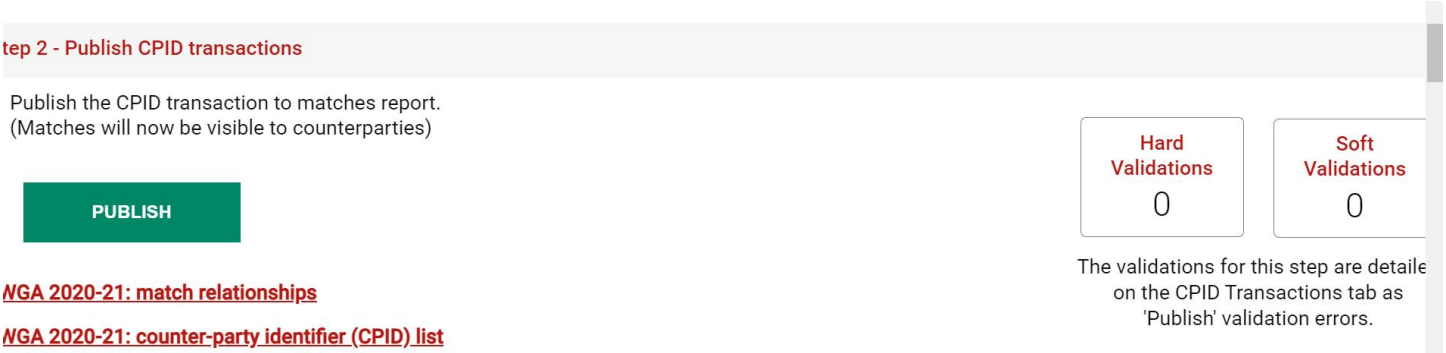
Row No	Account Code	Account Code Description	MR	Trial Balance	Total External Balance	User Comment
1	18414000	CA - LIQUID DEPOSITS	11	0	0	
1	18511000	CA - DEPOSITS	11	0	0	
1	18521000	CA - DERIVATIVES	11	0	0	
1	18531000	CA - SHARES AND EQUITY TYPE INV	11	0	0	

Examples of common errors are covered in Section 6.3.3.

When you have cleared the errors – click on validate.



You should then check on the Homepage the number of errors remaining (published):



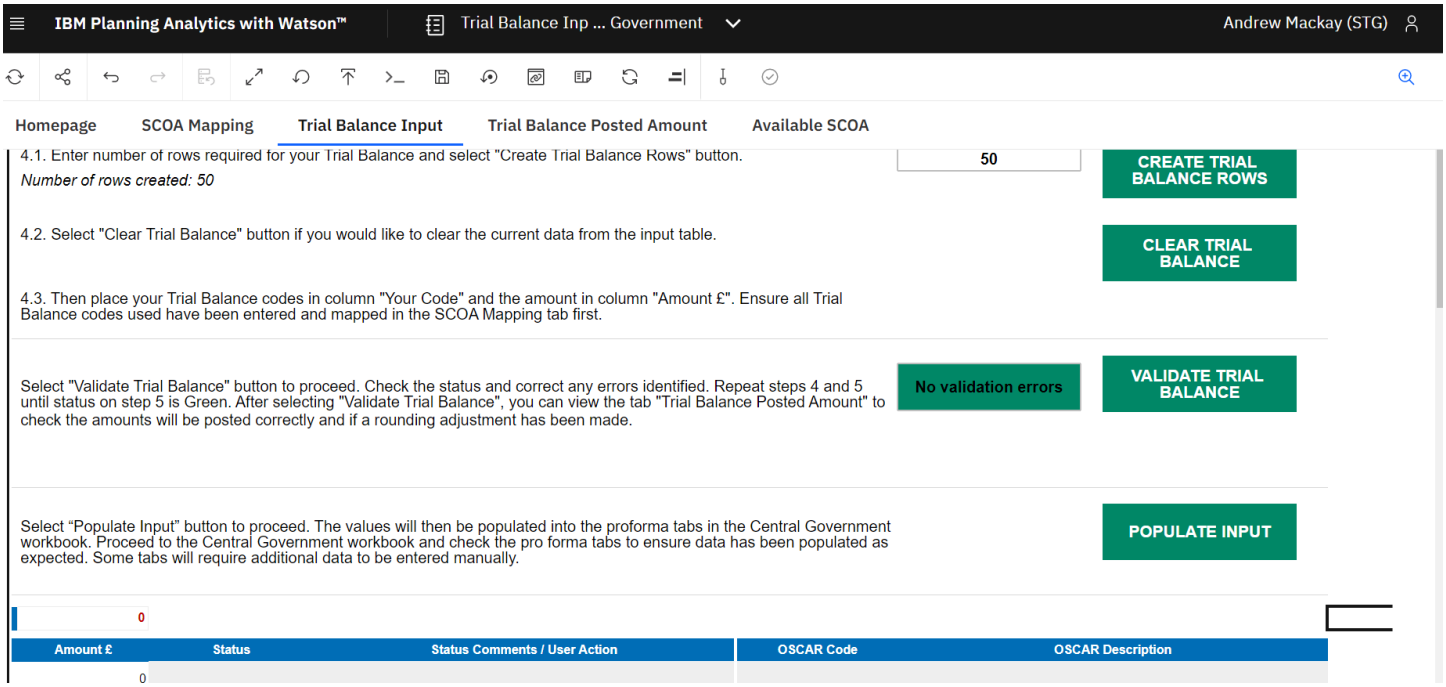
You should also check the total validation errors before submitting (also on the Homepage) – these include CPID transaction errors as well as other DCT validation errors which are shown on the validation report.

Using the TB input method for my DCT, how do I clear SCOAs not valid errors?

You will need to use valid SCOAs – these are listed on the WGA website. Note you can only use SCOAs that map across to the DCT. These codes can also be found in the DCT mapping tool on the WGA website.

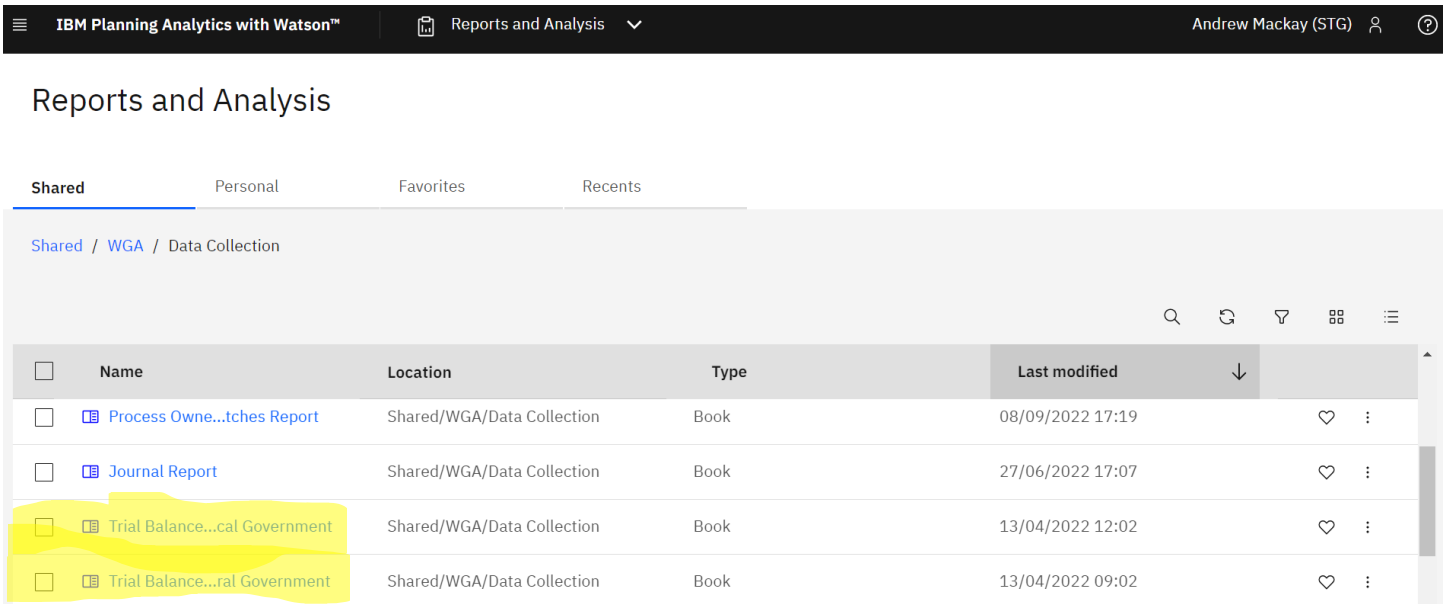
I have used the TB input method but the TB hasn't posted?

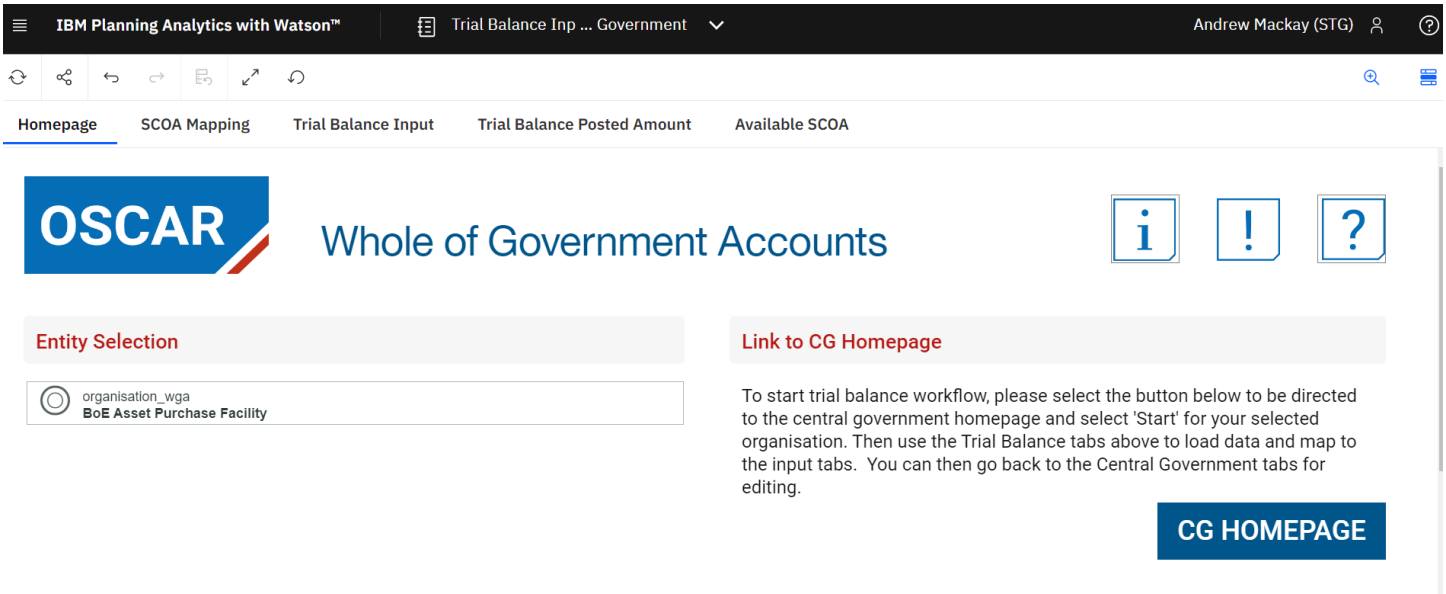
You will need to validate the trial balance and then populate the DCT to post the figures. These steps are carried out on the TB input tab of the Trial Balance Input section of Oscar II. The trial balance will only post if there are no validation errors.



I have completed my DCT but need to reload an updated TB via the TB input method, how do I do this?

You can reload an updated TB at any time of the process using the Trial Balance input section in Oscar II. Please note that the revised figures will completely overwrite the previous set of figures posted to the DCT and you will need to go through the DCT proforma tabs to check whether there are any errors. You should also check opening balances as errors can arise where your opening balance does not match the opening balances on Oscar II. These may need to be dealt with through the Restatements tab where opening balances can be restated.

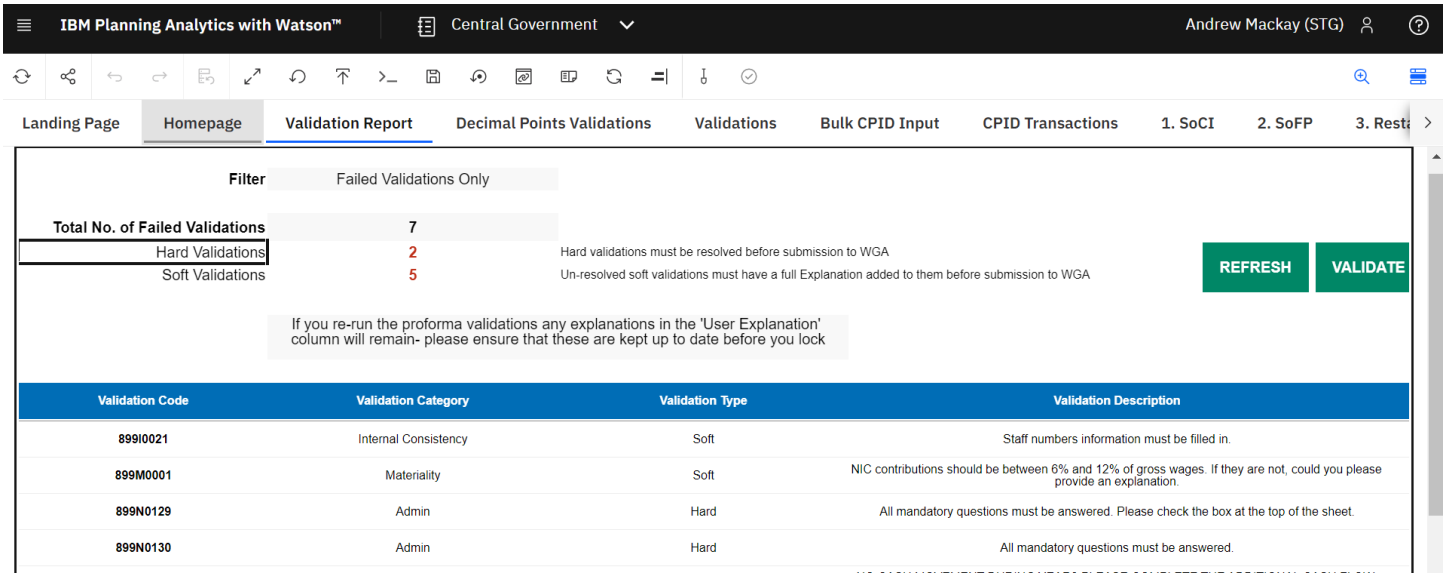




This is covered in Section 7.2.3 in detail.

How do I clear hard validation errors on the DCT?

You should refer to the validation report tab of the DCT. It is good practice to press the validate button to ensure you are looking at the current state of play.

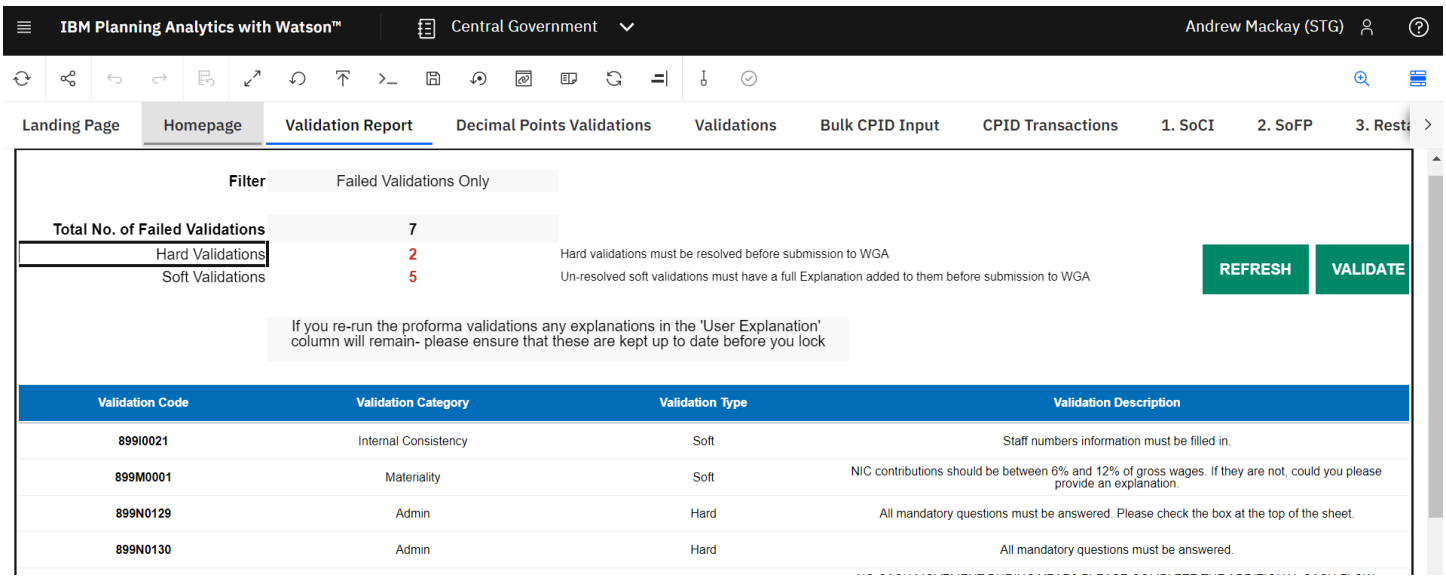


The number of hard validations is displayed and these must be cleared prior to submitting the DCT data. These are also listed in the table below with an explanation for why validations have failed. The validations are also covered in more detail by clicking the validations tab and scrolling down for individual validation errors. Please note that the trial balance must balance before your DCT can be submitted. This will often be shown as a generic hard validation error and will clear when other hard validation errors have been cleared.

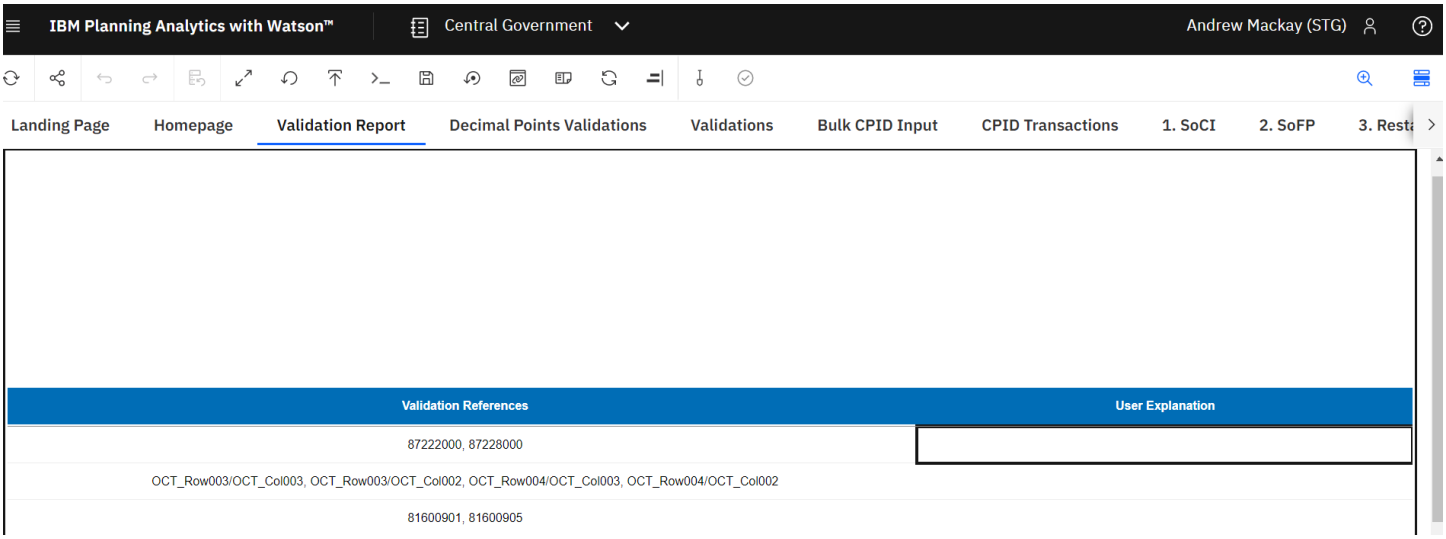
When you have cleared a hard validation error, you need to click on the validate button to refresh the errors and to see whether these have been cleared.

How do I clear soft validation errors on the DCT?

You should refer to the validation report tab of the DCT. It is good practice to press the validate button to ensure you are looking at the current state of play.

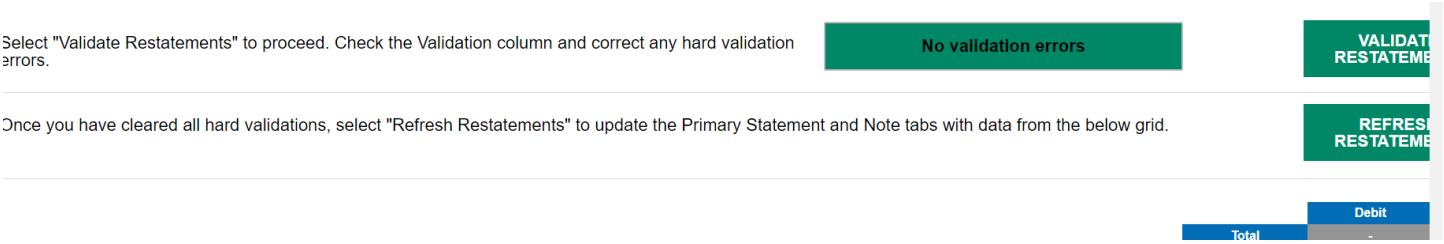


The number of soft validations is displayed and each of these must be given a user explanation, note – most soft validations will just be consistency checks. Again, details of the validations can be found on the validations tab, scrolling down to individual validations.



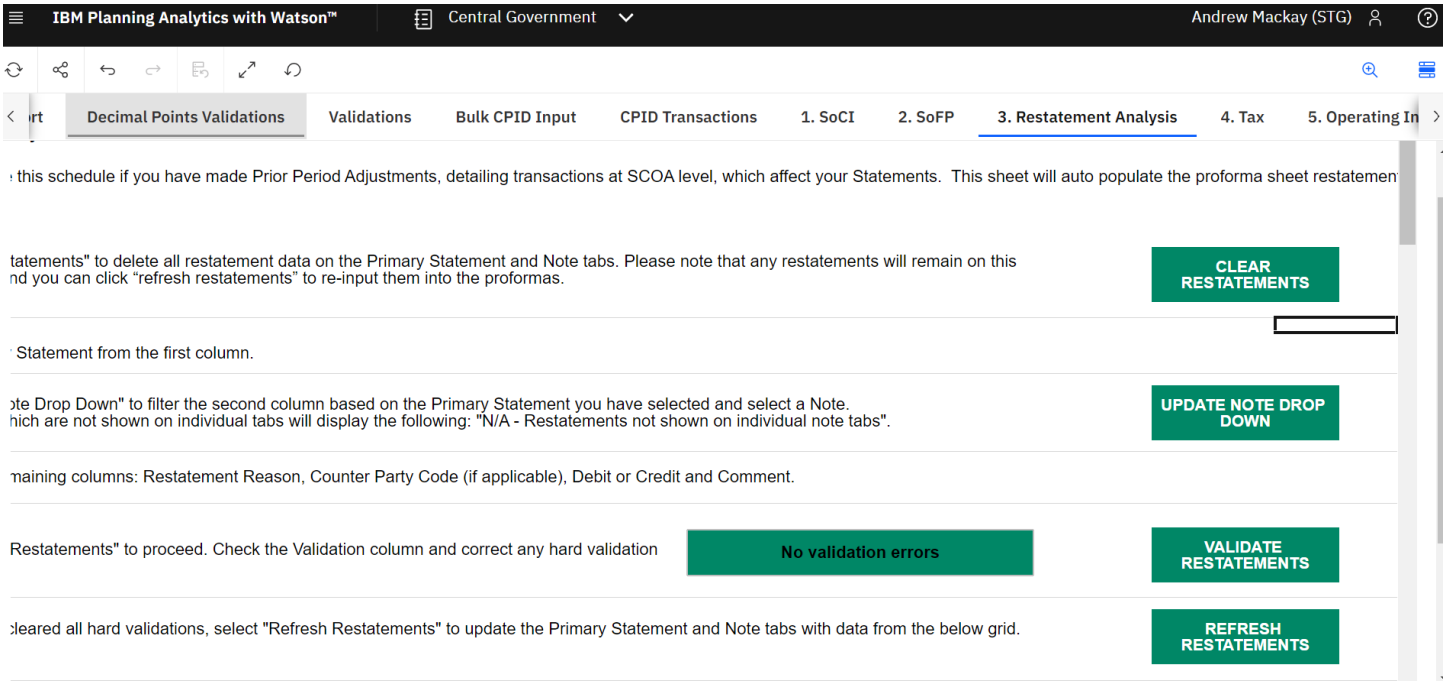
My restatements are not flowing through to the primary statements, what do I do?

You will need to populate your restatements into the primary statements tab. To do this you should check for any validation errors by clicking on the validate restatements button. No validation errors must be displayed. Then click on Refresh restatements to populate the primary statements.



How do I remove restatements from the restatements tab?

You can delete individual rows in the restatements tab. Then click on clear restatements (which removes everything from the primary statements tabs), followed by validate restatements (to check the validity of entries still there) followed by refresh restatements (which ensures that the remaining entries flow through to the primary statements tabs).



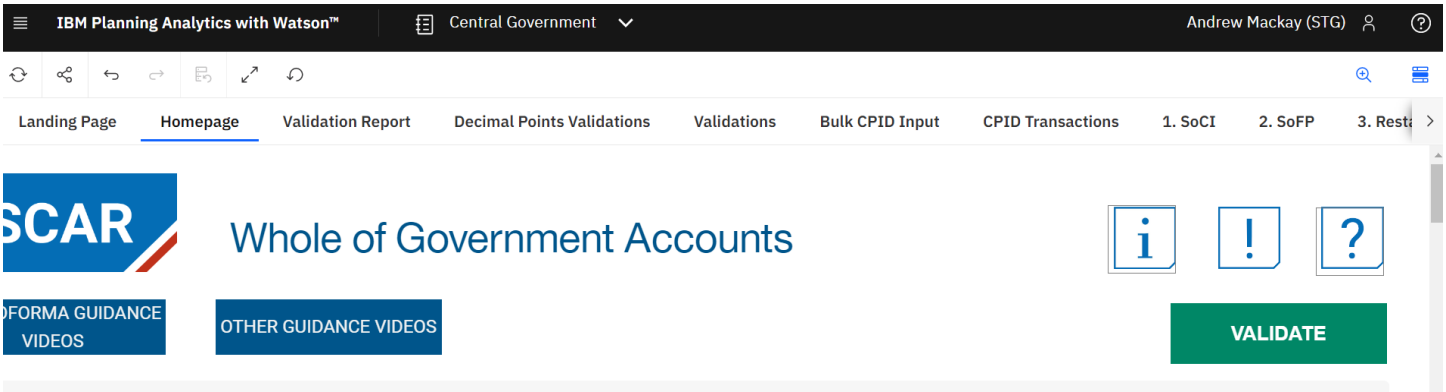
Why can't I enter data into most of the cells on the Financial Instruments tab?

Most of the cells on the Financial Instruments are derived from other cells within the DCT (for example, Trade and Other Payables is populated from the Trade and Other Payables balance on that tab less any balances internal to WGA on the CPID transactions tab). The Financial instruments tab will only show balances external to WGA for disclosure purposes.

The majority of inputs on this tab comprise answering the mandatory questions and providing a further breakdown of balances by credit rating level etc.

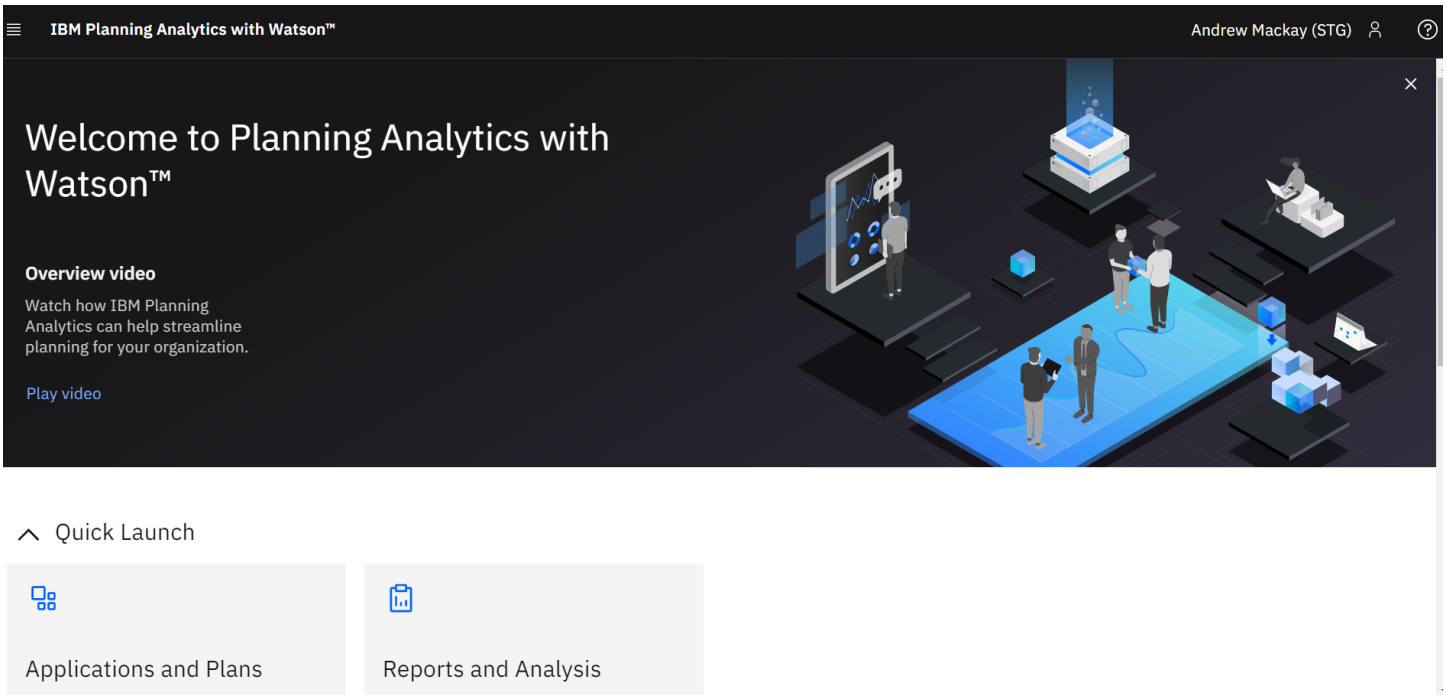
I have cleared validations but these have not been updated on the DCT, how do I update?

You will need to perform a master validate of the DCT. Go to the Homepage and click on the validate button and then check the number of validations on the Homepage and the validations report tab.

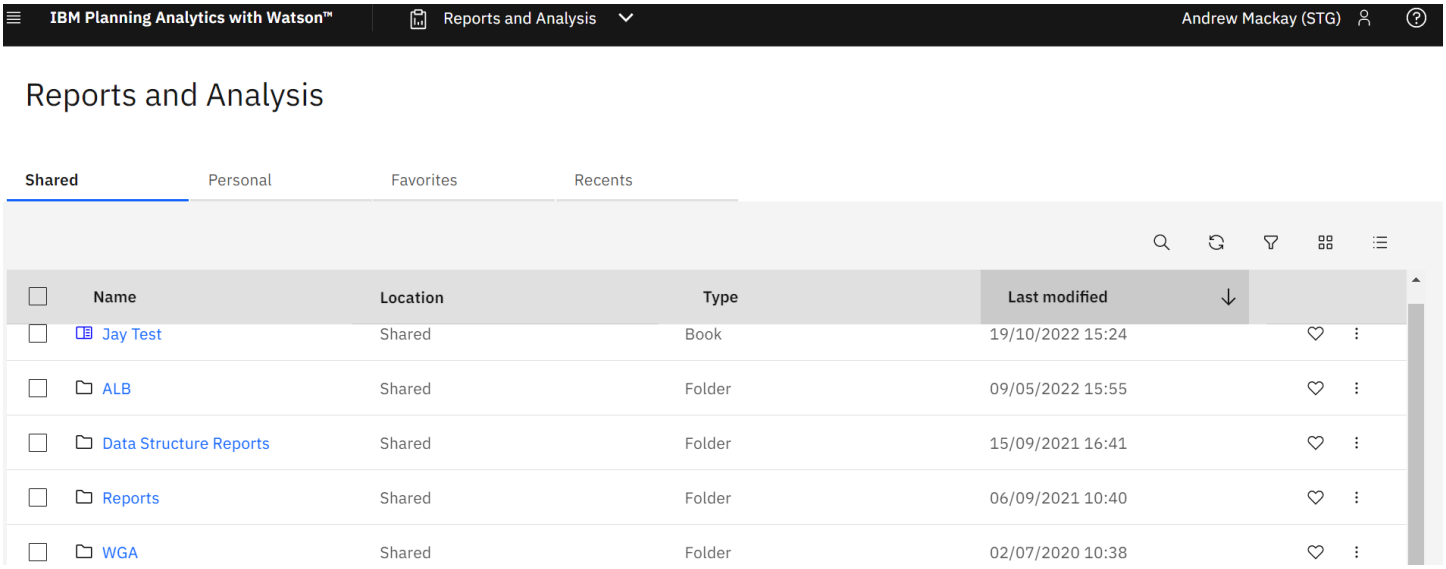


Where can I find the CG forms?

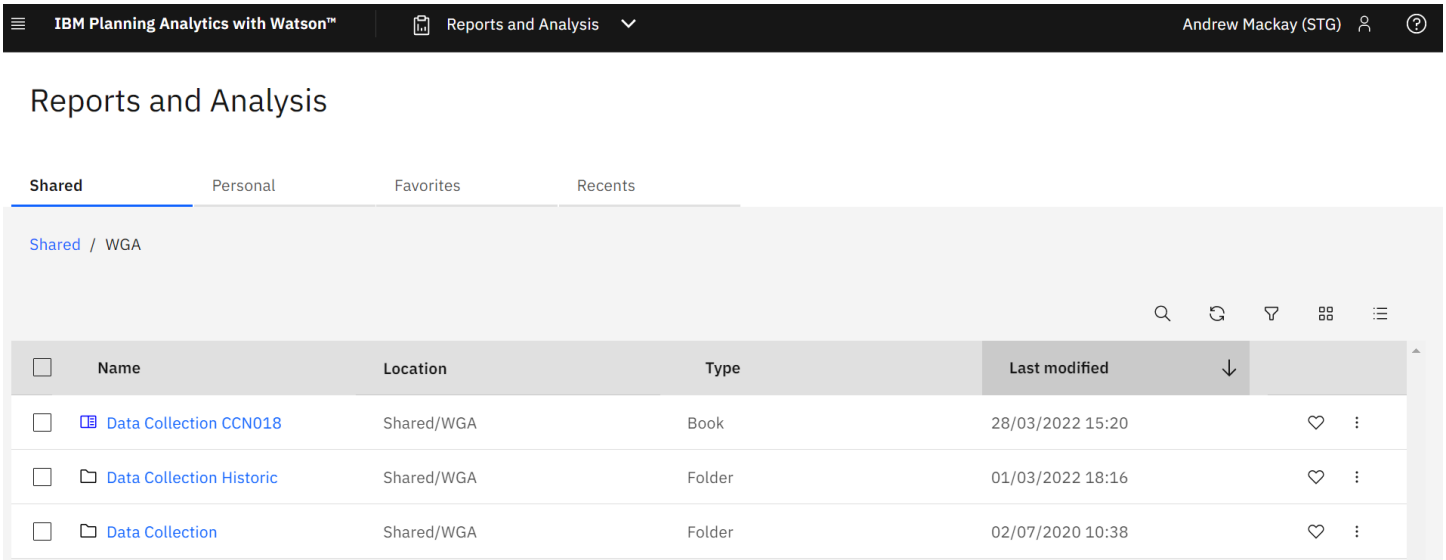
CG01 and CG02 forms can be found on Oscar II. Click on Reports and Analysis to access.



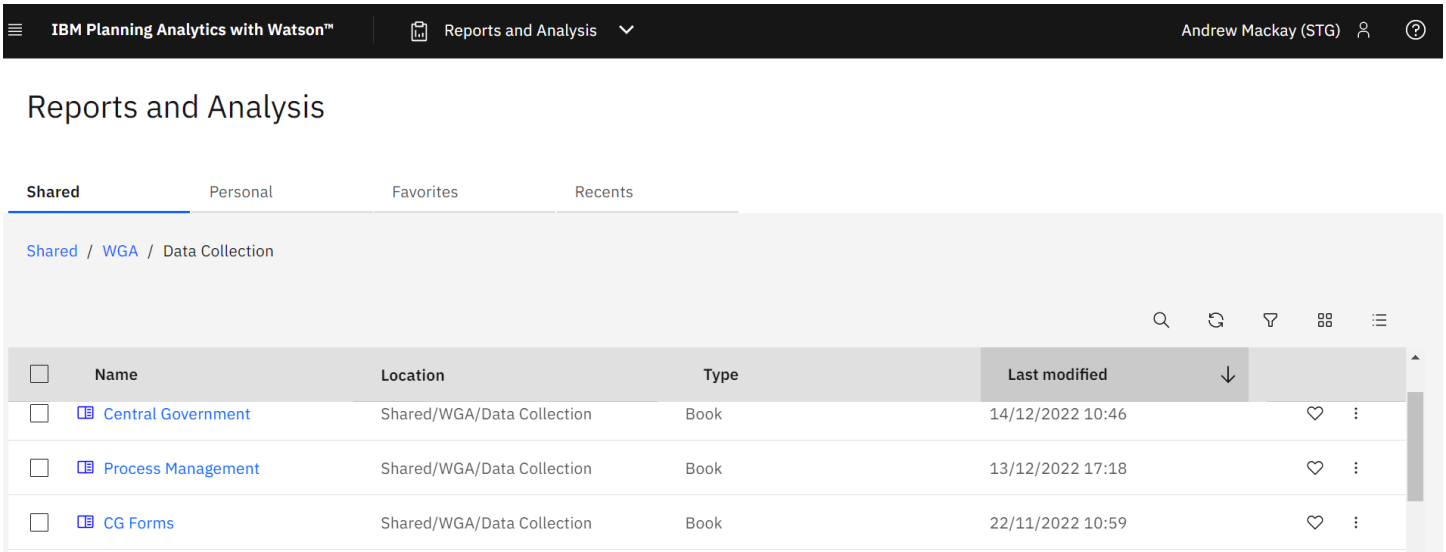
Click on WGA.



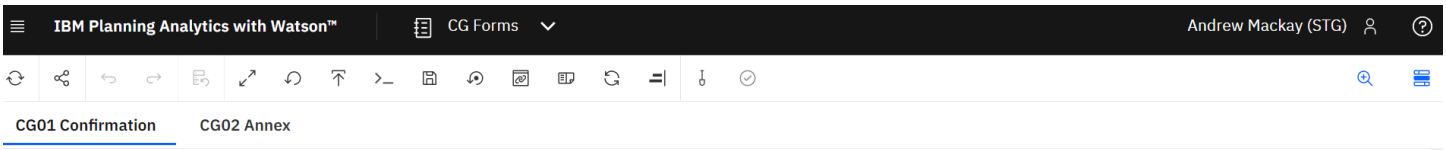
Click on Data collection.



Click on CG forms.



Then click on CG01 confirmation or CG02 Annex as required. You can pre-populate the CG01 with instigating and receiving entities. This will populate balances currently held between those entities on Oscar II (published balances from DCT completion).

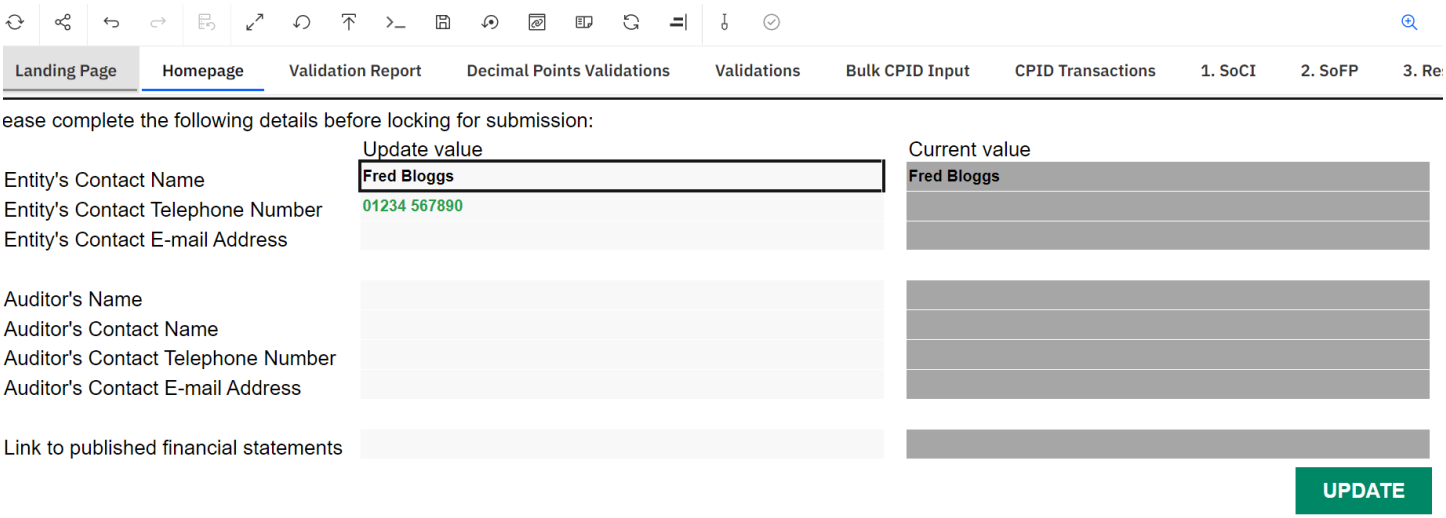


The CG03, CG04 and CG05 forms can be found on the WGA website – guidance for prepares. These can be downloaded and completed. Details of these forms are also included in Section 9.

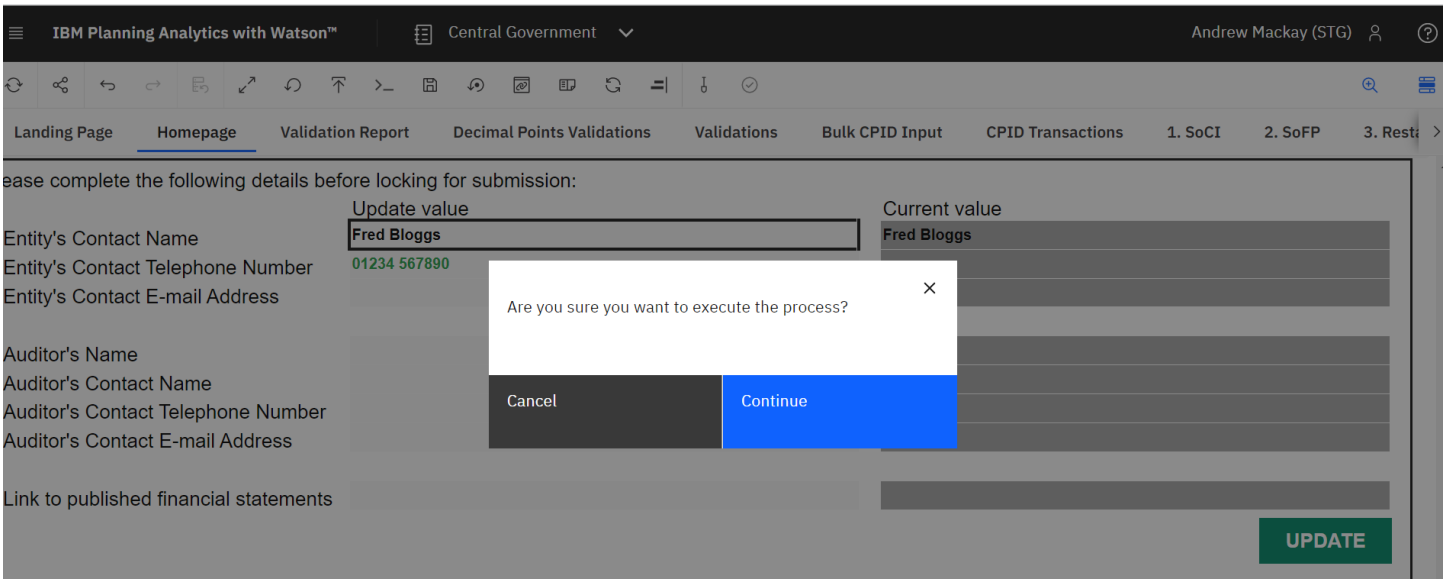
How do I complete the administration section on the DCT?

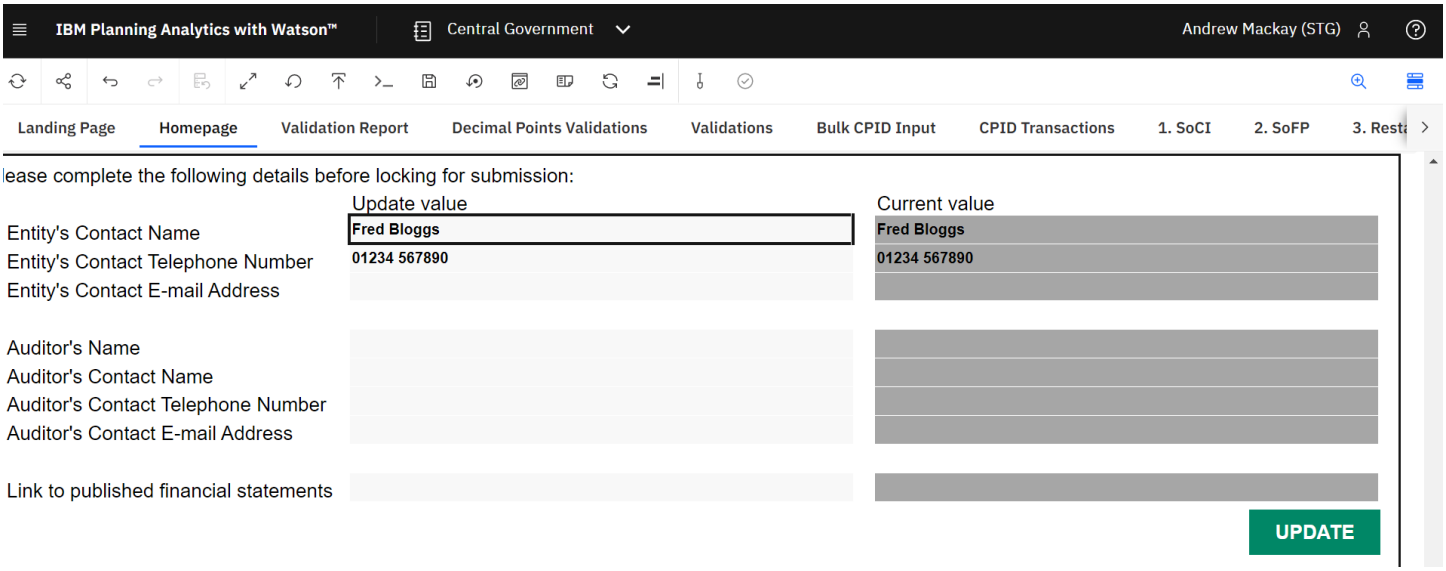
It is mandatory to complete this section and you will not be able to submit your DCT until this is completed.

From the Landing page, navigate to the Homepage and scroll down to the bottom of the page.



Populate the left hand side (Update value) with all your details. These will be highlighted in green prior to update. Click on update and the values will be updated and populated under current value.





What documentation is available on the WGA website?

The following documents are published on our website:

- Data Collection Tool Central Government User Guidance
- Data Collection Tool Local Government User Guidance
- Counter party identifier (CPID) List (useful for checking CPID codes for agreeing balances)
- List of standard chart of accounts (SCOAs) (useful for checking account codes and their validity)
- Standard chart of accounts to data collection tool cell reference document (useful for resolving DCT validation cell errors and also checking the account code mapping to DCT cells)
- Match relationships list (useful in the balance agreement process)
- CG02 template for agreement of balances
- CG03 template (for minor body status)

- CG04 Management checklists (Central and Local Government)
- CG05 template for notification of audit completion

I have completed my DCT submission, what documentation do I need to complete?

Details of the forms required to be submitted are covered in Section 9. Entities should also forward a final copy of the Audit Report to their auditors, together with a list of adjusted and unadjusted errors (on the CG-05 form).

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.

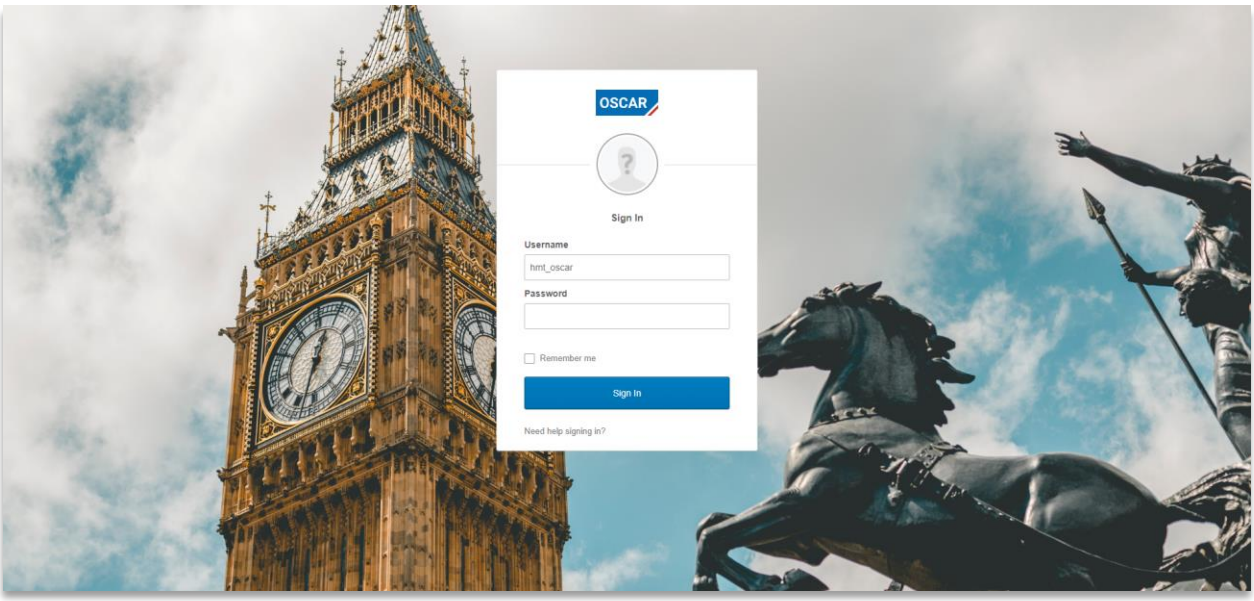
3.2.1 Log in page

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).

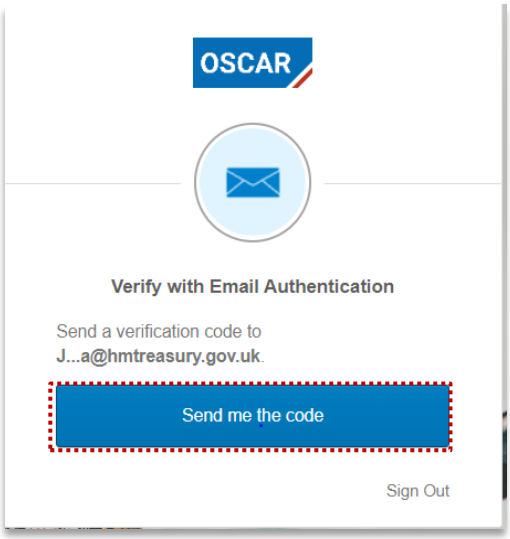
In the login page, you will find 'Email authentication', with your email address partly masked. Email authentication provides an additional layer of information security and will be required every time you log into OSCAR II. The authentication process includes three steps:

- 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:



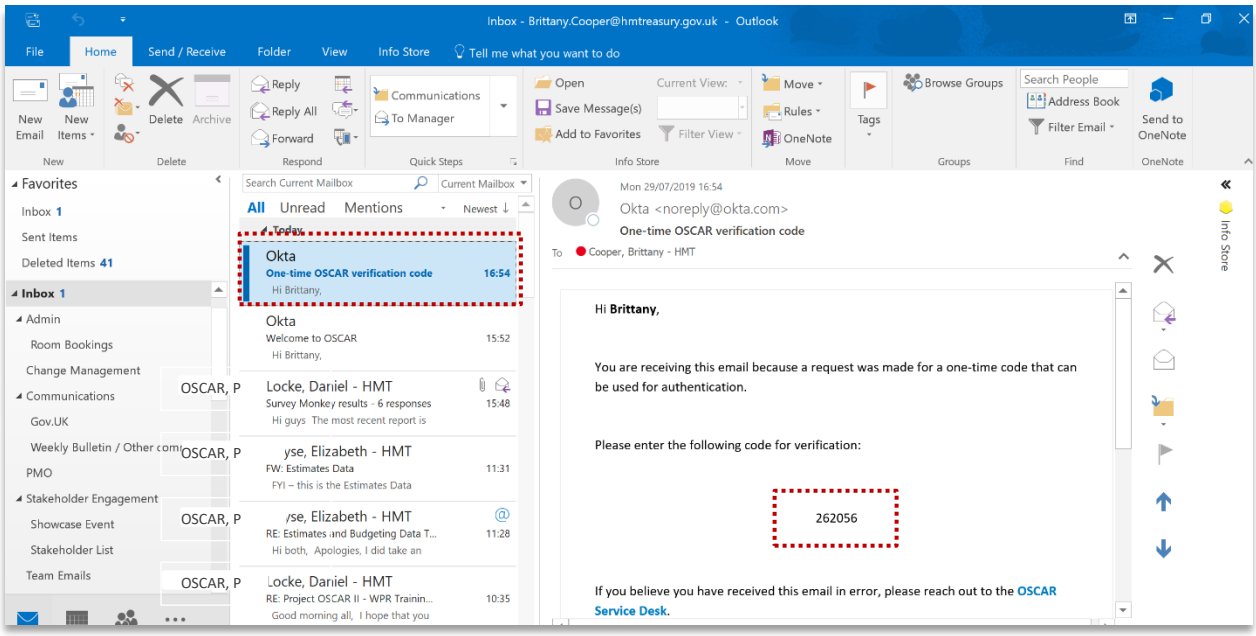
To generate the single-use authentication code click on '**Send me the code**' in the Email Authentication Form.



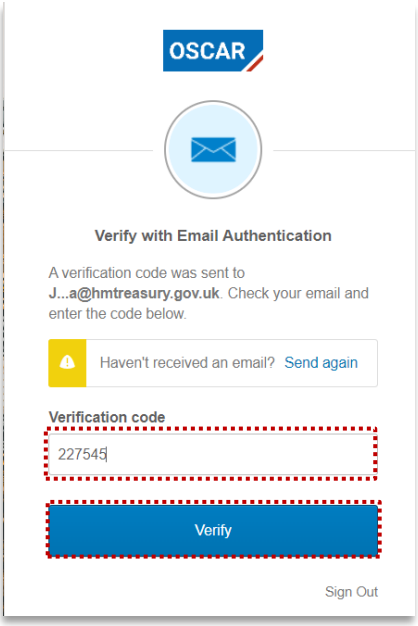
Once done, an email will be sent to your inbox, with subject 'One-time OSCAR verification code'. In the email you will find a code, as shown in the example below.

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.



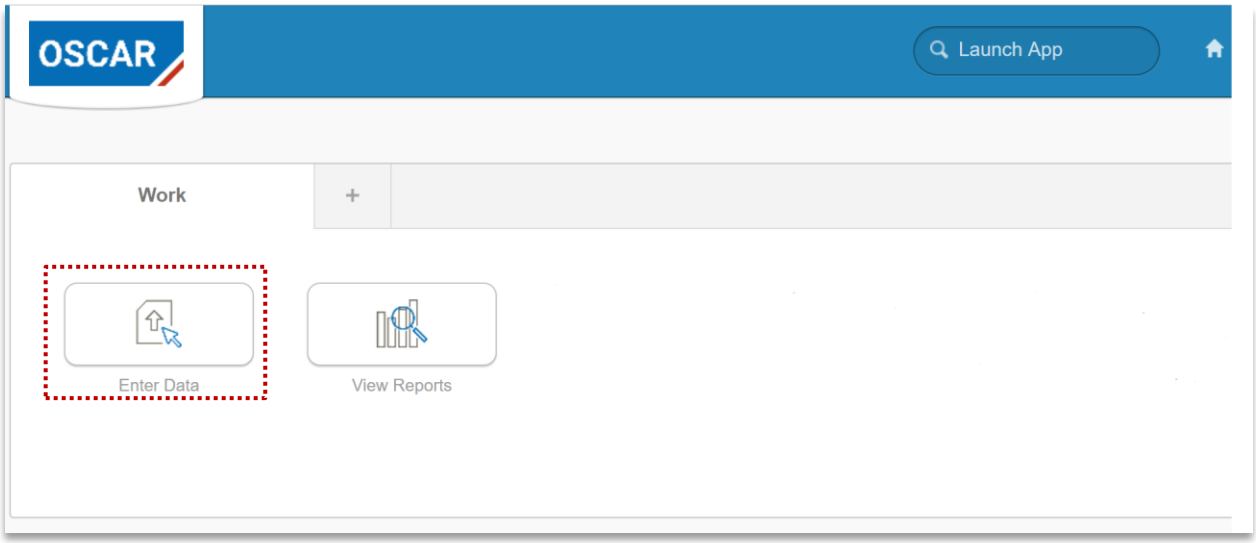
3.2.2 Navigating to WGA

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

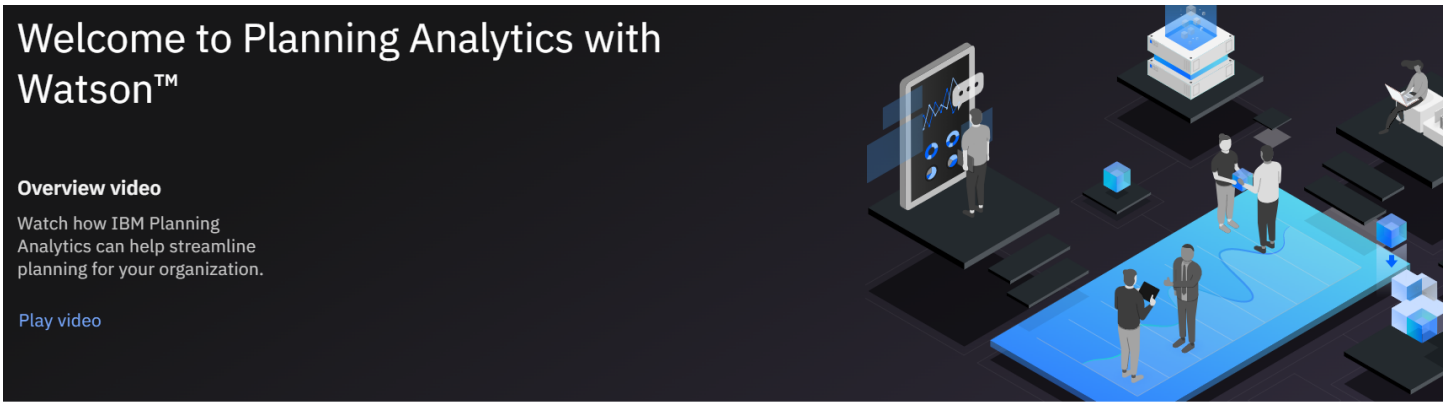
In the OSCAR II landing page, you will find two options:

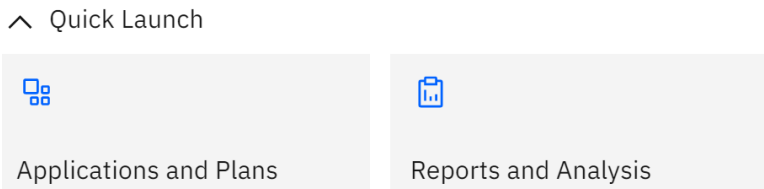
Enter data	This directs users to the data entry pages
View Reports	This directs users to the OSCAR II reporting interface

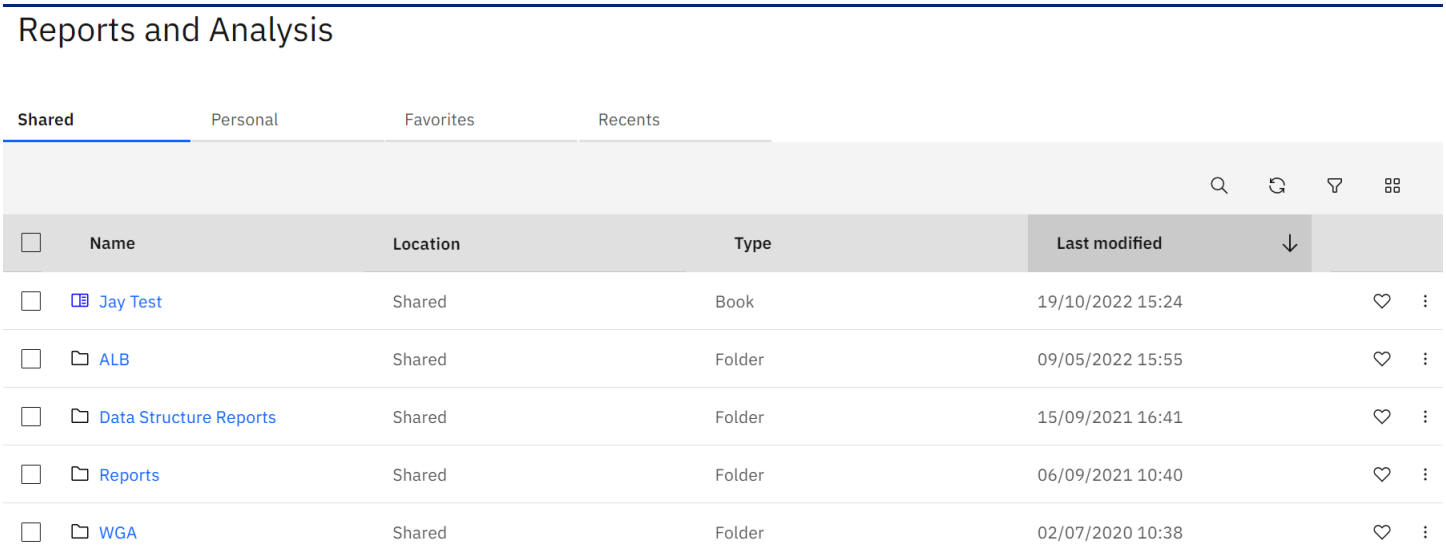
Click the '**Enter Data**' tile to proceed to the area that contains access to all the processes required for data submission (including WGA).



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 'Reports and Analysis' followed by '**WGA**'.

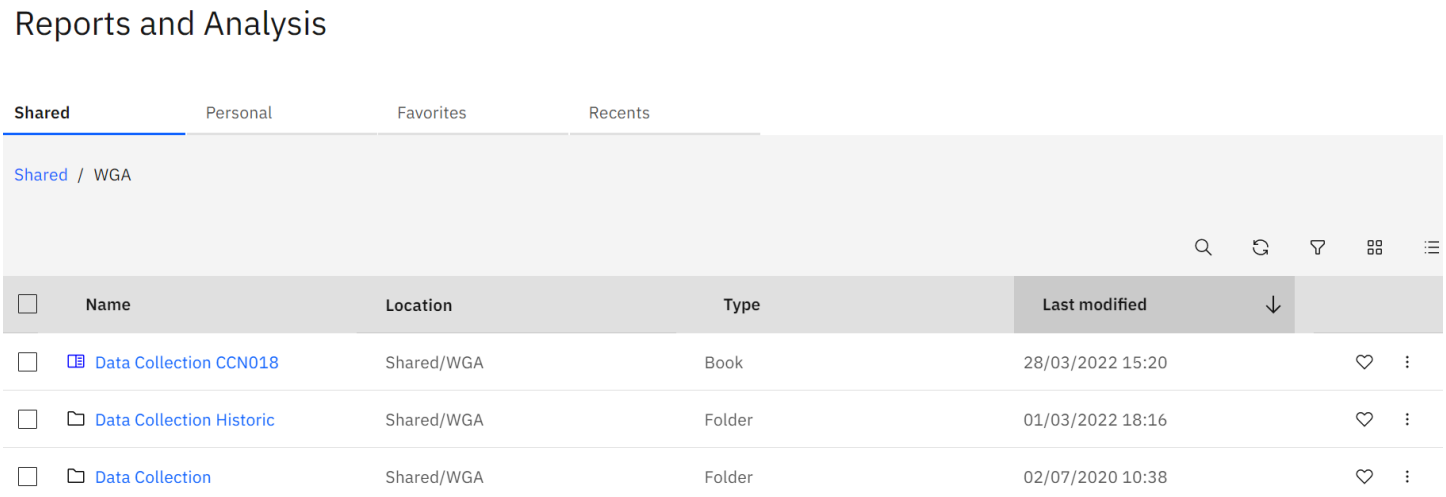




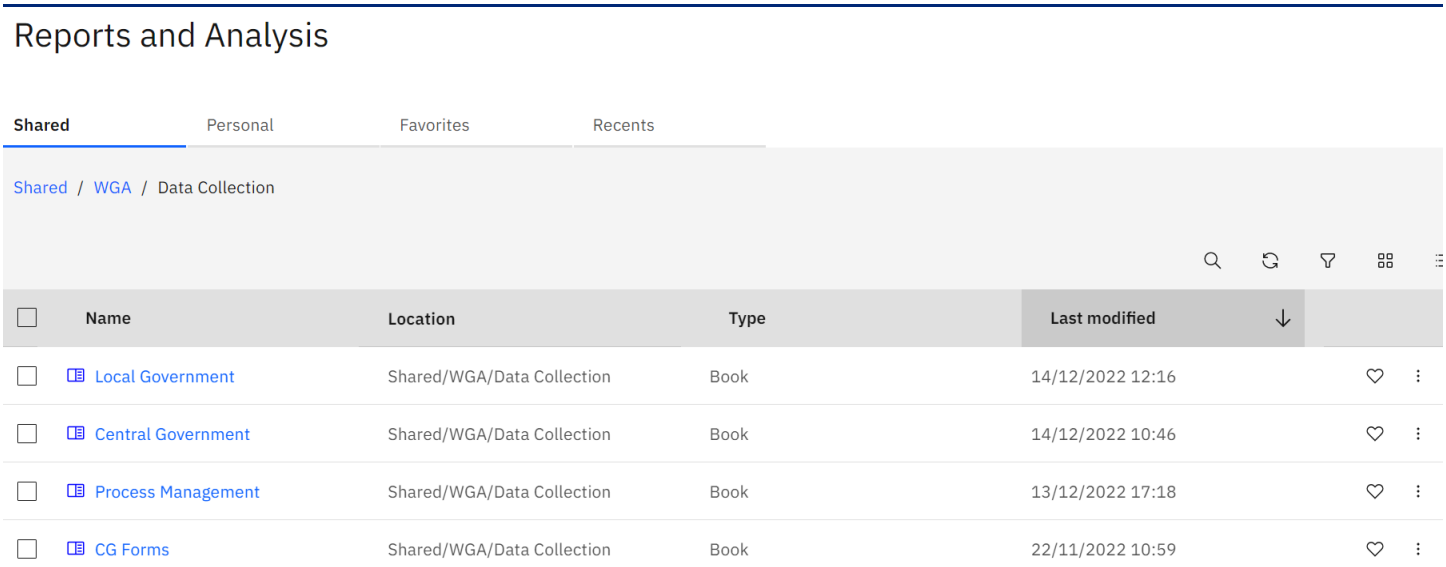


Note that the tiles you see depend on your security profile and may be different from what you see in the example.

Selecting 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 series of input 'books' to allow submission of data for WGA process:



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 – Section 7 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.

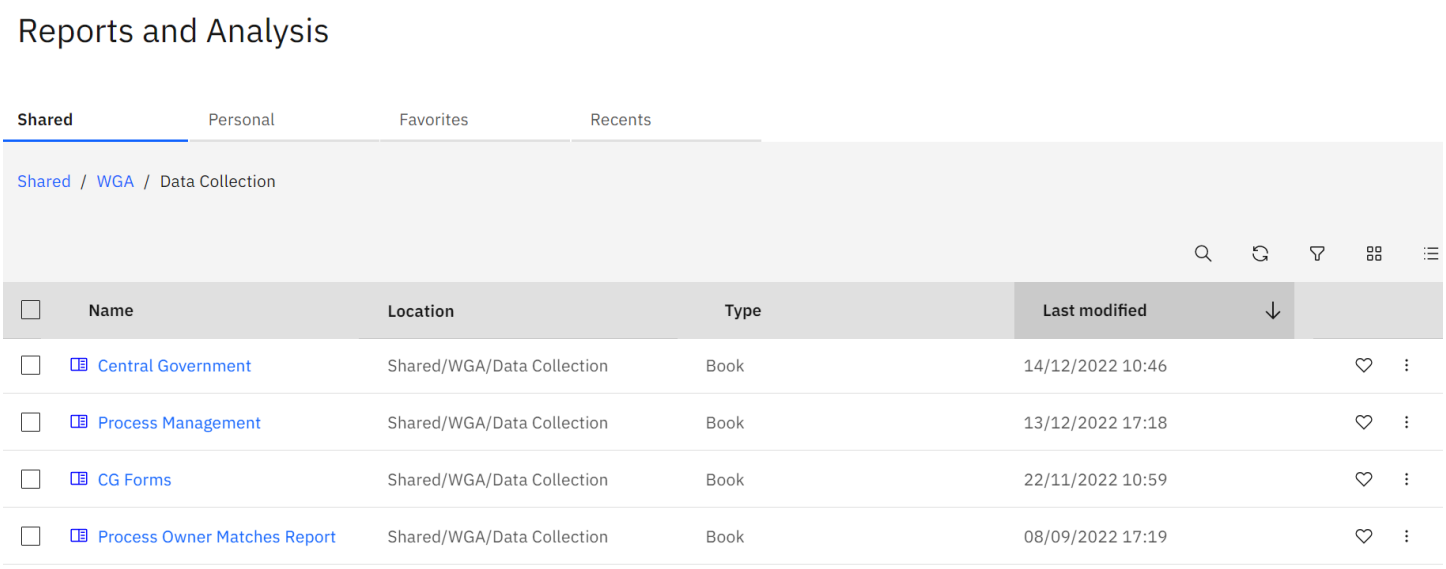
4.2 Activities

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

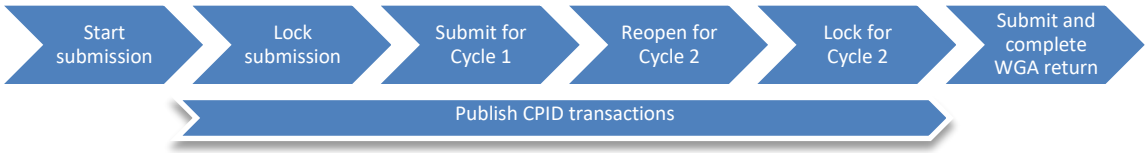
There are several WGA books where you can perform a number of different tasks:



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

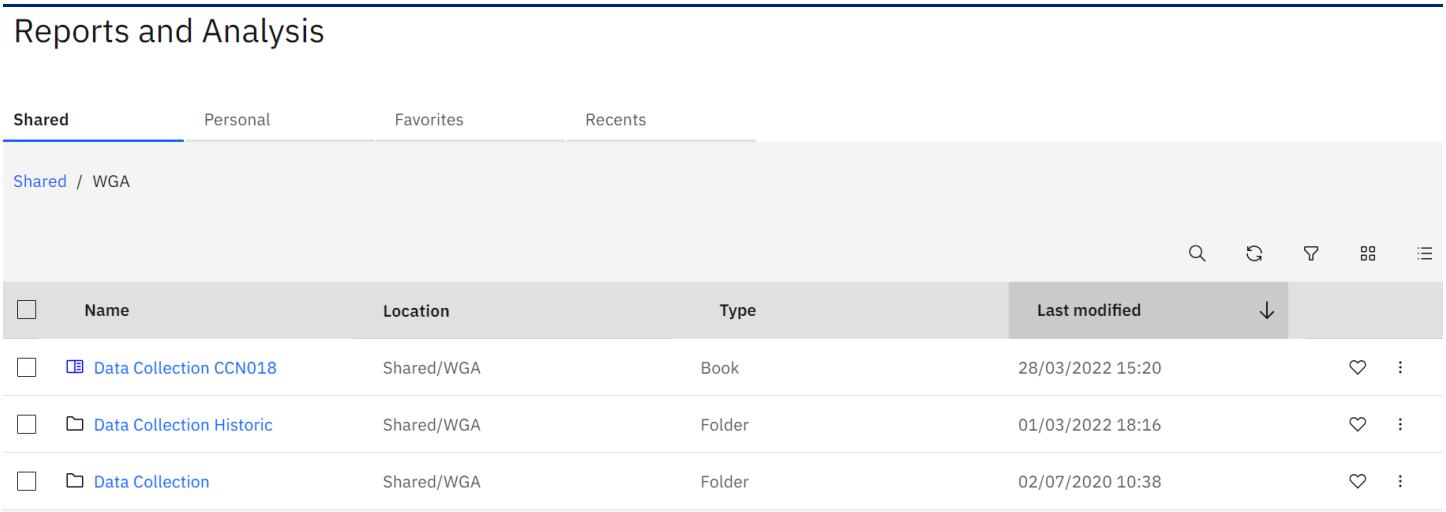
Below diagram shows the steps involved int the WGA submission process:

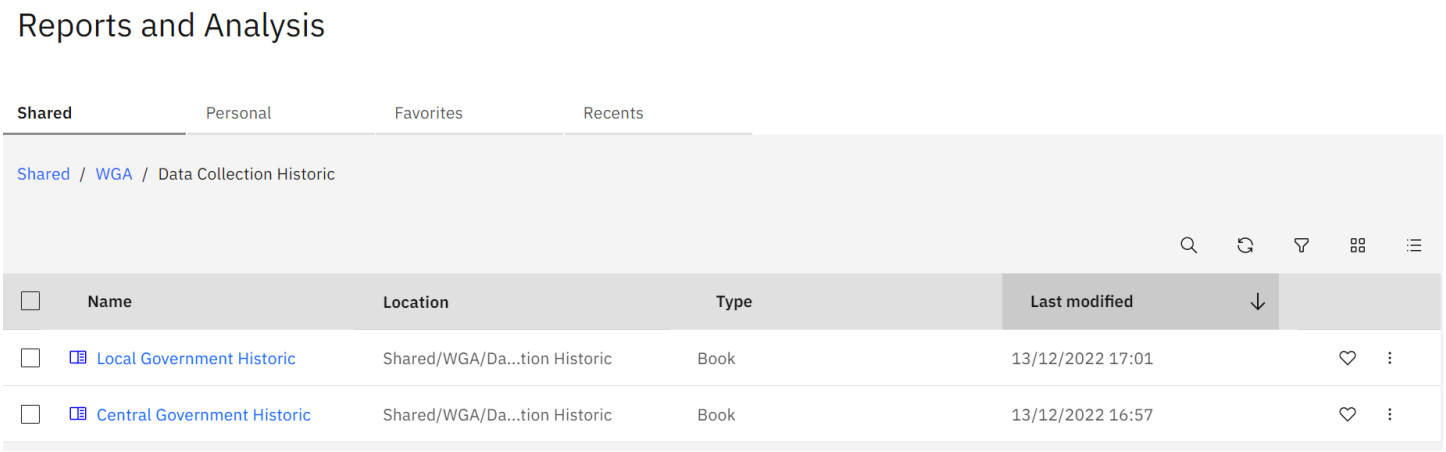


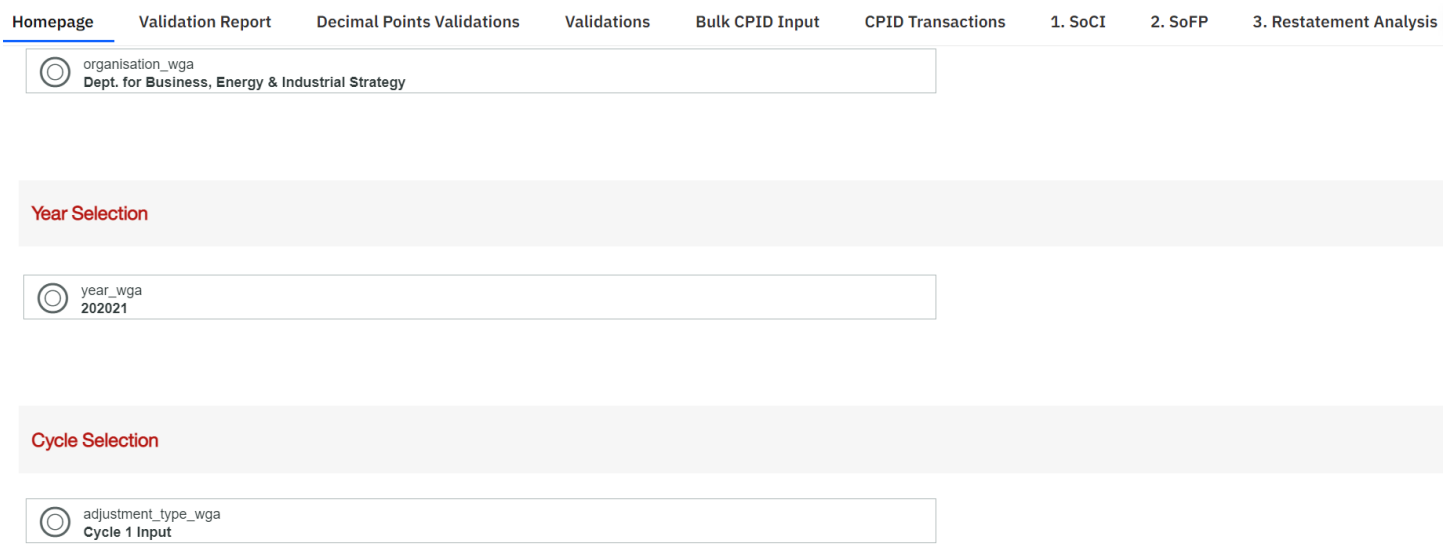
Start	This step is to begin the input process
Publish CPID transactions	Users are able to enter counterparty transactions and publish at any point of the input process before submission
Lock submission for review/audit acceptance	***Above audit threshold***: This indicates to the WGA team input is ready 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):







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.

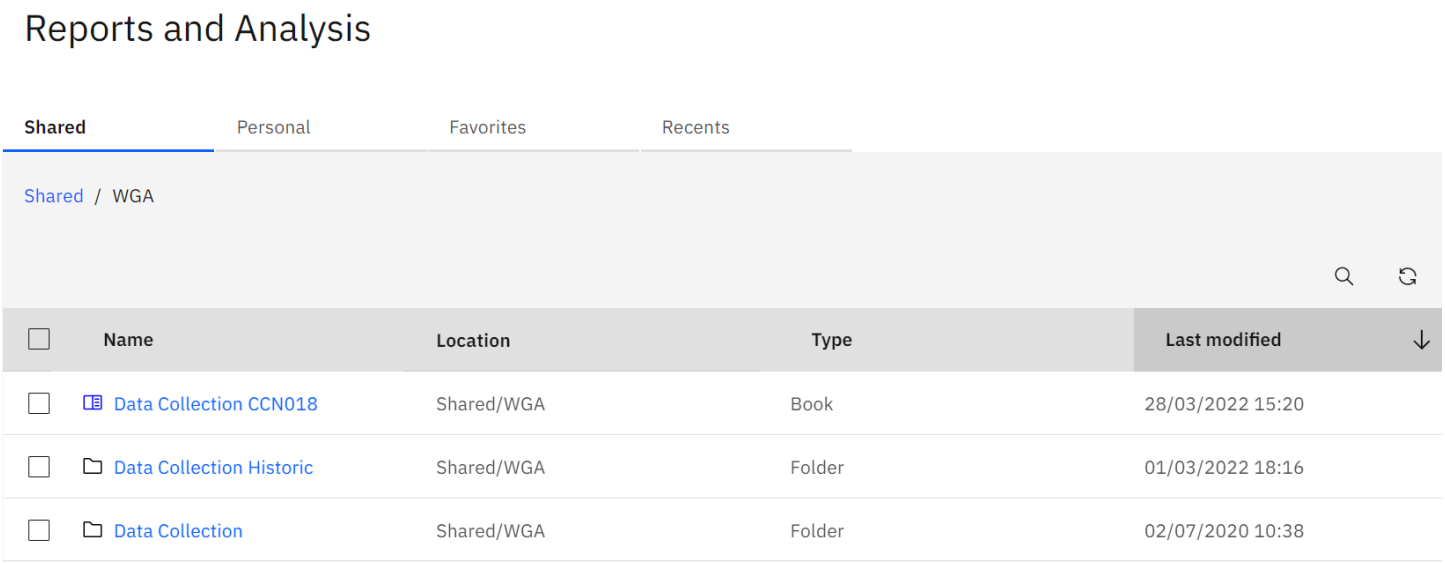
5.2 Activities

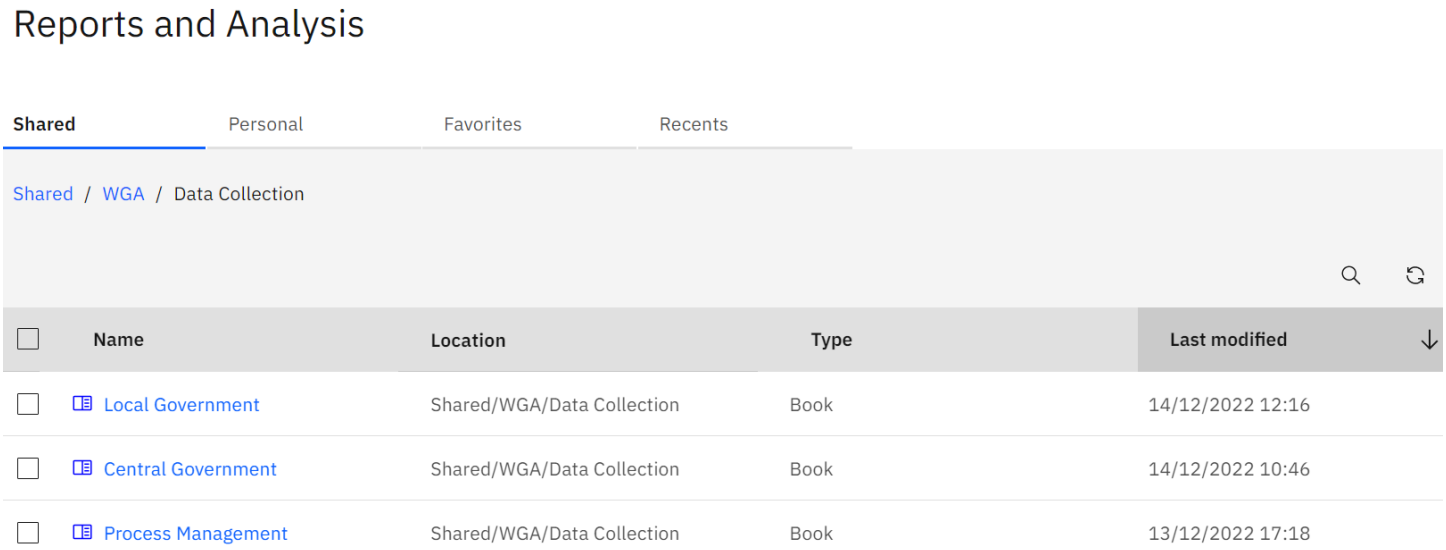
The activities to carry out this step are as follows:

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

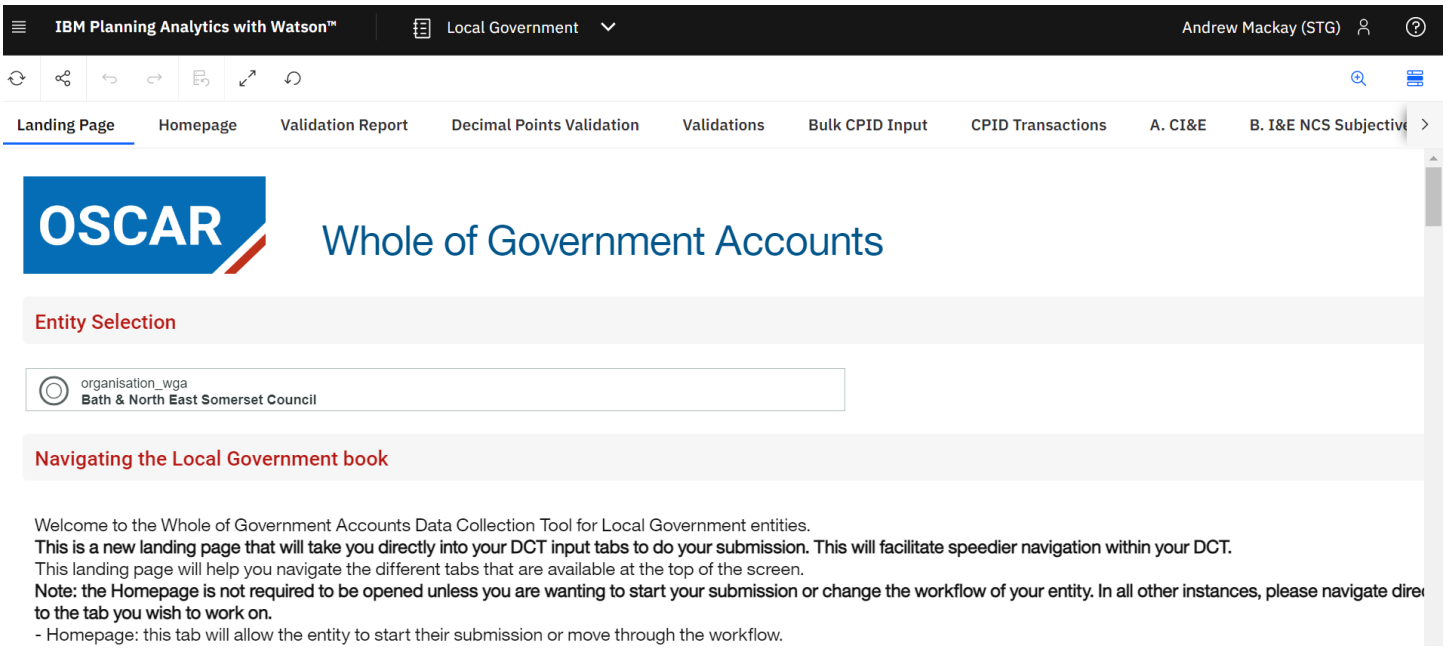
5.2.1 Selecting the organisation

Click on Data collection within Data entry to access the Local Government set of books for entering DCT data.





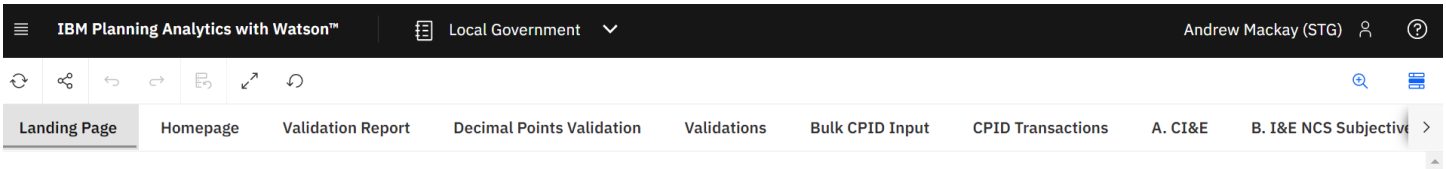
Selecting Local Government takes you to the landing page as follows:



5.2.2 Navigating tabs

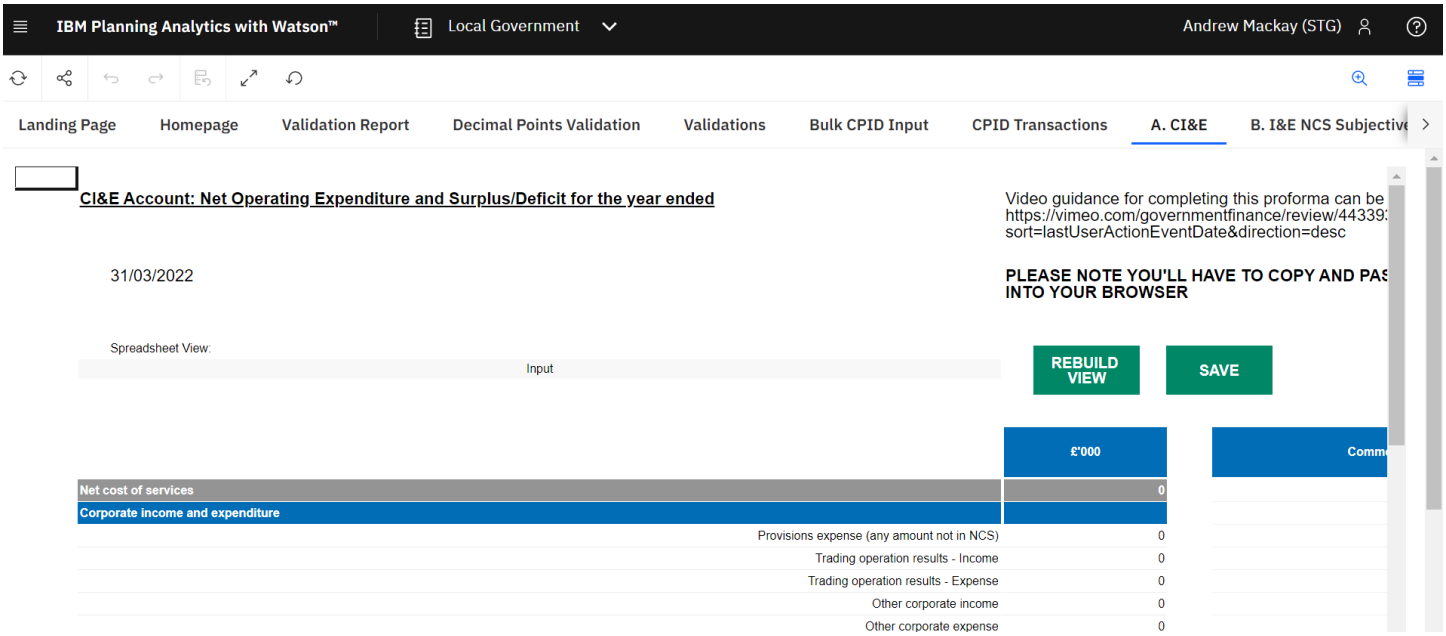
The below screenshot shows the areas presented as tabs along the top of each page and are accessible from any area.

At the top of each screen you are presented with tabs which lists activities which can be performed as shown below and you scroll along to display additional tabs using the forward and back buttons:



You can navigate from tab to tab by simply clicking on a tab, scrolling to the relevant tab.

The current tab will be highlighted as blue underlined, while hovering over a tab will highlight the tab 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.

***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.

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000
Intangible Assets Cost					
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	
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	
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:

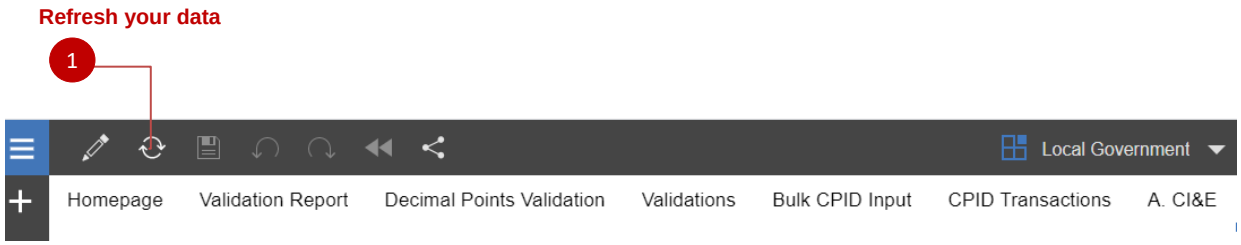
CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year
As at 31/03/2020

Spreadsheet View:
Input

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 P'ship for Transport	0	

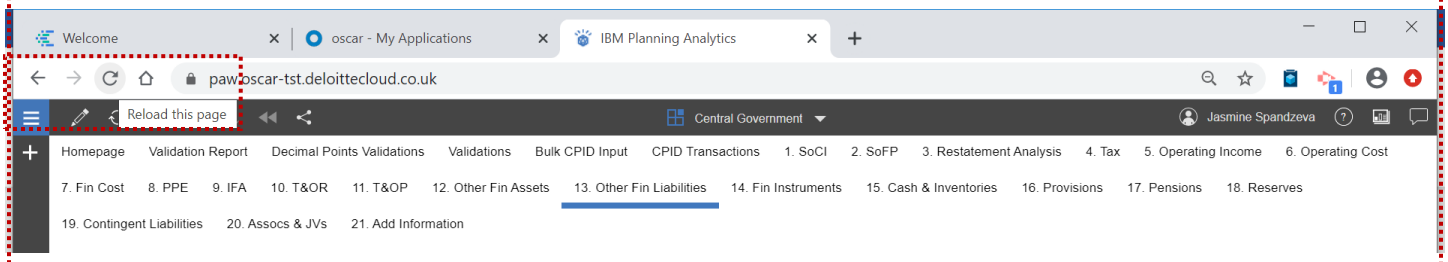
You can also click on the refresh button indicated below which will also commit the data to the database and act as a saving function.



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:

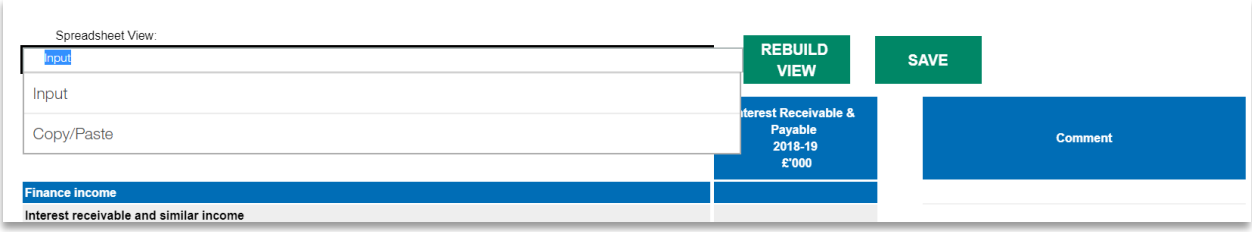
Do Not Use the Refresh button on your web browser but the Refresh/Save buttons on your worksheet.



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.



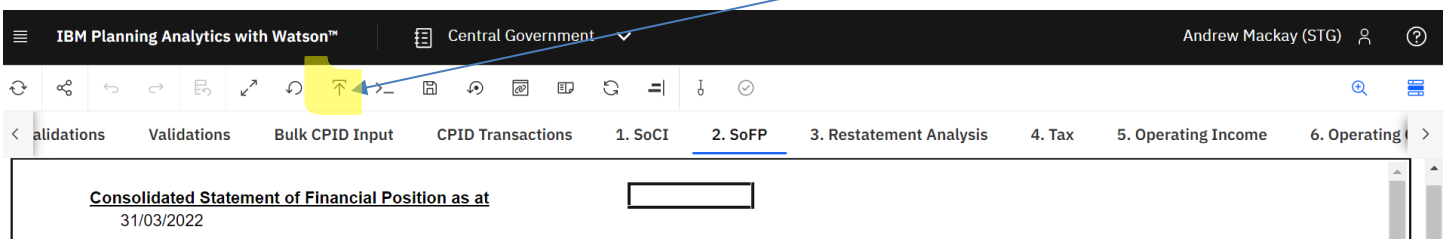
You will find guidance on enabling copy and paste here:

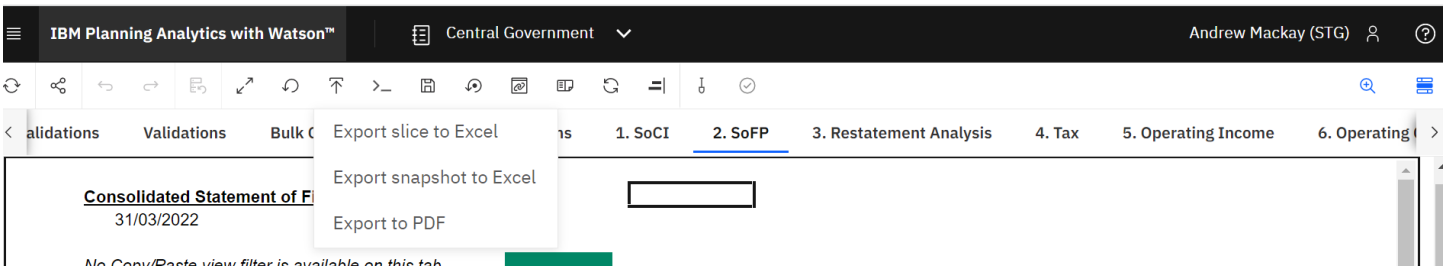
https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide

5.2.6 Exporting data

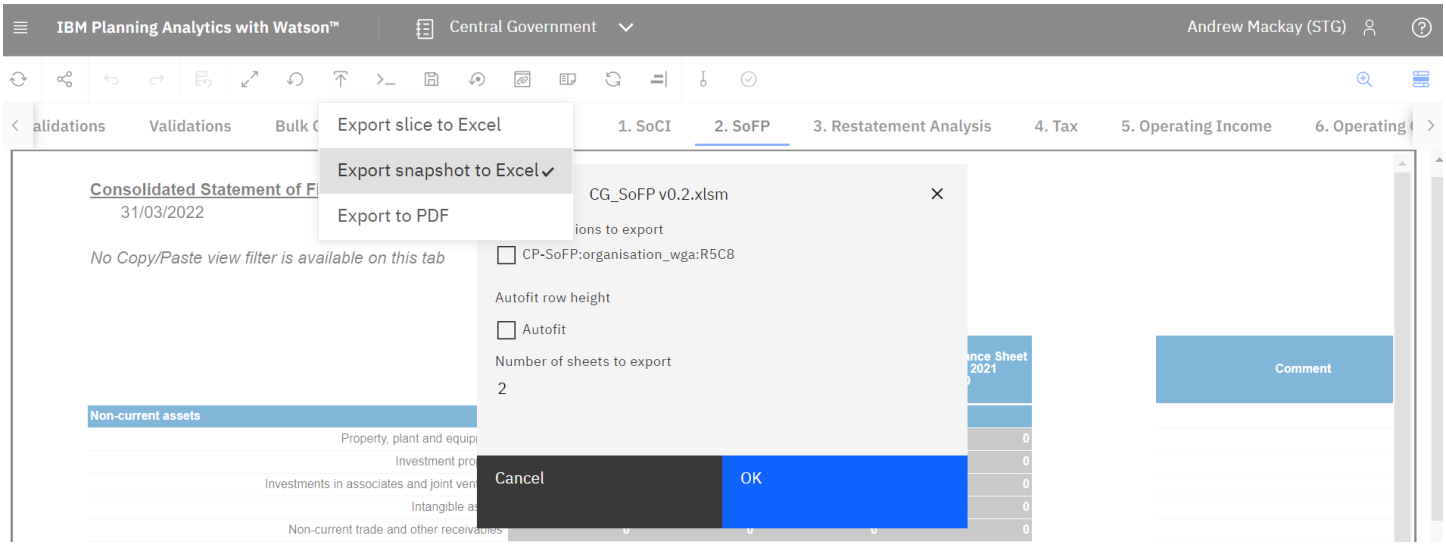
Users have the ability to export the current proforma tab into an excel document.

Click on anywhere within the tab to reveal the full toolbar as follows and select export:





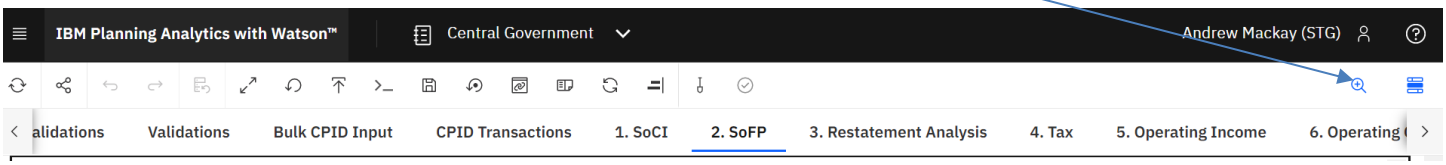
Click on export snapshot to excel and follow the instructions to download the excel file to your desktop.



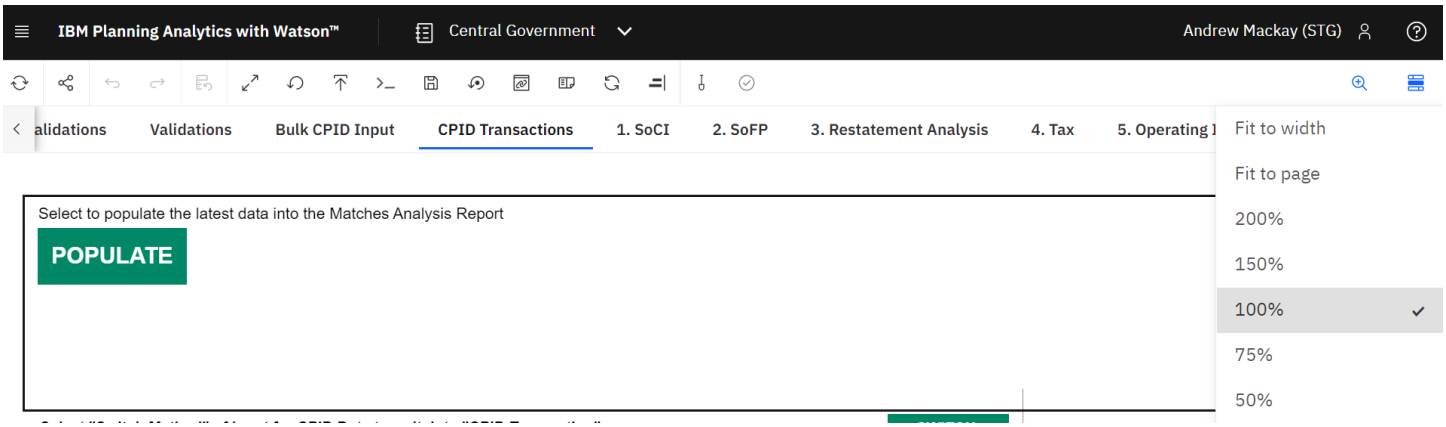
Please note that no formulas will be downloaded when you export the document.

5.2.7 Zoom Function

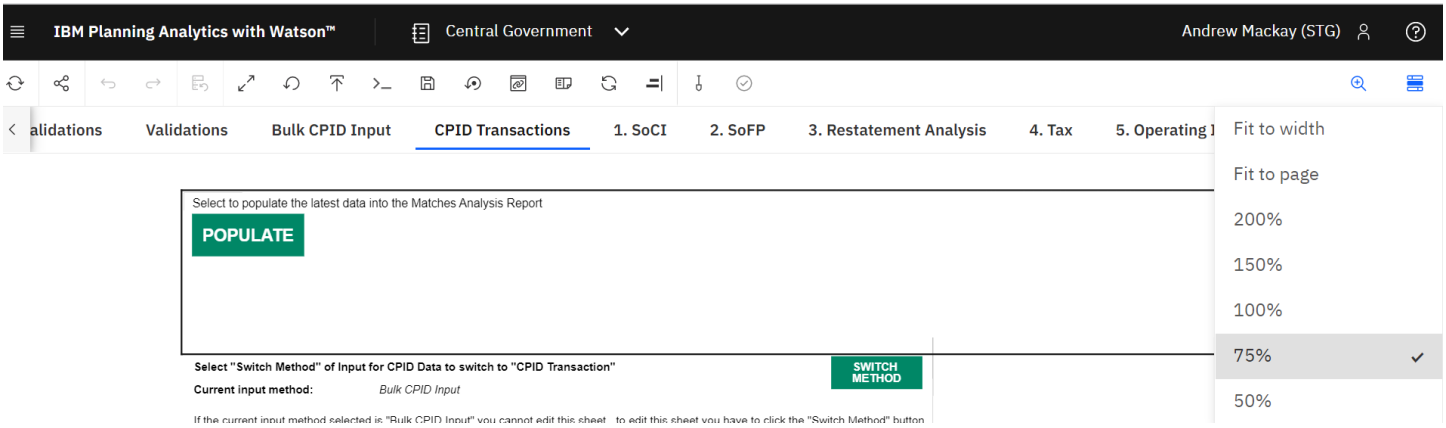
You can use the zoom functionality to be able to zoom in / out to view data within the tabs on the screen. There is a zoom button to the far right of the toolbar as follows:



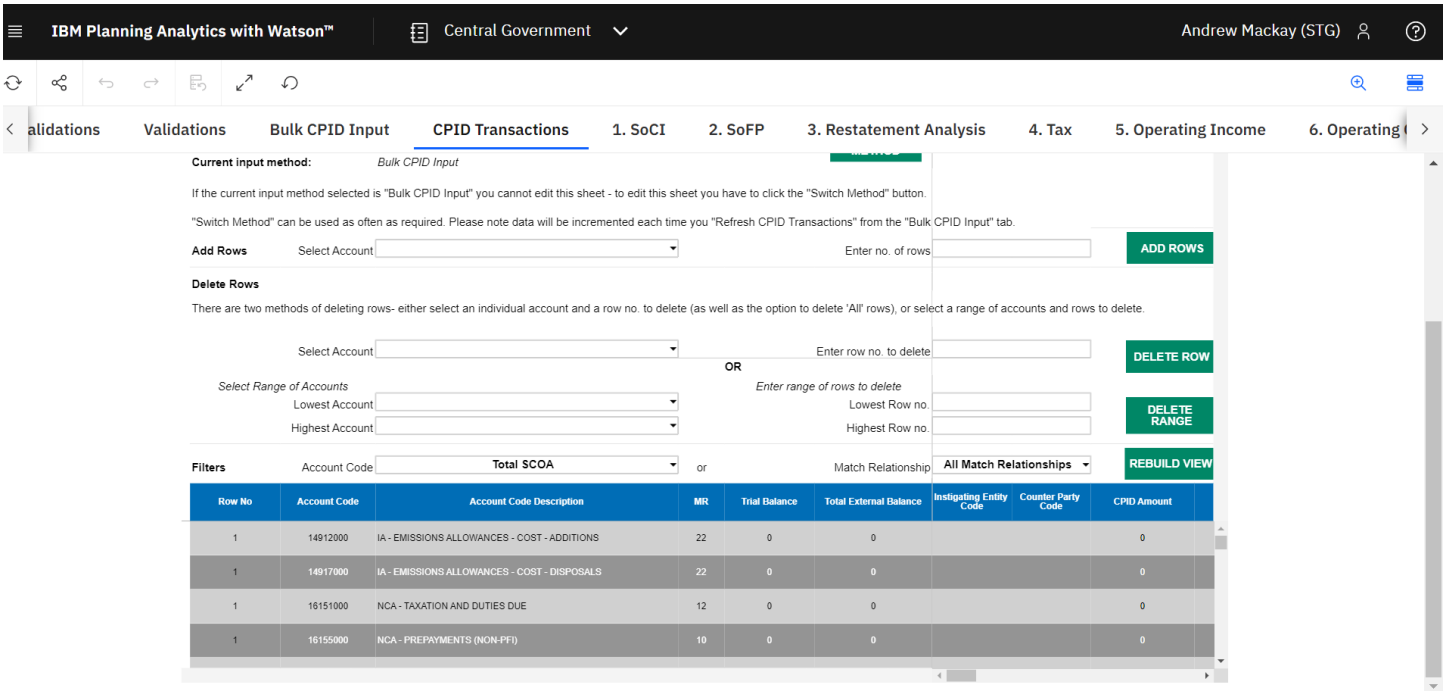
Clicking on this will give you options to zoom in / out. Select the relevant option you require.



This is especially useful to display data in the CPID transactions tab. Click on 75% as follows:



Scroll down the screen to view transactions as follows:



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.

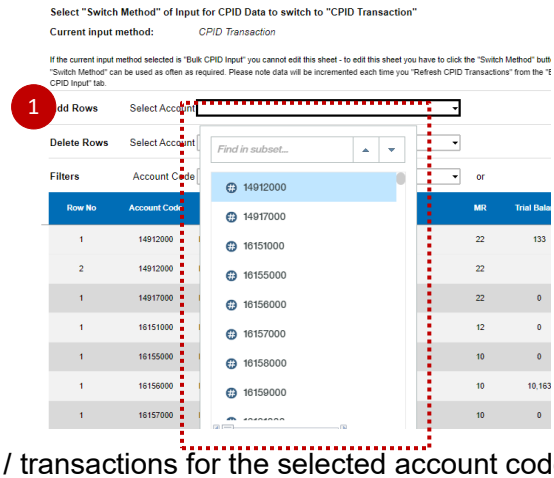
6.3 Activities

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

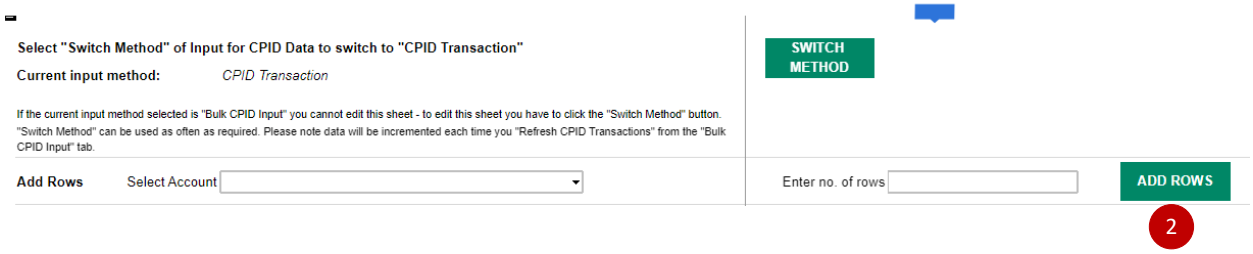
6.3.1 CPID transactions

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

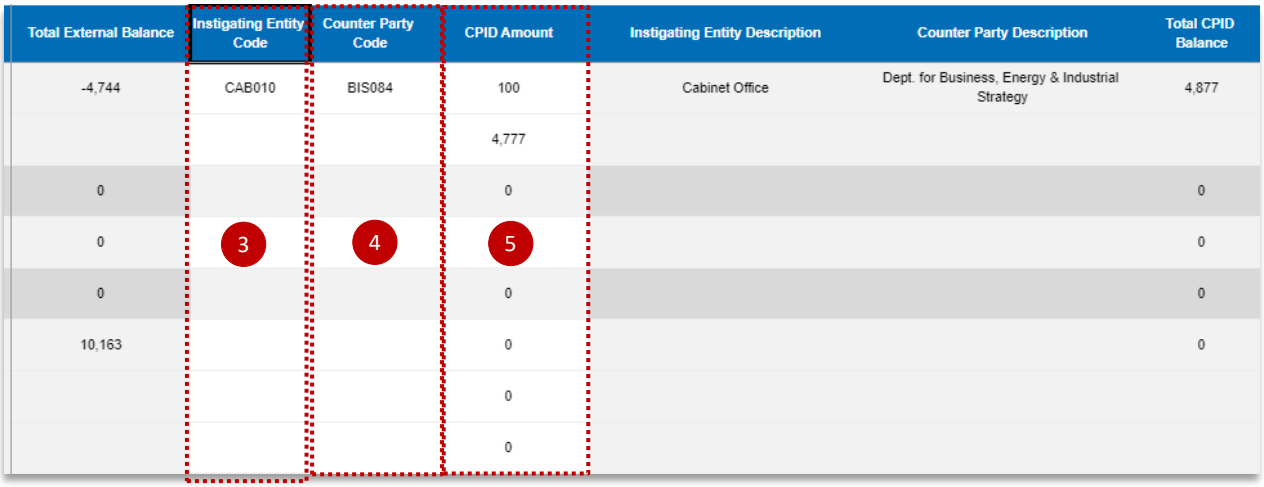
1. Under ‘Add Rows’, select the account code that you wish to enter CPID transactions



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

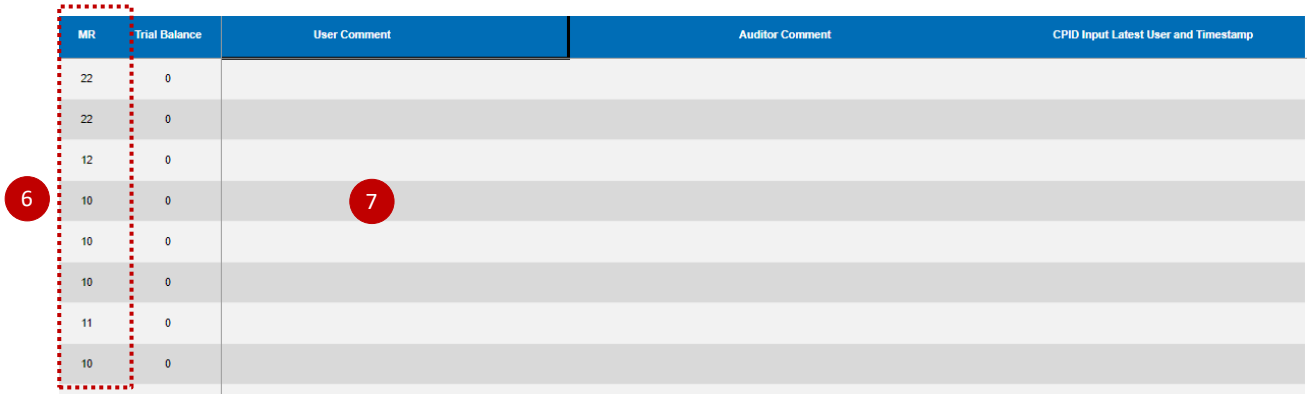


3. Under the Instigating Entity Code, enter in the organisation codes
4. After selecting the instigating entity, select the organisation ID for the Counter party Code
5. When you have the list of instigating and counterparty organisations you can enter the values of the transactions between the organisations that make up the TB amount, in the CPID Amount column



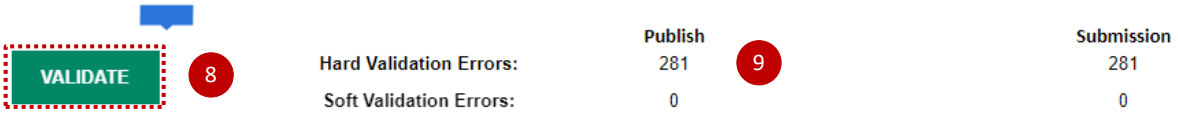
Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount	Instigating Entity Description	Counter Party Description	Total CPID Balance
-4,744	CAB010	BIS084	100	Cabinet Office	Dept. for Business, Energy & Industrial Strategy	4,877
			4,777			
0			0			0
0	3	4	5			0
0			0			0
10,163	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

6. Mach Relationship Code will be presented in the 'MR' column
7. 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			
6 10	0	7		
10	0			
10	0			
11	0			
10	0			

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



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**:*

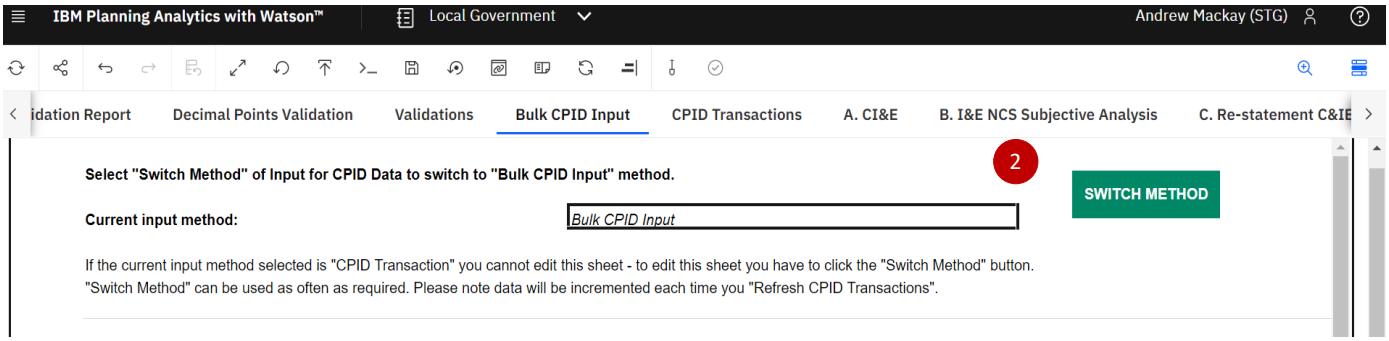
The total amount for the CPID transactions that make up the Trial Balance Account Balance will be automatically populated on the top row of the data set for that transaction. This will allow you to compare the total value of your CPID transactions, particularly if there are numerous transactions for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

6.3.2 Bulk CPID input

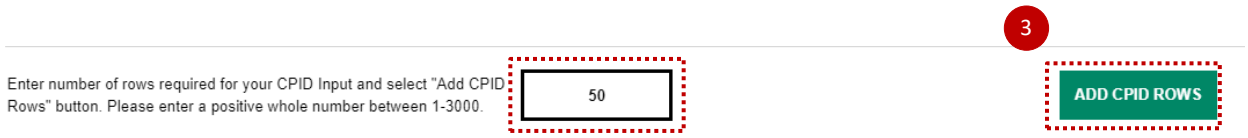
If you do have multiple CPID transactions to enter at once, you can use 'Bulk CPID Input' method.

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

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



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



4. 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

Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete
14912000	BIS084	CPS016	350	Dept. for Business, Energy & Industrial Strategy	The Crown Prosecution Service	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	G	Complete

5. Any Validation errors will appear in this section'
6. 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.

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.

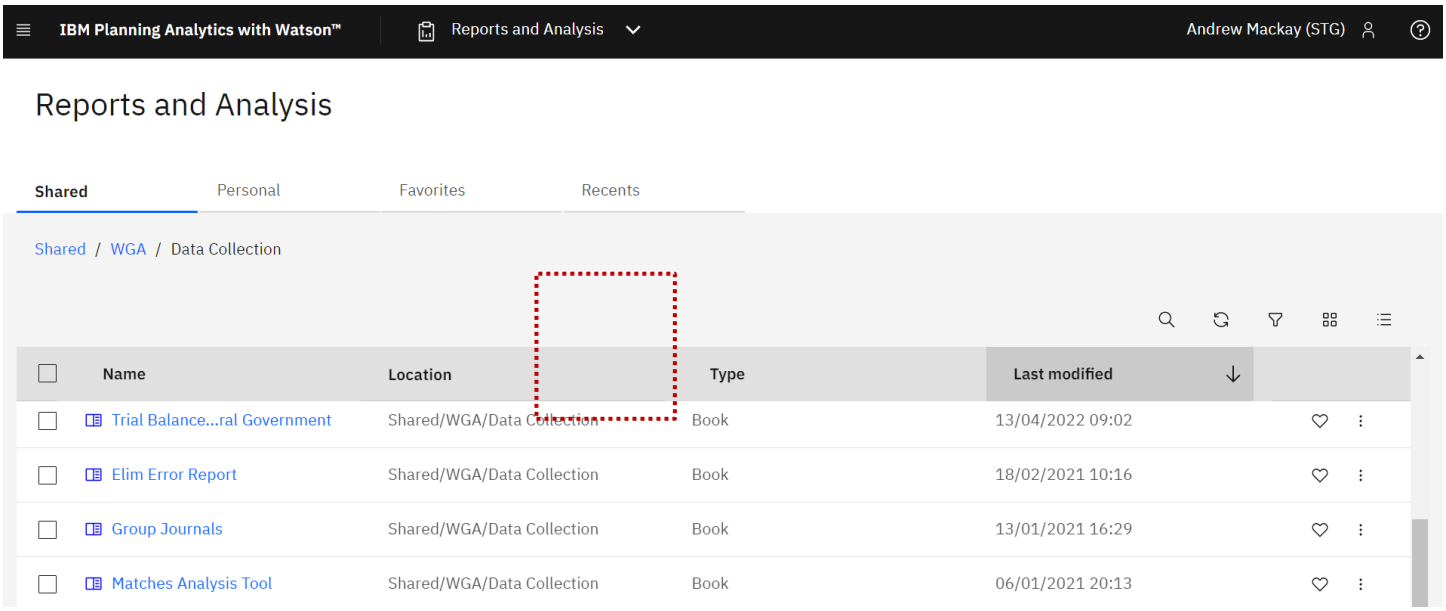
Please ensure these issues are resolved to allow you to 'Publish' your counterparty transactions.

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 governemnt.

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

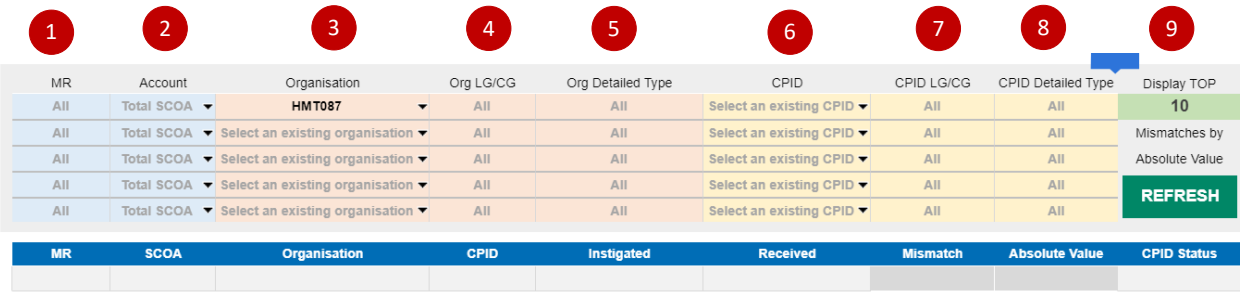


This will open the below tab with multiple filters, which will generate a report of counterparty transactions based on selections to identify counterparty mismatches:

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 hierachy 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:



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

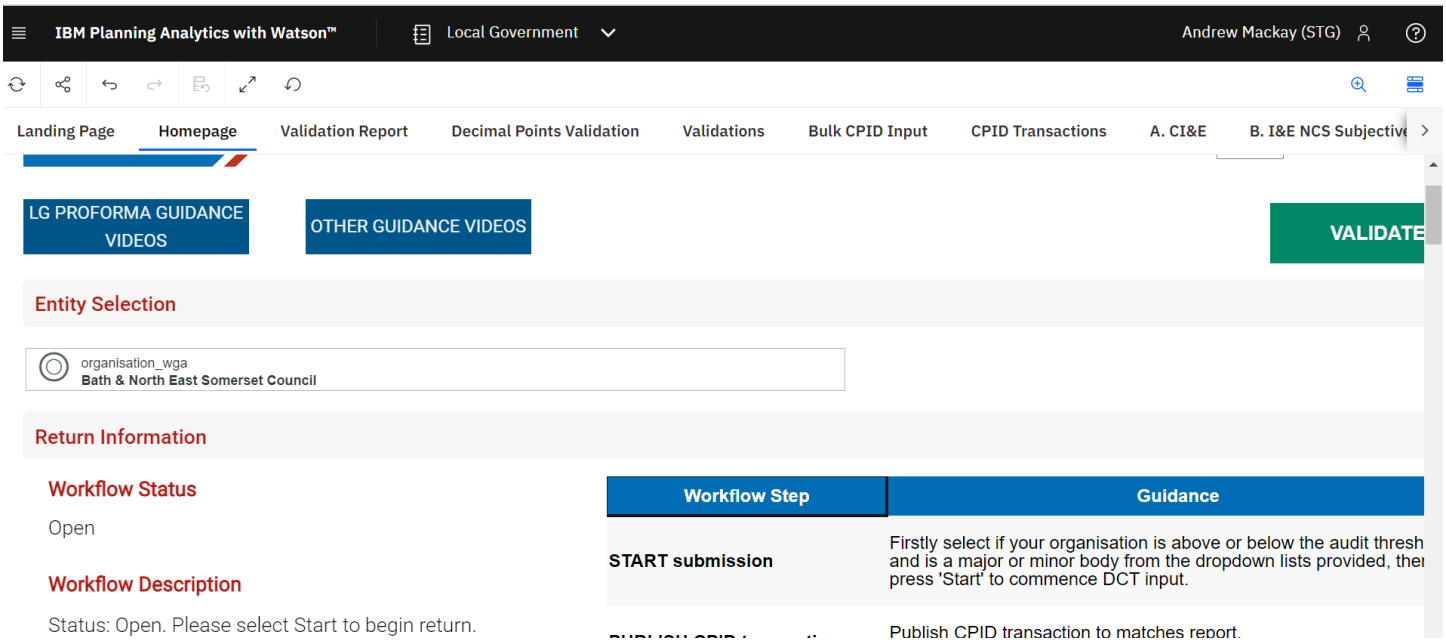
- Selecting your organisation and starting your submission
- Homepage and Submission cycles
- Proformas
- Restatements
- Validations.

7.2.1 Selecting your organisation and starting your submission

By selecting Central Government Book you will be presented with the following 'Homepage' screen which is the start point for the data collection, following access to the landing page, navigate to the Homepage screen.

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.



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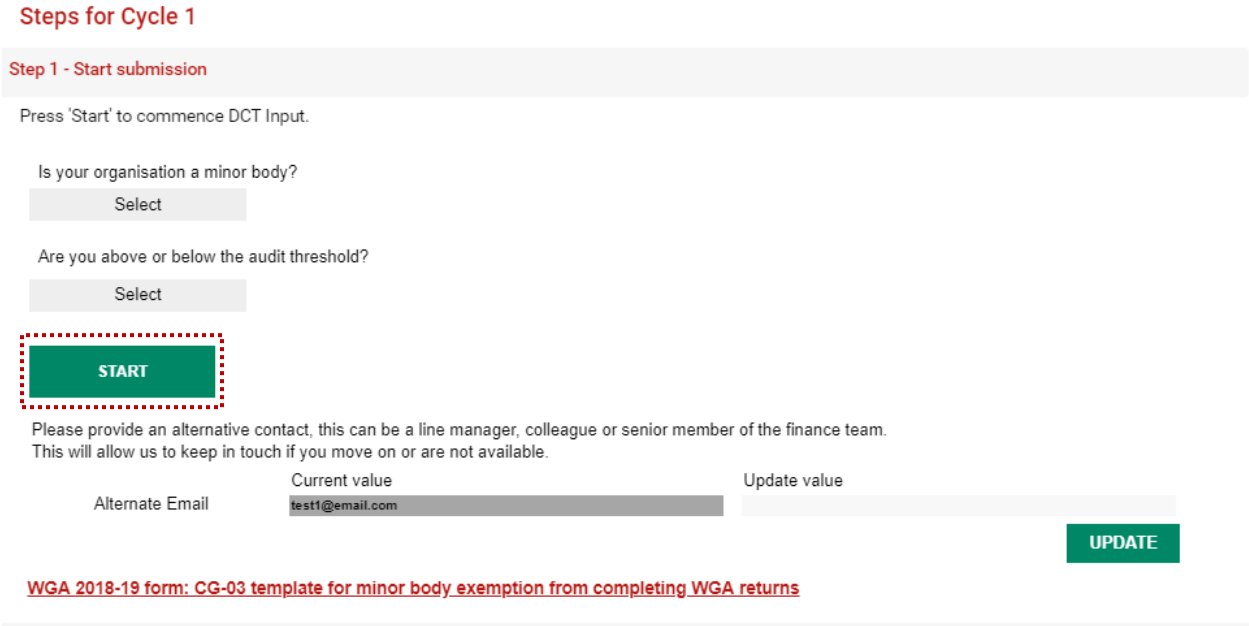
7.2.2 Homepage and submission cycles

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.



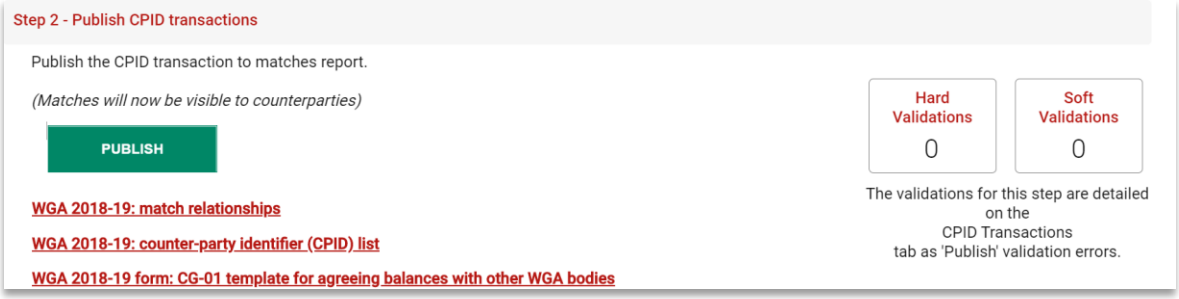
An alternative contact can be provided and saved in the form. You will find the OSCAR II General Data Protection Regulation (GDPR) policy at https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool.

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.



***IMPORTANT**:*

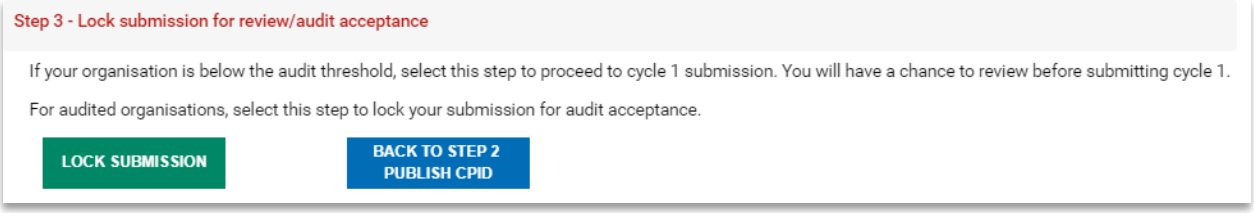
You will only be able to Publish if there are no Hard validation errors, therefore all these need to be resolved before publishing counterparty data.

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



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**'.

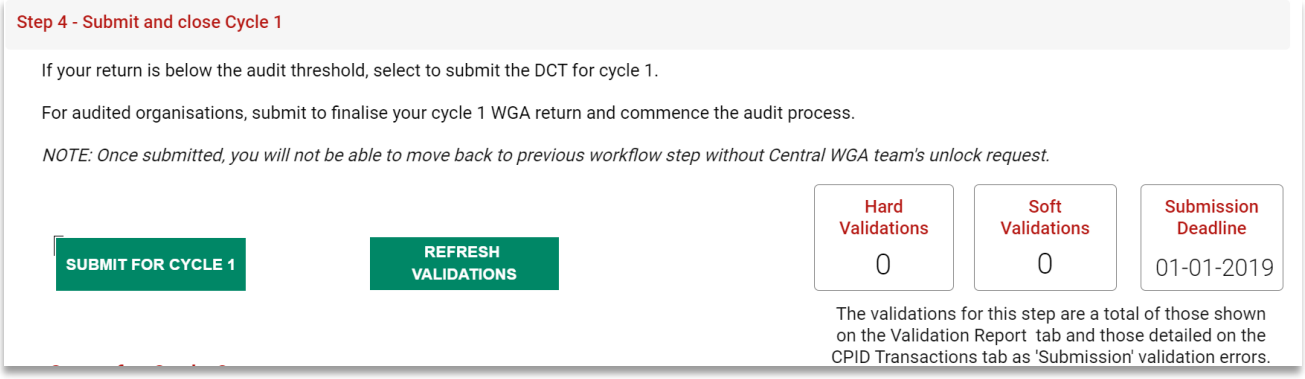
Step 4 – Submit and close Cycle 1

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.

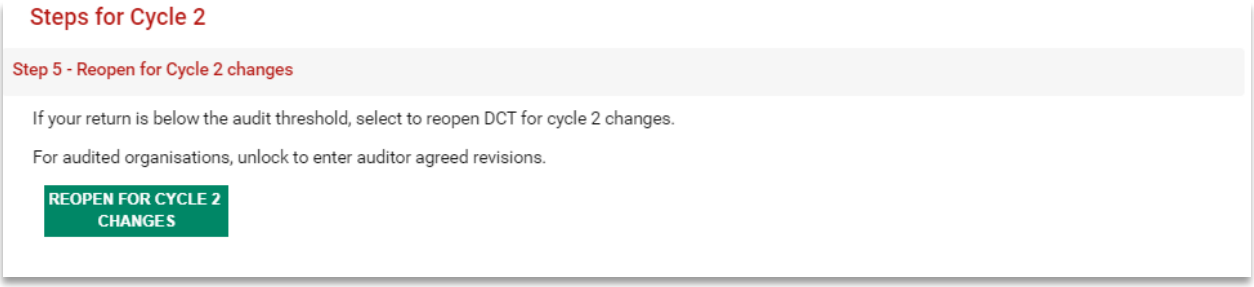
For organisations above the audit threshold you can run the Audit report at this point. Instructions for running the Audit report can be found at '**7.2.7 Audit report**'.



Step 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.



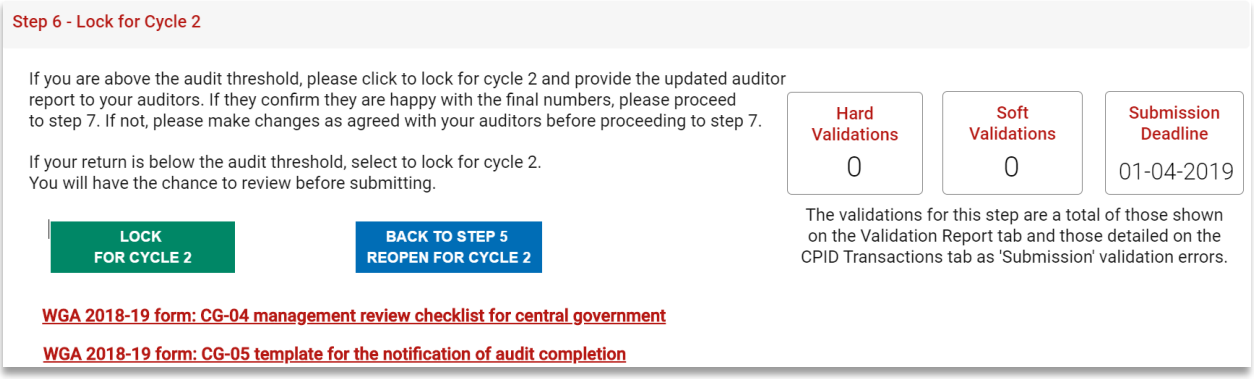
Step 6 – Lock for Cycle 2

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.



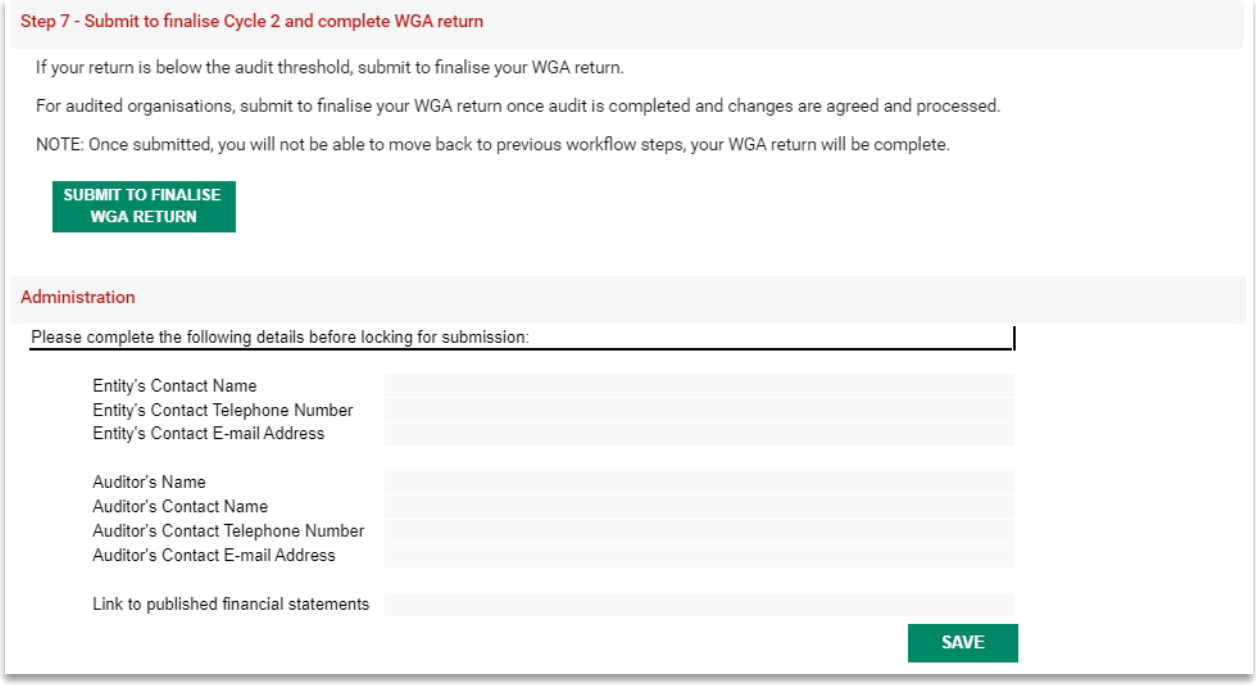
You can also run the Audit report at this point. Instructions for running the Audit report can be found at '**7.2.7 Audit report**'.

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.

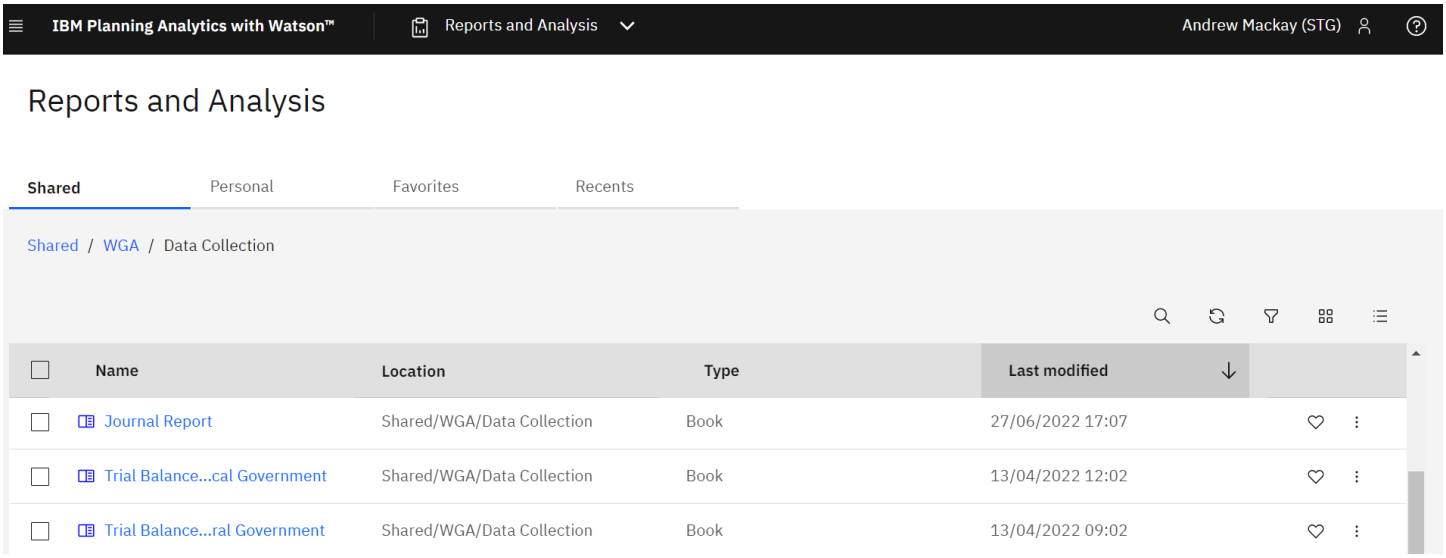
There is no confirmation email following final submission. You can check whether you have submitted on your Homepage – workflow status should show this.



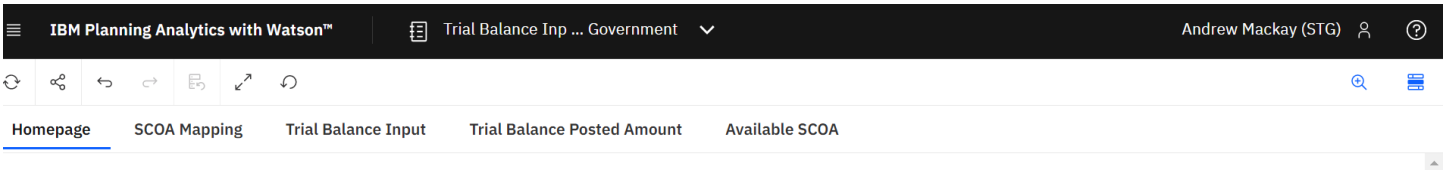
7.2.3 Trial balance method

The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.

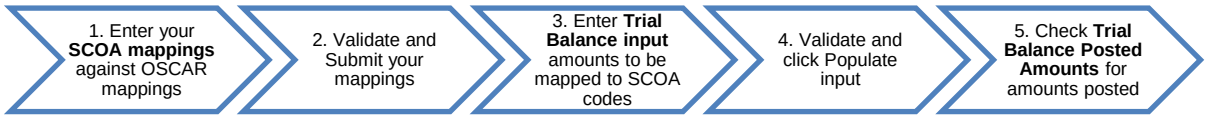
To enter your Trial Balance, select your Trial Balance Input Book:



Under the Trial Balance Input book, you will find the following tabs:



Trial Balance entry steps outlined:

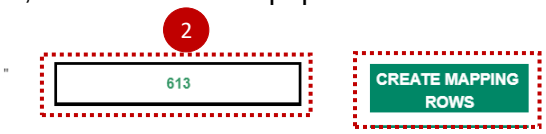


To input your Trial Balance data, you must first map your TB codes to the OSCAR II Standard Chart of Accounts (SCOA) codes.

Follow the steps as outlined in the SCOA Mapping Tab:

1. Select "Clear Mapping" button if you would like to clear the current mappings from the input table

2. Enter the number of accounts that you would like to map against available SCOA and select create mapping rows. The system supports 3,000 rows, to allow for mass population



3. Input your Trial Balance codes in column "Your Code" and the OSCAR II codes to be mapped in column "OSCAR Code". Reference to 'Your Code' is your organisational account code (sometimes referred to as 'Local Chart of Accounts (LCOA)'. The system can accommodate account codes made up of letters, numbers or combination of both. Once you have completed your mapping move to step 4. You can find a list of OSCAR II Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab. Some entities use the OSCAR chart of accounts for their own local account codes. You will still need to map these codes, but it should be as straightforward as having the same data in the 'your code' and 'OSCAR code' columns

3

	Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
1	12345	11111000	PPE - LAND (OWNED) - COST - O/BAL	G	Passed
2					
3					

4. Map each of your account codes against available SCOA and select 'Validate Mapping'

No validation errors

VALIDATE MAPPING

4

5. Only account codes mapped to existing OSCAR II SCOA'S can be validated. Validation checks exists on this page to ensure this. Please Validate and Submit mapping

If there are any incorrect or incomplete mappings you will see that the 'Status' box will turn red. You will be notified of the lines that need to be corrected in the Status Comments box. You will also see that the individual mappings have their own status and comments, which will guide you in how to rectify any errors.

The following steps are for inputting the mapping for your TB

Steps			
1	1.1. Enter number of rows required for your TB mapping and select "Create Mapping Rows" button. *Number of rows created: 50*	50	CREATE MAPPING ROWS
	1.2. Select "Clear Mapping" button if you would like to clear the current mappings from the input table.		CLEAR MAPPING
	1.3. Then place your Trial Balance codes in column "Your Code" and the OSCAR codes to be mapped in column "OSCAR Code". Once completed move to step 2. You can find a list of OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab.		
2	Select "Validate Mapping" button to proceed. Check the status and correct any errors identified. Repeat steps 1 and 2 until status on step 2 is Green.	1 validation error(s)	VALIDATE MAPPING
3	Select "Submit Mapping" button to proceed when all validation errors have been corrected and input your Trial Balance on the "Trial Balance Input" tab.		SUBMIT MAPPING

5

Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
999001	41514000	INC - SPIRITS DUTIES	G	Passed
999002	41518000	INC - AIR PASSENGER DUTIES	G	Passed
999003	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV	G	Passed
999004	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSALS	G	Passed
999005	11829000	PPE - SUME (OWNED) - DEP - TRANSFERS	G	Passed
999006	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFERS	G	Passed
999007	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFERS	G	Passed
999008	14527000	IA - LTAO - AMORTISATION - DISPOSALS	G	Passed
999009	26512000	CL - FINANCIAL GUARANTEES	G	Passed
999010	26522000	CL - DERIVATIVES	G	Passed
999011	26544000	CL - CURRENT DEBT SECURITIES	G	Passed
999013	26592000	CL - OTHER CURRENT FINANCIAL LIAB	G	Passed
4567	789		R	Incorrect OSCAR code used

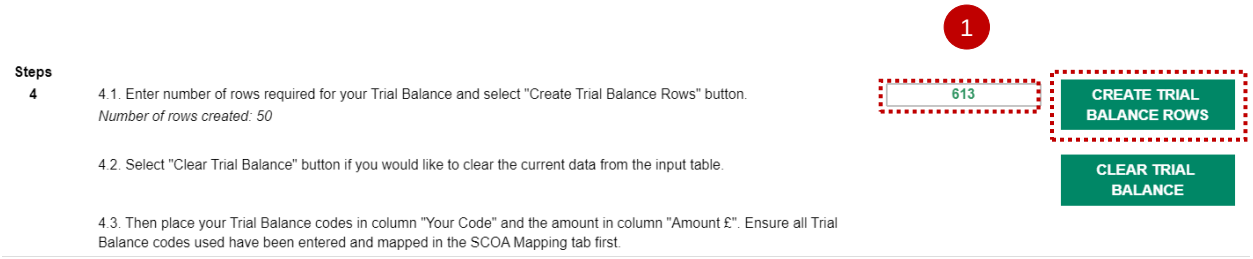
6. After correcting any errors press the 'Validate Mapping' button and 'Submit Mapping'.

7.2.3.1 Trial balance input

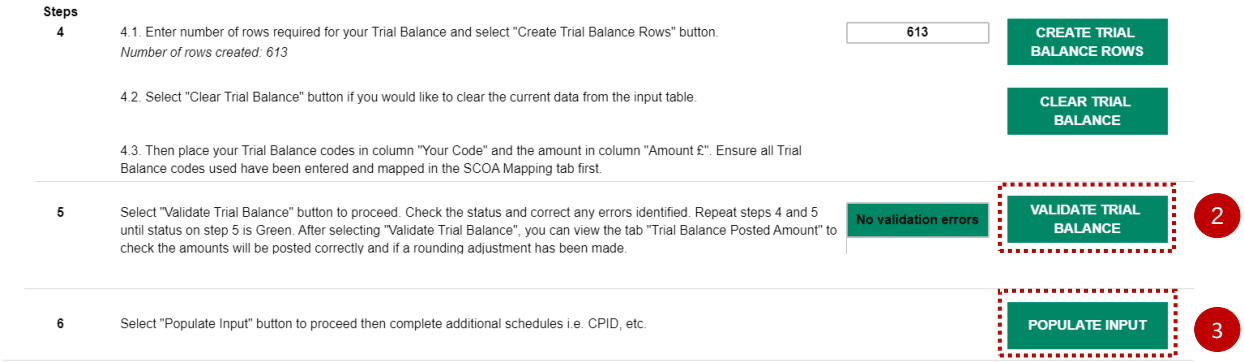
After you have mapped and submitted your mapping on your chart of accounts against available SCOA, the next step would be to input or copy and paste your trial balance and your codes will be mapped to SCOAs

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.

1. On the Trial Balance Input worksheet, enter the number of rows required for your Trial Balance and select ‘Create Trial Balance Rows’



2. Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 3 and 4 until status on step 5 is Green
3. Select "Populate Input" button to copy these values to the relevant proformas

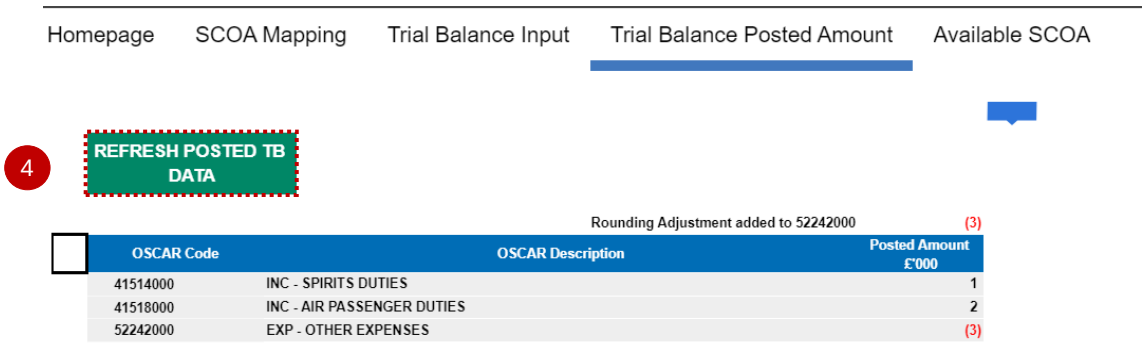


	Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
1	999001	1,000	G	Passed	41514000	INC - SPIRITS DUTIES
2	999002	2,000	G	Passed	41518000	INC - AIR PASSENGER DUTIES
3	999003	3,000	G	Passed	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV
4	999004	4,000	G	Passed	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSALS
5	999005	5,000	G	Passed	11829000	PPE - SUME (OWNED) - DEP - TRANSFERS
6	999006	6,000	G	Passed	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFERS
7	999007	7,000	G	Passed	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFERS
8	999008	8,000	G	Passed	14527000	IA - LTAO - AMORTISATION - DISPOSALS
9	999009	9,000	G	Passed	26512000	CL - FINANCIAL GUARANTEES
10	999010	10,000	G	Passed	26522000	CL - DERIVATIVES
11	999011	11,000	G	Passed	26544000	CL - CURRENT DEBT SECURITIES
12	999013	12,000	G	Passed	26592000	CL - OTHER CURRENT FINANCIAL LIAB

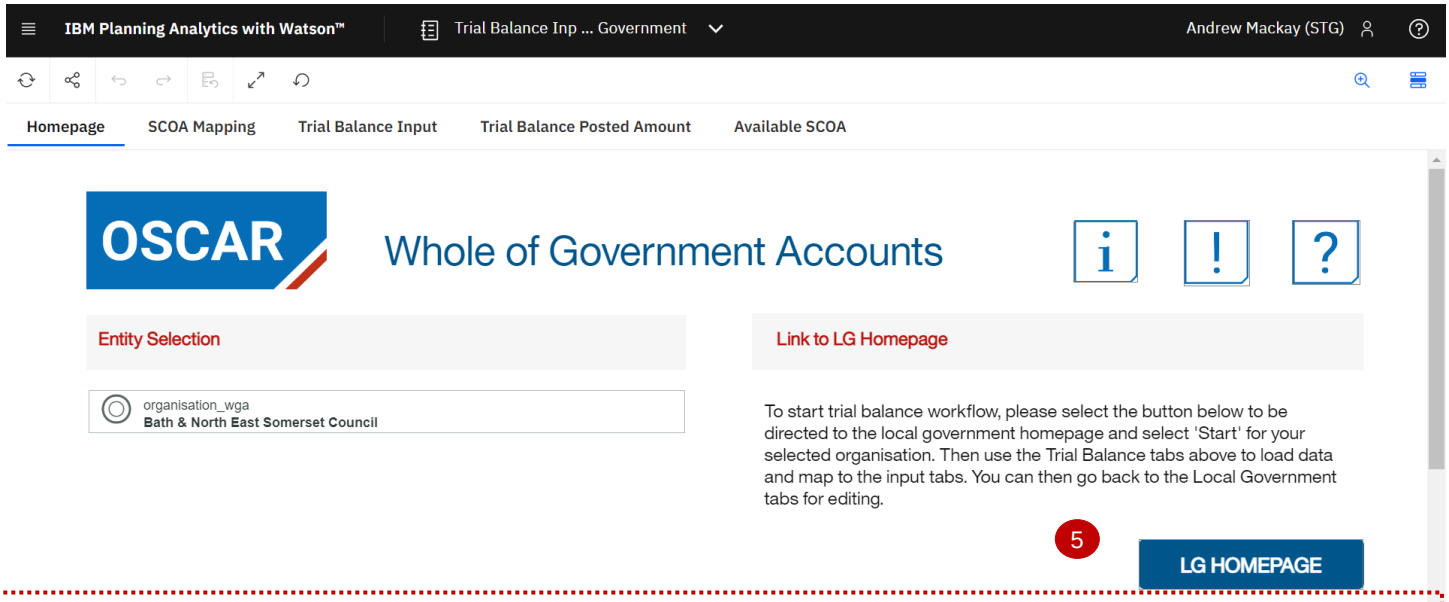
When you have entered your trial balance tab and validated your trial balance select ‘Populate Input’ and your posted amount should appear in the Trial balance Posted Amount tab and on all relevant proforma worksheets.

On the Trial Balance Posted Amount select ‘Refresh Posted TB Data’.

4. Ensure that the amounts posted in the Trial Balance Input tab are visible in the Trial balance Posted amount tab, after refreshing Posted TB data



5. After verifying the amounts, go back to the Homepage tab and select ‘LG Homepage’ to be directed to the Local Government Homepage.

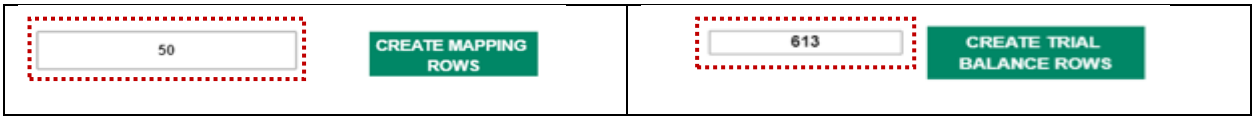


Please note:

Please Note the default rows on the ‘SCOA Mapping’ and ‘Trial Balance Input’ worksheet is 50.

This means if you input more 50 rows on these worksheets, on the subsequent login to OSCAR II Trial Balance, you will be able to see only 50 rows.

Your Trial balance mapping and posted amount will remain the same as previously posted and you will be able to see all posted rows by increasing the number of rows in create rows sections.



The next step in your DCT is to go through the worksheets tabs proformas and input any additional data that is required by the DCT, but not provided by your TB, for example statistical data such as staff numbers.

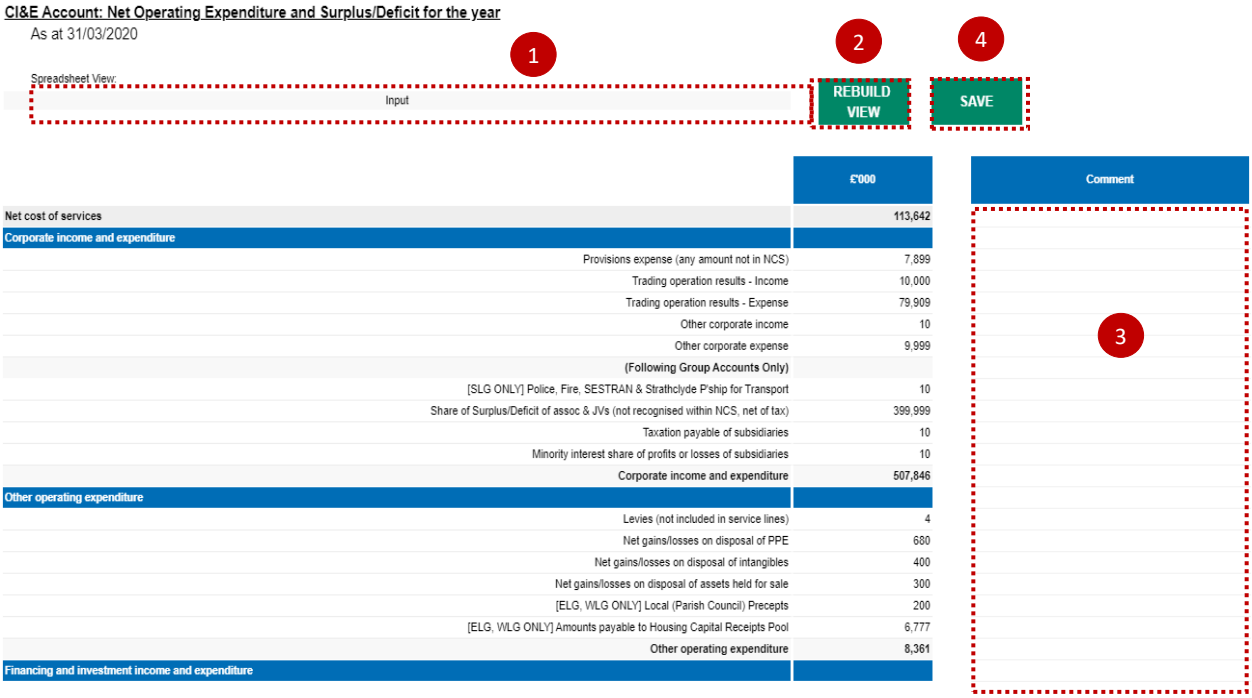
7.2.4 Proformas

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.

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

The C I & 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'.



For IFRS 16 entries, amounts relating to interest on lease liabilities should be entered in the following table:

tion Report | Decimal Points Validation | Validations | Bulk CPID Input | CPID Transactions | Data Collection | A. CI&E | B. I&E NCS Subjective Analysis | C. R

Other operating expenditure	
Levies (not included in service lines)	0
Net gains/losses on disposal of PPE	0
Net gains/losses on disposal of intangibles	0
Net gains/losses on disposal of assets held for sale	0
[ELG, WLG ONLY] Local (Parish Council) Precepts	0
[ELG, WLG ONLY] Amounts payable to Housing Capital Receipts Pool	0
Other operating expenditure	**0**
Financing and investment income and expenditure	
Interest payable and similar charges	
Interest element of on-balance sheet PFI contract	0
Interest on Lease Liabilities (ROU)	400
Finance charges for finance leases (non-PFI)	0
Impairment losses - debtors	0
Impairment losses on other financial instrumts in the loan & receivables (less debtor impmt shown separately above) & available-for-sale assets categories	0
Losses arising on the derecognition of financial instruments	0

For other entries (non IFRS 16), these would be recorded against the other lines in the above table.

For IFRS 16 entries relating to rental charges and income from sub-leasing of Right of Use assets (as lessor) – these should be entered in the following table:

tion Report | Decimal Points Validation | Validations | Bulk CPID Input | CPID Transactions | Data Collection | A. CI&E | B. I&E NCS Subjective Analysis

Net interest on the net defined benefit liability (asset)	0
Premeasurements of the net defined benefit liability (asset) recognised in the pensions reserve	0
Interest and investment income	0
Income & exp in relation to investment properties and changes in their fair value	
Rental Income from investment properties	0
IFRS 16 - Rentals under non-PFI Lease Liabilities - Land	40
IFRS 16 - Rentals under non-PFI Lease Liabilities - Buildings	40
IFRS 16 - Rentals under non-PFI Lease Liabilities - P&M	40
IFRS 16 - Rentals under non-PFI Lease Liabilities - Other	40
IFRS 16 - Rentals under PFI Lease Liabilities - Land	40
IFRS 16 - Rentals under PFI Lease Liabilities - Buildings	40
IFRS 16 - Rentals under PFI Lease Liabilities - P&M	40
IFRS 16 - Rentals under PFI Lease Liabilities - Other	40
IFRS 16 - Rentals under PFI Lease Liabilities - Off balance sheet exp	40
IFRS 16 - Service element of PFI Leases	40
Income of Sub-Leasing ROU assets	0

The categories are split between land, buildings, plant & machinery and other.

7.2.4.2 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.

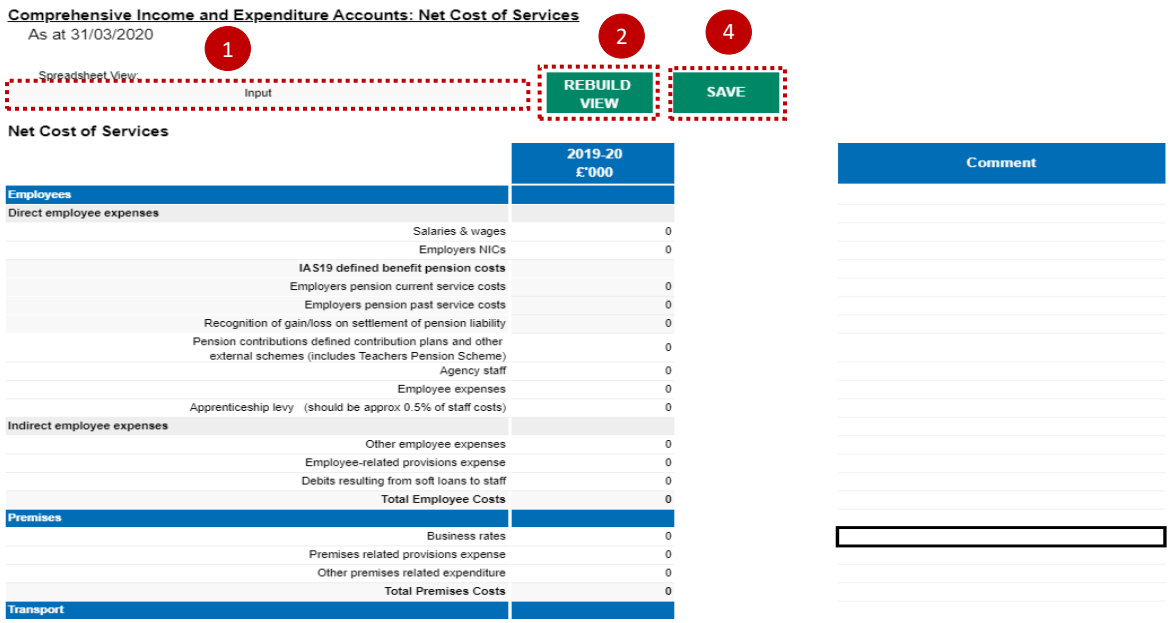
Enter your Net Cost of Services in the categories provided:

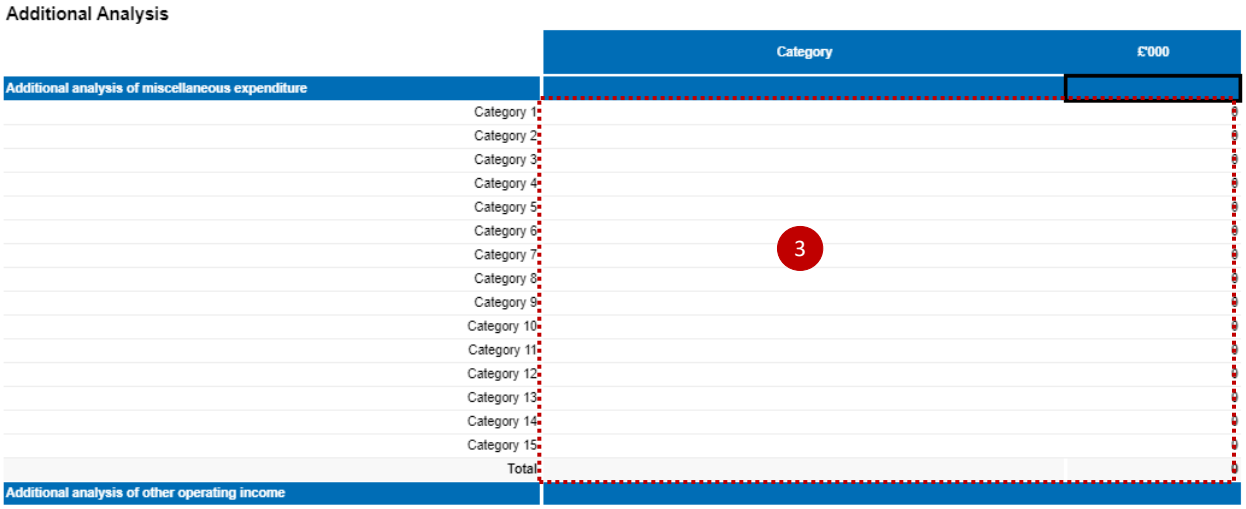
1. Select Input option, if you would like to manually enter data select Copy/Paste option and press

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’.





***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.

7.2.4.3 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: 1 Input

2 REBUILD VIEW

5 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	

3

4

7.2.4.4 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
LONG-TERM ASSETS				
Property plant and equipment	2,828,903	2,828,903	0	2,828,903
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 asset/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

Comment
Enter any comments that you may have

There is now a line in the Balance Sheet for Right of Use (ROU) assets for entities following IFRS 16.

Bulk CPID Input | CPID Transactions | Data Collection | A. CI&E | B. I&E NCS Subjective Analysis | C. Re-statement C&IE | D. Balance Sheet | E. Restatemer

Statement of Financial Position as at
31/03/2021

SAVE

Please complete the form in order of the steps shown	Balance Sheet as at 31 March 2021 £'000	Restated Balance Sheet 31 March 2020 £'000	Total Restatement 2020 £'000	Submitted Balance Sheet 31 March 2020 £'000
LONG-TERM ASSETS				
Property plant and equipment	270,654	270,654	0	270,654
Right of use assets	0	0	0	0
Investment properties	5,681	5,681	0	5,681
Intangible assets	426	426	0	426
Long-term investments	0	5	0	5
Net asset/liabs in associates and joint ventures (can be negative)	0	0	0	0
Long-term debtors	0	0	0	0
Total Long-Term Assets	276,761	276,766	0	276,766
CURRENT ASSETS				

7.2.4.5 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

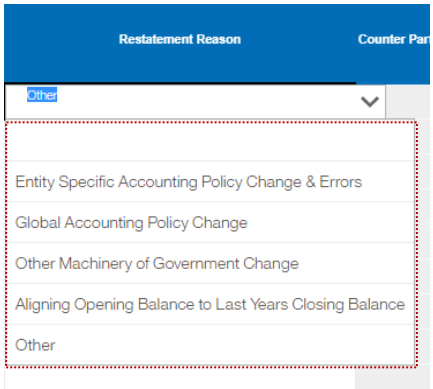
primary statements.

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.

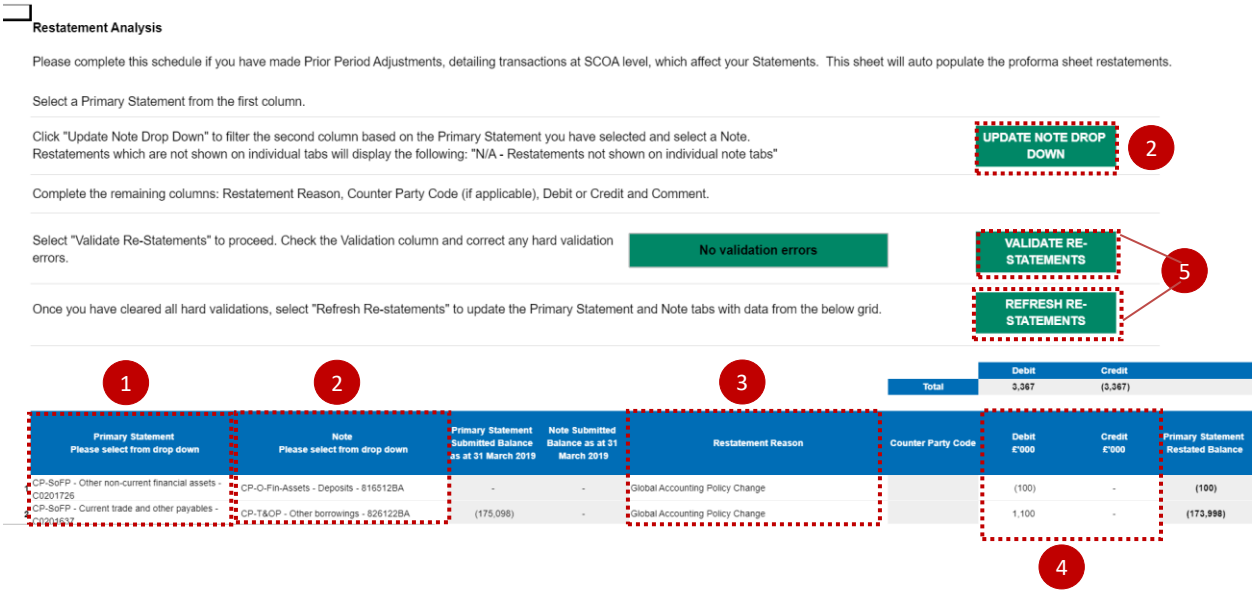
   Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs.

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

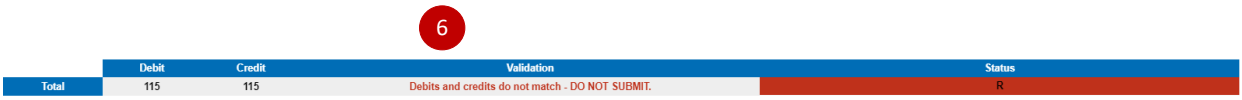
- *Entity Specific Accounting Policy Change & Errors* - for example if there is a prior period error that is corrected, or a change in accounting policy that only affects your organisation.
- *Global Accounting Policy Change* - implementation of new IFRS, for example IFRS 16 and 17
- *Other Machinery 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)



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

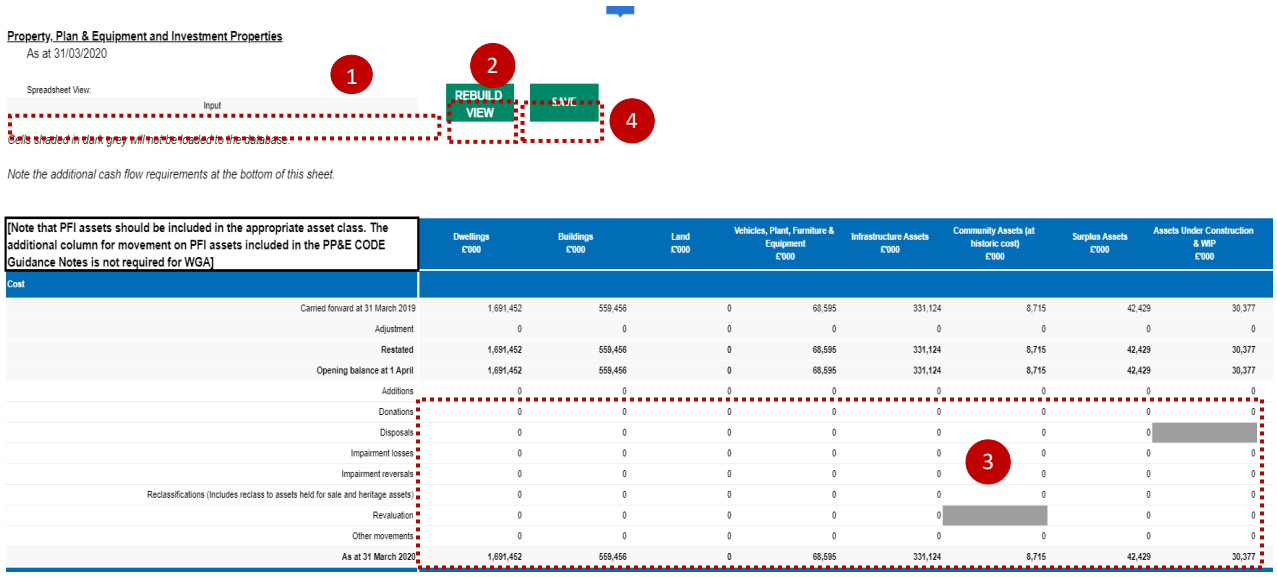


Correct the validation errors, if any, and ‘Validate’ and select ‘Refresh Re-statement’.

7.2.4.6 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, Plan & Equipment and Investment Properties

As at 31/03/2020

Spreadsheet View:

Input

REBUILD VIEW

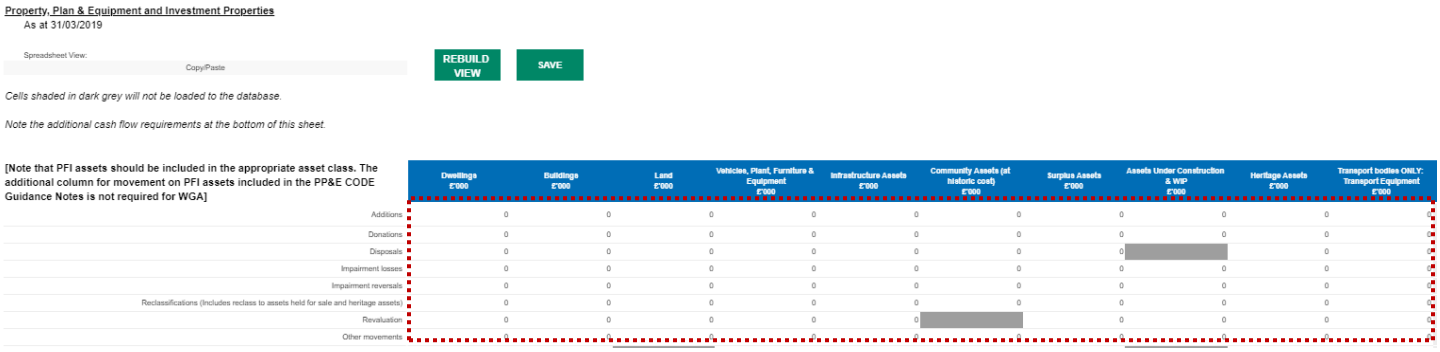
SAVE

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

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

[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	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Adjustment	0	0	0	0	0	0	0	0
Restated	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377
Opening balance at 1 April	1,691,452	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	
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
Other movements	0	0	0	0	0	0	0	0
As at 31 March 2020	1,691,452	559,456	0	68,595	331,124	8,715	42,429	30,377

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	
Donations	0	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	0	
Impairment reversals	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	
Revaluation	0	0	0	0	0		0	0	0	
Other movements	0	0	0	0	0	0	0	0	0	

IMPORTANT:

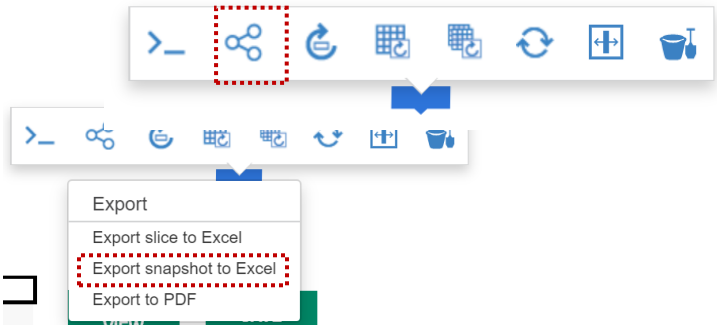
Data entered in the dark grey cells will not be saved.

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

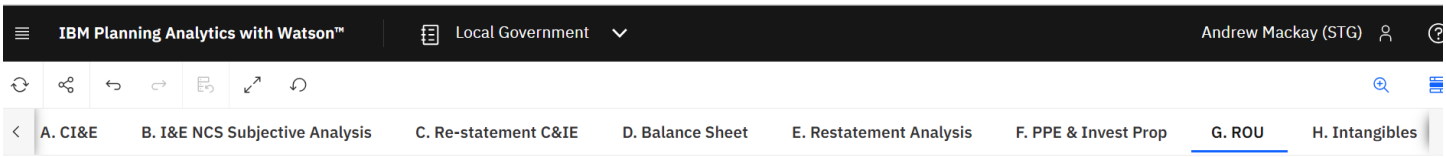
	Investment Properties £'000
Cost	
Carried forward at 31 March (closing balance from last year's WGA Pack)	249,251
Adjustment	0
Restated	**249,251**
Opening balance at 1 April	**249,251**
Additions	
Purchases	0
Construction	0
Subsequent expenditure	0
Disposals	0
Net gains/losses from fair value adjustments	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

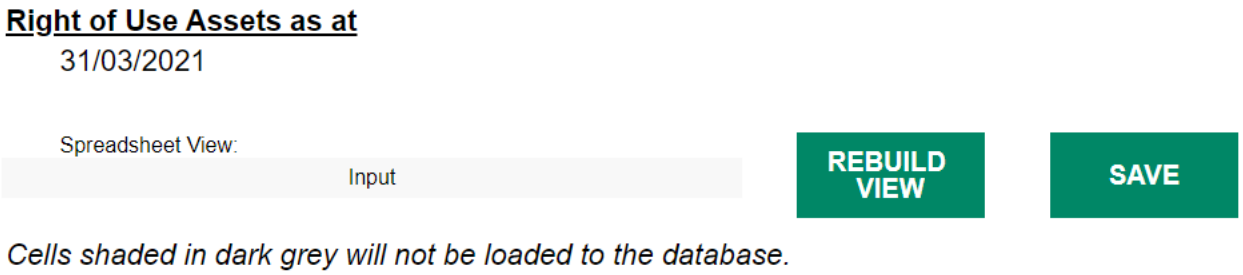
7.2.4.7 Right of Use (ROU) assets

The implementation of IFRS 16 from 1 April 2022 brings in ROU assets. The new tab for data input is after the PPE tab on the toolbar as follows:

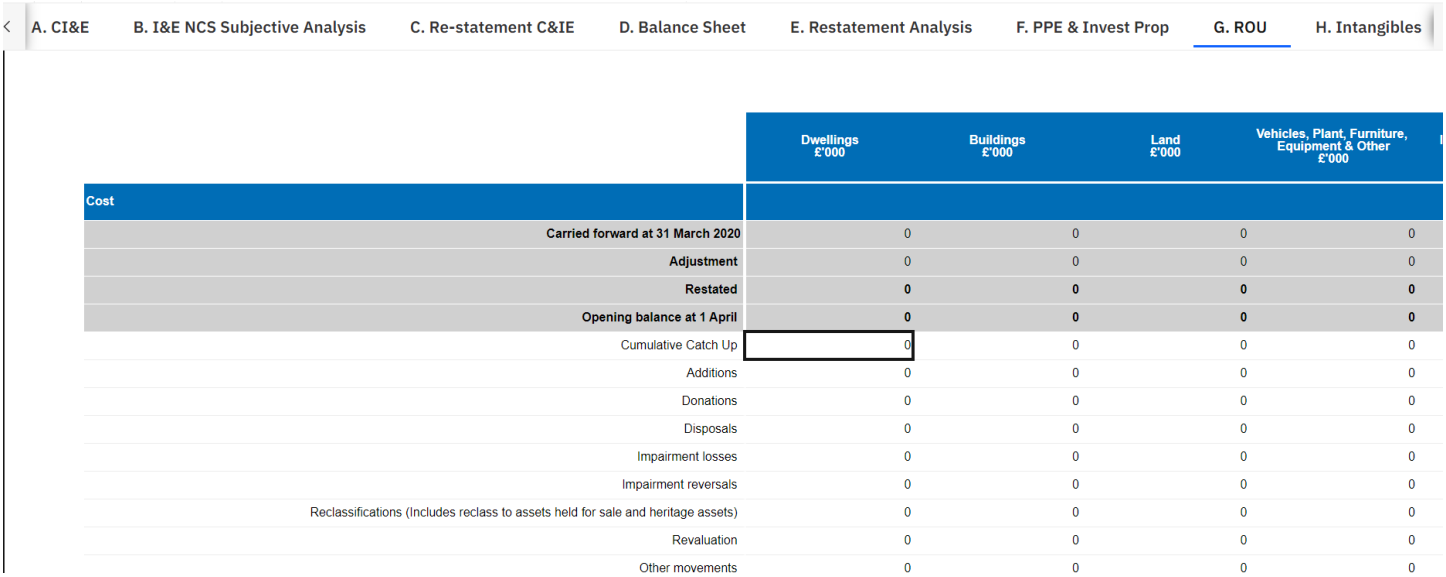


The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.

Select 'Rebuild View' if you have changed your spreadsheet view



The below screen shows the 'Input view':



	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture, Equipment & Other £'000
Cost				
Carried forward at 31 March 2020	0	0	0	0
Adjustment	0	0	0	0
Restated	**0**	**0**	**0**	**0**
Opening balance at 1 April	**0**	**0**	**0**	**0**
Cumulative Catch Up	0	0	0	0
Additions	0	0	0	0
Donations	0	0	0	0
Disposals	0	0	0	0
Impairment losses	0	0	0	0
Impairment reversals	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0
Revaluation	0	0	0	0
Other movements	0	0	0	0

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:

Spreadsheet View:

Copy/Paste

REBUILD VIEW | SAVE

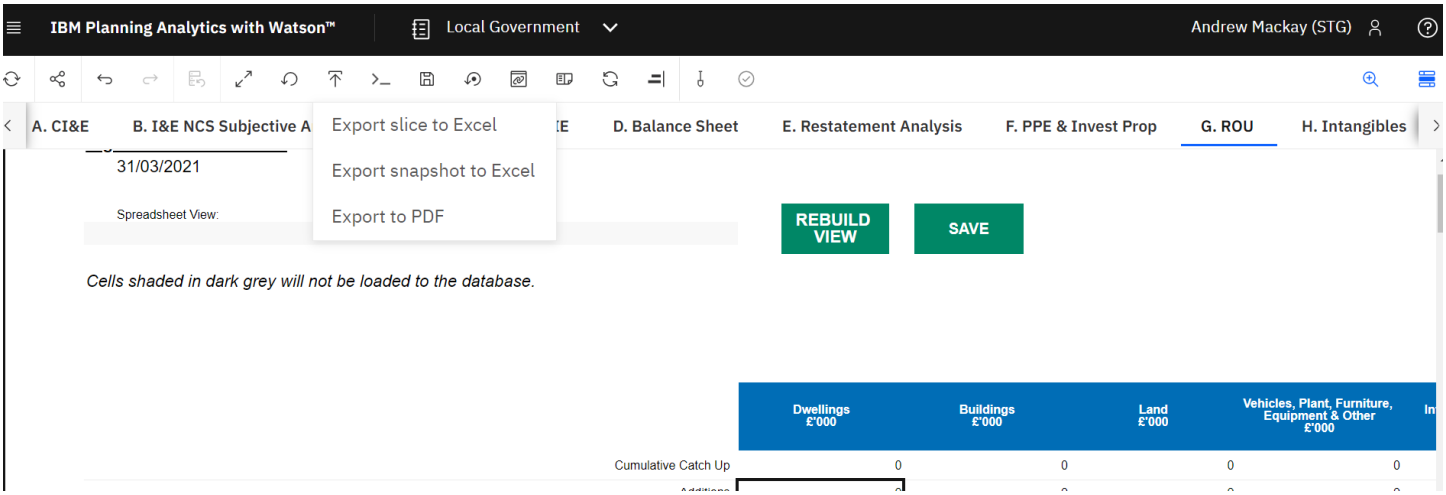
Cells shaded in dark grey will not be loaded to the database.

	Dwellings £'000	Buildings £'000	Land £'000	Vehicles, Plant, Furniture, Equipment & Other £'000
Cumulative Catch Up	0	0	0	0
Additions	0	0	0	0
Donations	0	0	0	0
Disposals	0	0	0	0
Impairment losses	0	0	0	0
Impairment reversals	0	0	0	0
Reclassifications (Includes reclass to assets held for sale and heritage assets)	0	0	0	0
Revaluation	0	0	0	0

Please note:

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

Select the export icon



Select 'Export snapshot to Excel'

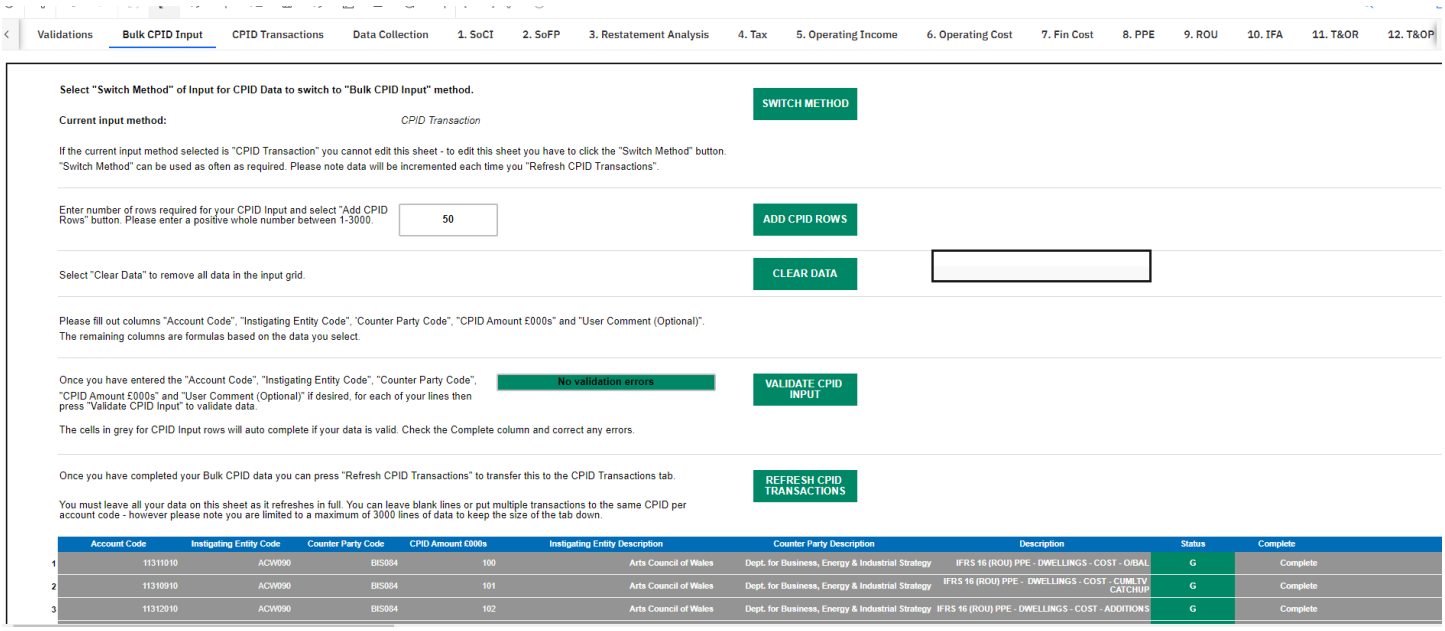
You will also need to enter data into the Asset Financing cells, analysing the split of the ROU net book value totals.

Carrying Amount at 31 March 2021	**0**	**0**	**0**	**0**
Opening Carrying Amount at 1 April 2020	**0**	**0**	**0**	**0**
Asset Financing (the split should equal the total NBV)				
Owned (includes donated)				
Leased	0	0	0	0
PFI On-balance sheet	0	0	0	0
PFI Residual interest	0	0	0	0
Carrying Amount at 31 March 2021	**0**	**0**	**0**	**0**

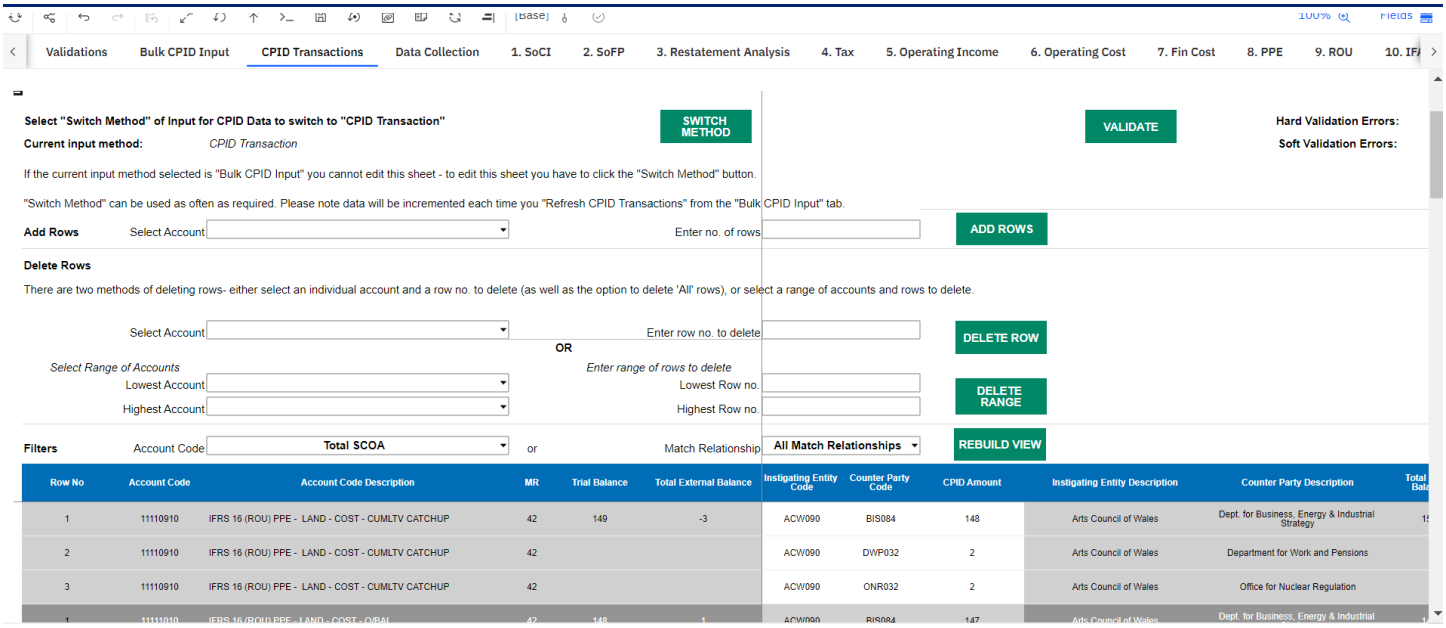
You will also need to enter any CPID data relating to ROU assets where you have any transactions relating to other government bodies (including any lease liabilities (in other creditors), lease receivables (in trade and other receivables as lessor), lessor income and lessee expenditure (interest)).

Navigate to bulk CPID input and input your CPID data or use the CPID transactions tab to add lines for your CPID data. See screen shots below.

Bulk CPID input:



CPID transactions input:



7.2.4.8 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’.

Intangible Assets

As at 31/03/2020

1 2 REBUILD VIEW SAVE 4

Spreadsheet View:

Input

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

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

3

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:

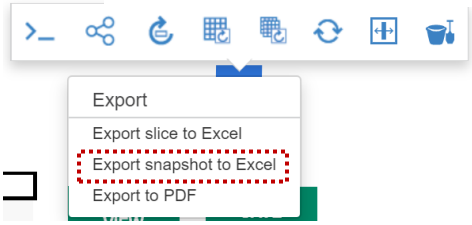
Data entered in the dark grey cells will not be saved.

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	

7.2.4.9 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.

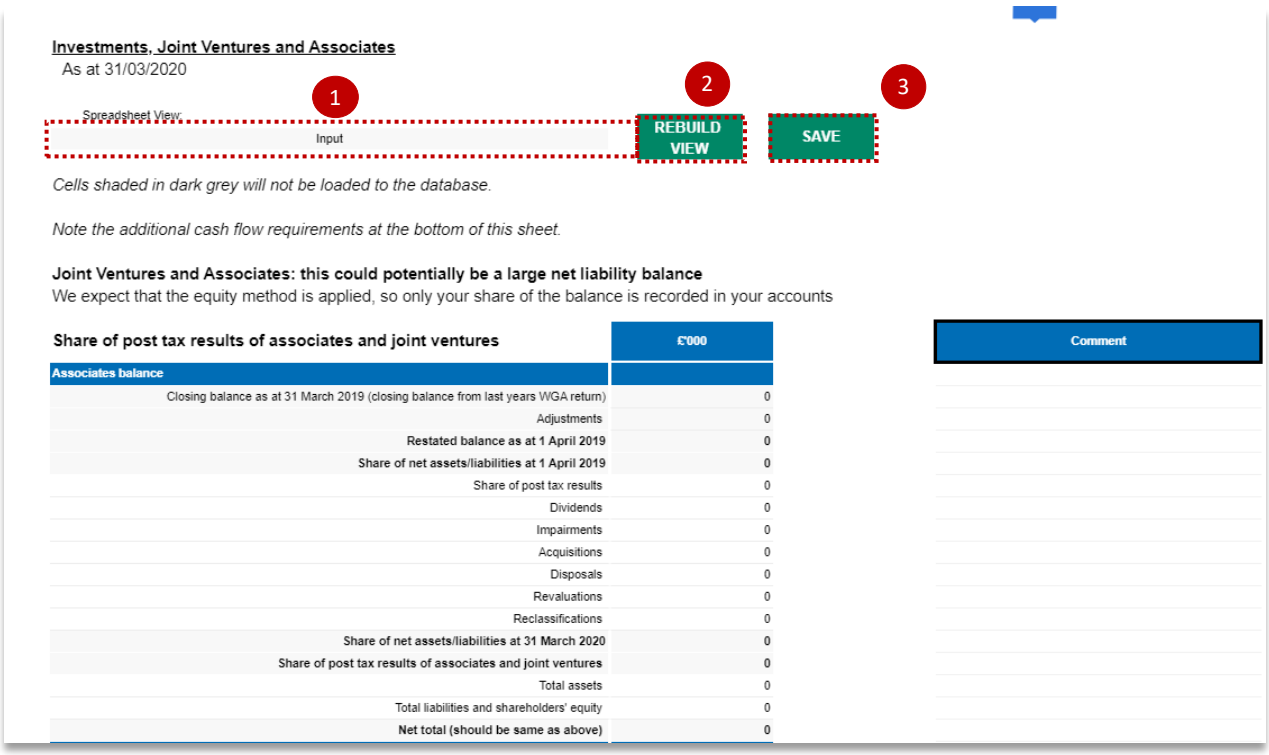
We collect short term and long-term investment totals, and then ask you to split these between amounts with WGA counterparties ("internal" amounts) and amounts with external parties. Please ensure this split is in line with the counterparty allocations you plan to make on the CPID transactions tab later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

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.

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	0	
Deposits - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	30	0	0	0	0	
Loans - PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	10	10	0	0	10	
Other	14	0	0	0	0	
As at 31 March 2020	64	10	0	0	10	
Other Non-Current Financial Assets						
Shares and equity type investments	40	0	0	0	0	
Deposits	30	0			0	
Loans	0	100,000		0	100,000	
Other	0	0	0	0	0	
As at 31 March 2020	70	100,000	0	0	100,000	

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**	

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

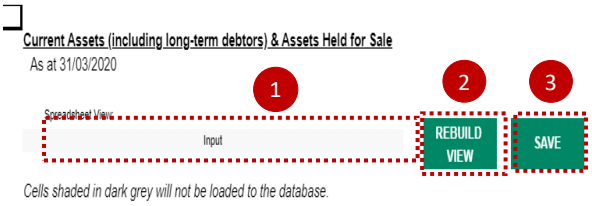
This tab collects data on inventories, debtors, cash holdings and assets held for sale

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'.



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 (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	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 (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	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.

For IFRS 16 entries relating to lease receivables as lessor, these should be entered into the following table on the current and non-current lease receivables lines:

D. Balance Sheet | E. Restatement Analysis | F. PPE & Invest Prop | G. ROU | H. Intangibles | I. Inv, JVs & Assoc | J. Current Assets & AHFS | K. Liab & Provs

IMPORTANT: Loan and Deposit investments should be included in the Investments sheet	Balance as at 31 March 2021 £'000	Restated Balance as at 31 March 2020 £'000	Adjustment £'000	Submitted Balance as at 31 March 2020 £'000
Debtors falling due within one year:				
Current Lease Receivables	500,000	0	0	0
Contract Receivables (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	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	0	0	0
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	0	0	0	0
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0
Trade debtors	0	1,393	0	1,393
Other debtors - please analyse in table below	0	523	0	523
Prepayments & accrued income	0	2,123	0	2,123
Provision for bad debts (short term - from table below)	0	0	0	0
Total Debtors falling due within one year	**500,000**	**4,039**	**0**	**4,039**
Debtors falling due after more than one year:				
Trade debtors (long term)	0	0	0	0
Non-Current Lease Receivables	500,000	0	0	0

7.2.4.11 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

1 2 REBUILD VIEW 3 SAVE

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

Creditors

	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

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

Please enter any provisions in this section:

Provisions

	Legal Claims £'000	Early Departure Provision £'000	Untaken 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.

For IFRS 16 entries relating to current and non-current lease liabilities, these should be entered on the "other creditors" lines in the following tables:

D. Balance Sheet | E. Restatement Analysis | F. PPE & Invest Prop | G. ROU | H. Intangibles | I. Inv, JVs & Assoc | J. Current Assets & AHFS | K. Liab & Provs

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	0	0	0
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	0	0	0
Trade creditors	0	-2,528	0	-2,528
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	0	0	0
[ELG, WLG, SLG ONLY] Council Tax refundable to taxpayers	0	0	0	0
[ELG ONLY] Non domestic rates refundable to taxpayers	0	0	0	
Other tax and social security payable	0	0	0	0
Other creditors (Including IFRS 16) - please analyse in below table	0	-16,946	0	-16,946
[ELG, NILG ONLY] Former met/county transferred debt	0	0	0	0
PFI finance lease liability (short term):				

D. Balance Sheet | E. Restatement Analysis | F. PPE & Invest Prop | G. ROU | H. Intangibles | I. Inv, JVs & Assoc | J. Current Assets & AHFS | K. Liab & Provs

Short term part of finance lease liability on balance sheet PFI contracts	0	0	0	0
Less: PFI Prepayment (short term)	0	0	0	0
Total PFI finance lease liability (short term)	0	0	0	0
Obligations under finance leases and hire purchase contracts (non-PFI)	0	0	0	0
Total short term creditors	0	-19,474	0	-19,474
Long term creditors				
Contract Payables (IFRS15)	0	0	0	0
Long term borrowing (from local government)	0	0	0	0
Long term borrowing (from the PWLB only)	0	0	0	0
Long term borrowing (other external - including from pension fund)	0	0	0	0
Trade creditors	0	0	0	0
Payables to the EU	0	0	0	0
Payables in respect of replacement for EU funding	0	0	0	0
[ELG ONLY] Former met/county transferred debt	0	0	0	0
Other creditors (Including IFRS 16) - please analyse in below table	0	0	0	0
PFI finance lease liability (long term):				
Long term part of finance lease liability on balance sheet PFI contracts	0	0	0	0
Less: PFI Prepayment (long term)	0	0	0	0
Total PFI finance lease liability (long term)	0	0	0	0
Obligations under finance leases and hire purchase contracts (non-PFI)	0	0	0	0
Total long term creditors	0	0	0	0

Other creditors need to be analysed in the table below (a breakdown must be provided):

D. Balance Sheet | E. Restatement Analysis | F. PPE & Invest Prop | G. ROU | H. Intangibles | I. Inv, JVs & Assoc | J. Current Assets & AHFS | K. Liab & Provs

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		
Category 1		0

7.2.4.12 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.

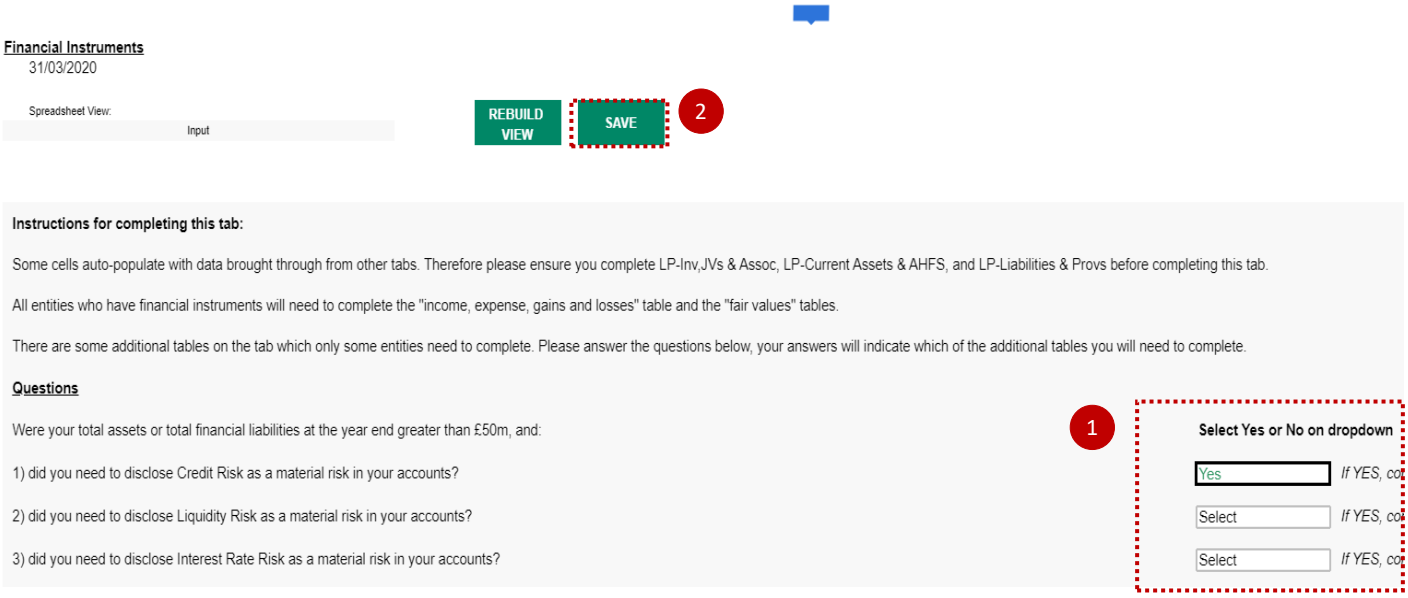
In the expected credit loss section, you need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2, 3 or simplified impairment rule & paragraph 5.5.15 rule (trade receivables, contract assets or lease receivables for which the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

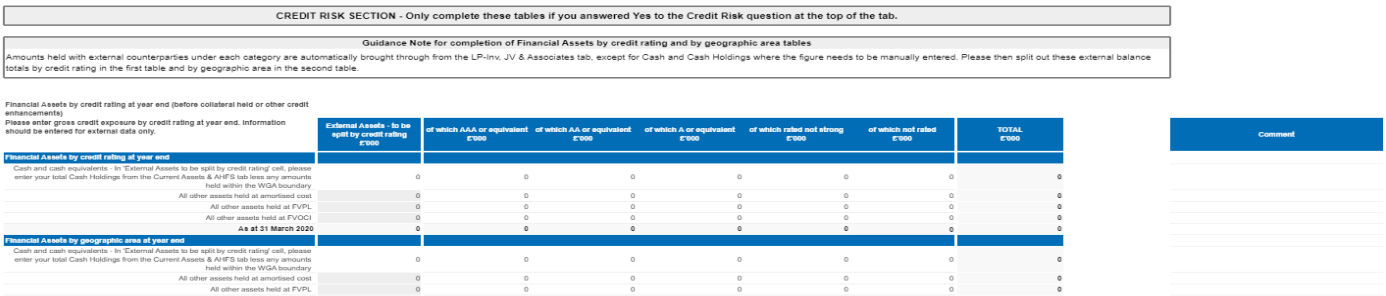
1. Select your answers from the drop-down list in the Questions list
2. Select 'Save' when you have completed the relevant data entry sections.



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-Inv, 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 £'000	of which AAA or equivalent £'000	of which AA or equivalent £'000	of which A or equivalent £'000	of which rated not strong £'000	of which not rated £'000	TOTAL £'000	Comment
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 & AHFS tab less any amounts held within the WGA boundary	0	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	0	
All other assets held at FVPL	0	0	0	0	0	0	0	
All other assets held at FVOCI	0	0	0	0	0	0	0	
As at 31 March 2020	0	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 & AHFS tab less any amounts held within the WGA boundary	0	0	0	0	0	0	0	
All other assets held at amortised cost	0	0	0	0	0	0	0	
All other assets held at FVPL	0	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						Comment
	0 to 12 months £'000	1 to 2 years £'000	2 to 5 years £'000	5 to 10 years £'000	over 10 years £'000	Total as at 31 March £'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 £'000	Floating rate £'000	Fixed rate £'000	Total £'000	Comment
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 p794, but less detail required

Information should be entered for external data only

	Impact on surplus/deficit on provision of services £'000	Impact on net worth £'000	Comment
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.

7.2.4.13 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.

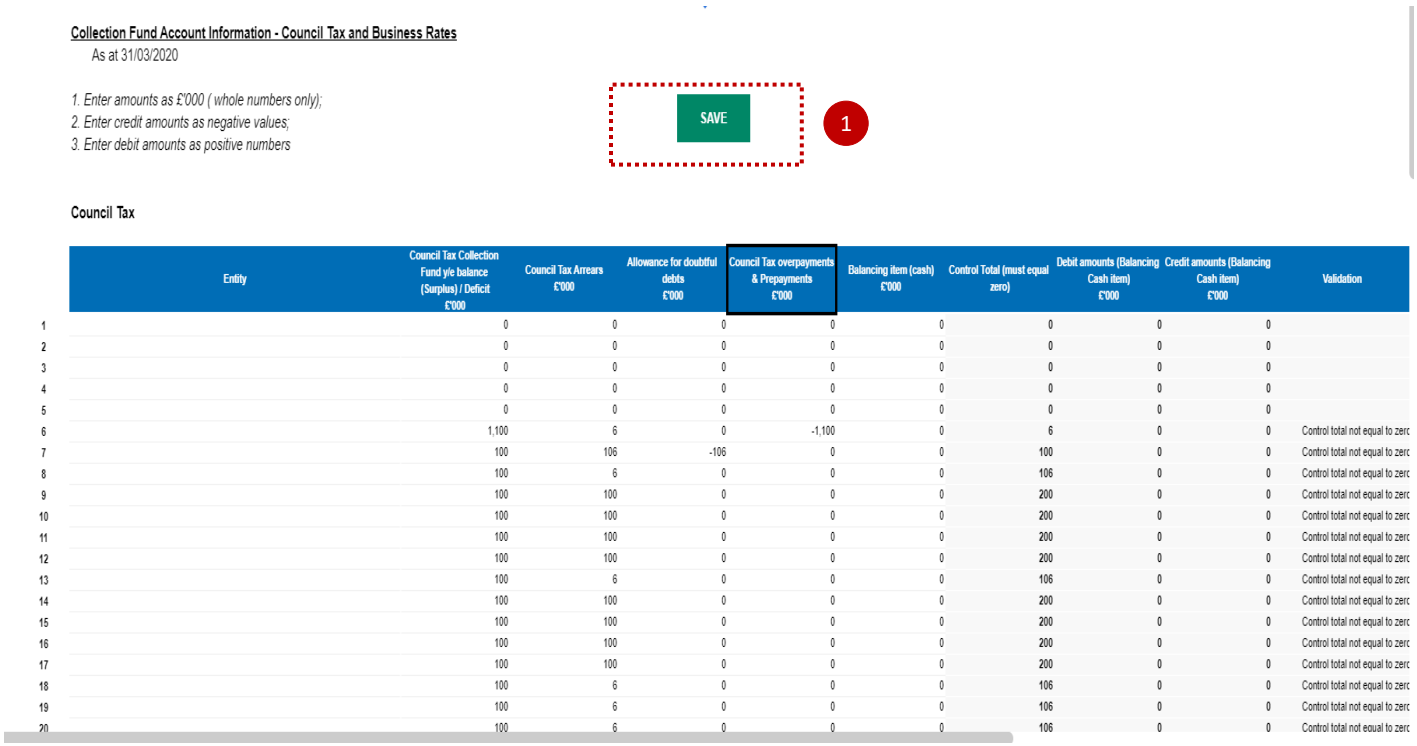
Where the WGA preparer is a County Council or Fire Authority – the Council Tax and Business Rates sections will disclose the names of each Billing Authority.

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



	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 zerc
7		100	106	-106	0	0	100	0	0	Control total not equal to zerc
8		100	6	0	0	0	106	0	0	Control total not equal to zerc
9		100	100	0	0	0	200	0	0	Control total not equal to zerc
10		100	100	0	0	0	200	0	0	Control total not equal to zerc
11		100	100	0	0	0	200	0	0	Control total not equal to zerc
12		100	100	0	0	0	200	0	0	Control total not equal to zerc
13		100	6	0	0	0	106	0	0	Control total not equal to zerc
14		100	100	0	0	0	200	0	0	Control total not equal to zerc
15		100	100	0	0	0	200	0	0	Control total not equal to zerc
16		100	100	0	0	0	200	0	0	Control total not equal to zerc
17		100	100	0	0	0	200	0	0	Control total not equal to zerc
18		100	6	0	0	0	106	0	0	Control total not equal to zerc
19		100	6	0	0	0	106	0	0	Control total not equal to zerc
20		100	6	0	0	0	106	0	0	Control total not equal to zerc

7.2.4.14 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’.

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.

	Schemes (Funded/Unfunded) 2018-19 £'000	Comment
Scheme liabilties		
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

Additional analysis of other scheme invested	Category	£'000
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.

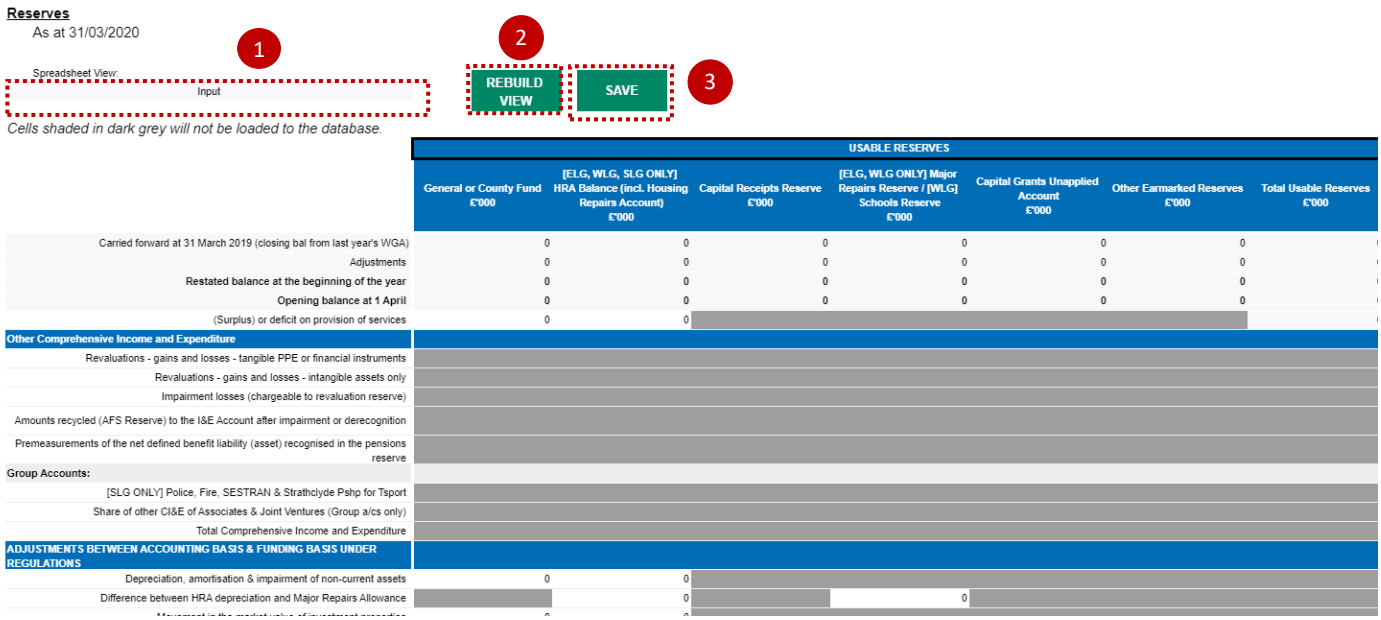
7.2.4.15 Reserves

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.

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’.



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

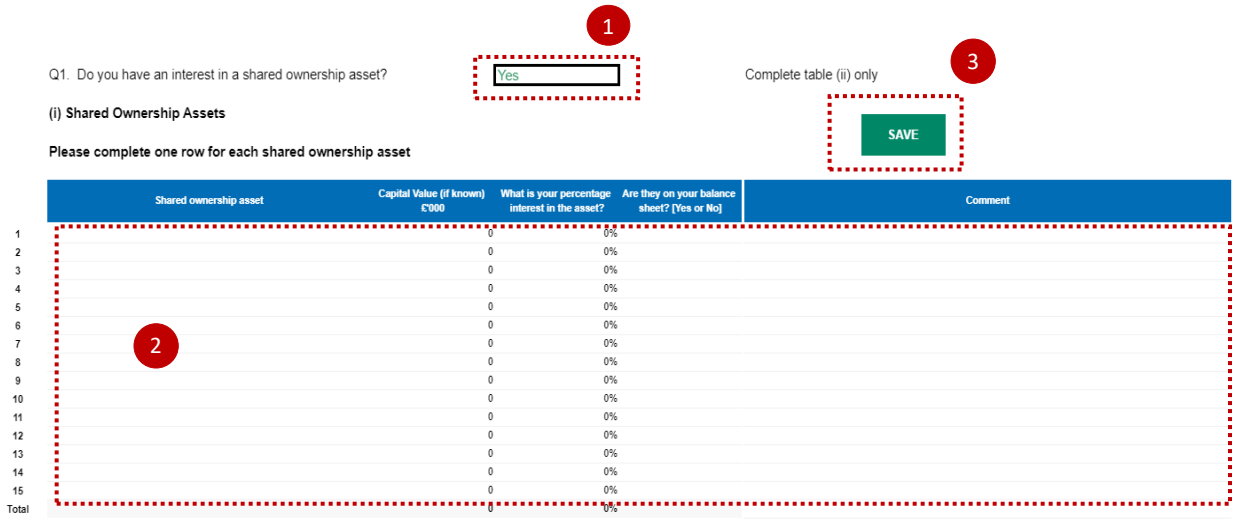
7.2.4.16 Non-Current Assets- Additional Information

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.



7.2.4.17 Additional data – Additional Disclosures

This worksheet collects data on Leases (IFRS 16 – 1(a)), finance and operating leases, PFI contracts, financial commitments, post balance sheet events, staff numbers (including exit packages) and NNDR / Council Tax data.

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.

Leases data input is split into two parts – 1(a) covers IFRS 16 disclosures (i.e. entities who are following implementation of the IFRS 16 standard), 1(b) covers non IFRS 16 disclosures (i.e. entities who are still following the old IAS 17 leasing standard). Entities need therefore to complete either the tables in 1(a) or 1(b) but not both tables.

For IFRS 16 compliant entities, the tables in 1(a) need to be completed together with prior year data if early adoption was chosen. Data can be manually entered into the additional information tab of the DCT into the following tables:

(1a) IFRS 16

Maturity profile of lease commitments (non-PFI)

Future minimum lease payments under non-cancellable operating leases comprise: (Please split the land and buildings leases into seperate elements)	2020-21 Land £'000	2020-21 Buildings £'000	2020-21 Other £'000
Maturity profile of lease commitments (non-PFI) - entity as LESSEE			
Operating leases as lessor			
Payments due within 1 year	0	0	0
Payments due between 1 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Total operating leases as a lessor commitment	**0**	**0**	**0**

Lease Liabilities

Total future lease payments under leases are given in the table below:	Infrastructure Assets £'000		Land & Bu £'00
	2020-21	2019-20	2020-21
Infrastructure			
Payments due within 1 year	0	0	0
Payments due between 1 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Subtotal Infrastructure	0	0	0
Less Interest Element	0	0	0
Present Value Obligation	0	0	0
Land and Buildings			
Payments due within 1 year	0	0	0
Payments due between 1 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Subtotal Land and Buildings	0	0	0
Less Interest Element	0	0	0
Present Value Obligation	0	0	0
Other			

Entities will also need to complete a table as follows for the impact of first-time adoption:

Impact on Financial Statements

On transition to IFRS 16, the group recognised an additional right of use assets and lease liabilities, recognising the difference in the general fund account.	31 March £'000	Comm
Operating lease commitment at 31 March	**0**	
Discounted using discount rates	0	
Finance Lease liabilities at 31 March	0	
Exemptions for		
Short terms leases	0	
Leases of low value assets	0	
Intangible assets	0	
Extensions and termination options reasonably certain to be exercised	0	
Variable lease payments on an index or a rate	0	
Residual values guarantees	0	
Advance payments	0	
Excluding previous included non lease components	0	
Impacts of restatements for Operating Lease and Finance Lease	0	
Re-assessment for IFRS16	0	
Lease Liabilities recognised at 1 April	**0**	

For non IFRS 16 compliant entities, the tables in 1(b) need to be completed. Data can be manually entered into the additional information tab of the DCT into the following tables:

(1b) Non IFRS 16

Maturity profile of lease commitments (non-PFI)

Future minimum lease payments under non-cancellable leases comprise: (Please split the land and buildings leases into seperate elements)	2020-21 Land £'000	2020-21 Buildings £'000	2020-21 Other £'000
Operating leases (non-PFI)			
Payments due within 1 year	0	0	0
Payments due between 1 and 5 years	0	0	0
Payments due after 5 years	0	0	0
Total operating leases as a lessor commitment	**0**	**0**	**0**
Finance leases			
Payments due within 1 year	0	0	0
Payments due between 1 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**	

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

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.	2019-20 Whole numbers only	Comment
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 the period 1 April 2019 to 31 March 2020	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
Number of compulsory redundancies	0	0	0	0	
Number of other exit packages agreed	0	0	0	0	

	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
Total cost of exit packages, in £000s	0	0	0	0	

NNDR and Council Tax	2019-20 £'000	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:

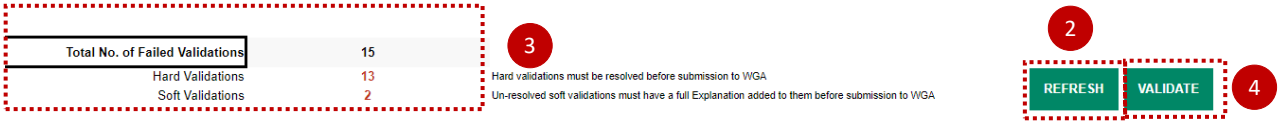
*You will be able to download a proforma tab to SCOA mapping at **GOV.UK***

7.2.5 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



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 enterd 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.

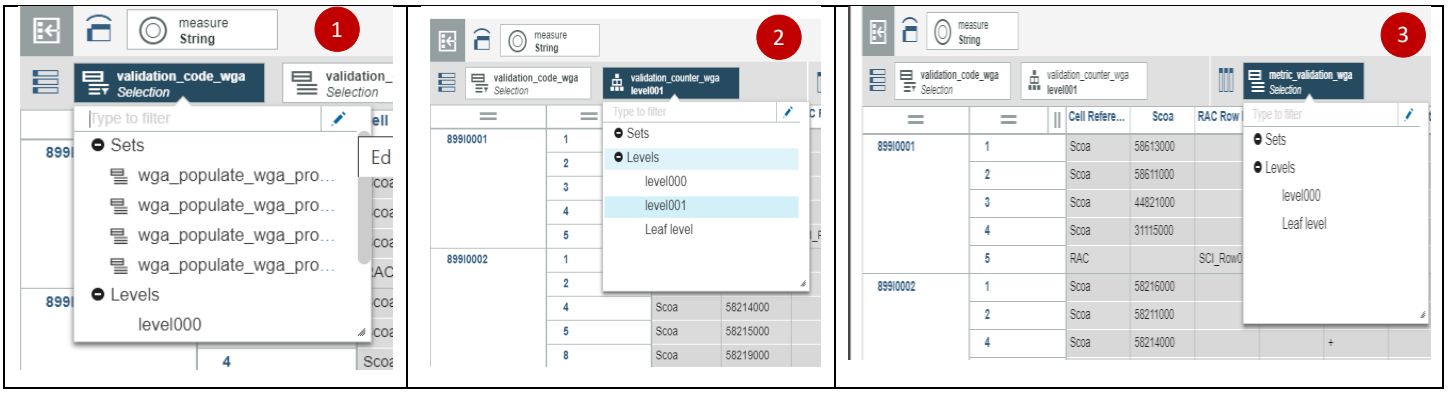
7.2.6 Validations

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.



measure String

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...
899I0001	1	Scoa	58613000			+	=	
	2	Scoa	58611000			+		
	3	Scoa	44821000			+		
	4	Scoa	31115000			+		
	5	RAC		SCI_Row013	SCI_Col001	+		
899I0002	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			+		

7.2.7 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.

REFRESH

SCOA Code	Used In	Description	Value	
811711BF	CP-PP&E	Payments on account & assets under construction-Cost	59,617.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
818911BF	CP-O-Fin-Assets	Other	29,985.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88867000	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.
88888000	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.
88889000	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.

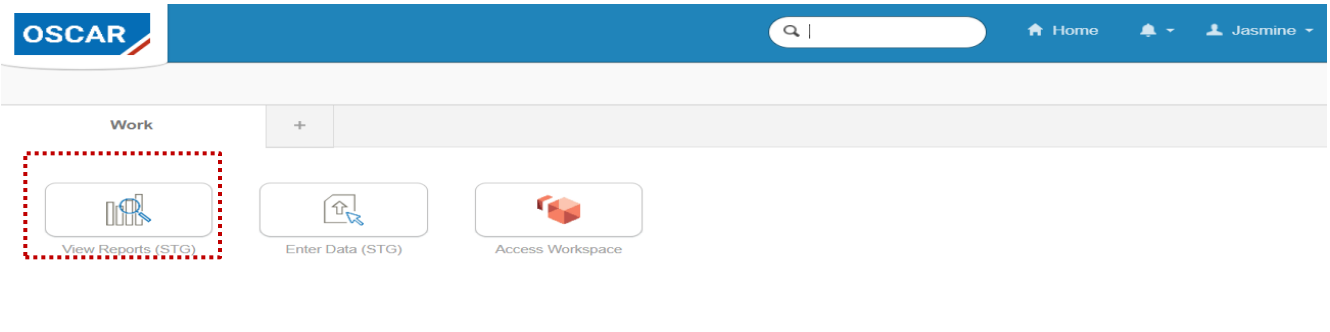
7.2.8 Audit report

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 hour to run, depending on the number of CPID transactions. Limiting the number of CPID transactions will reduce the time taken. 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.

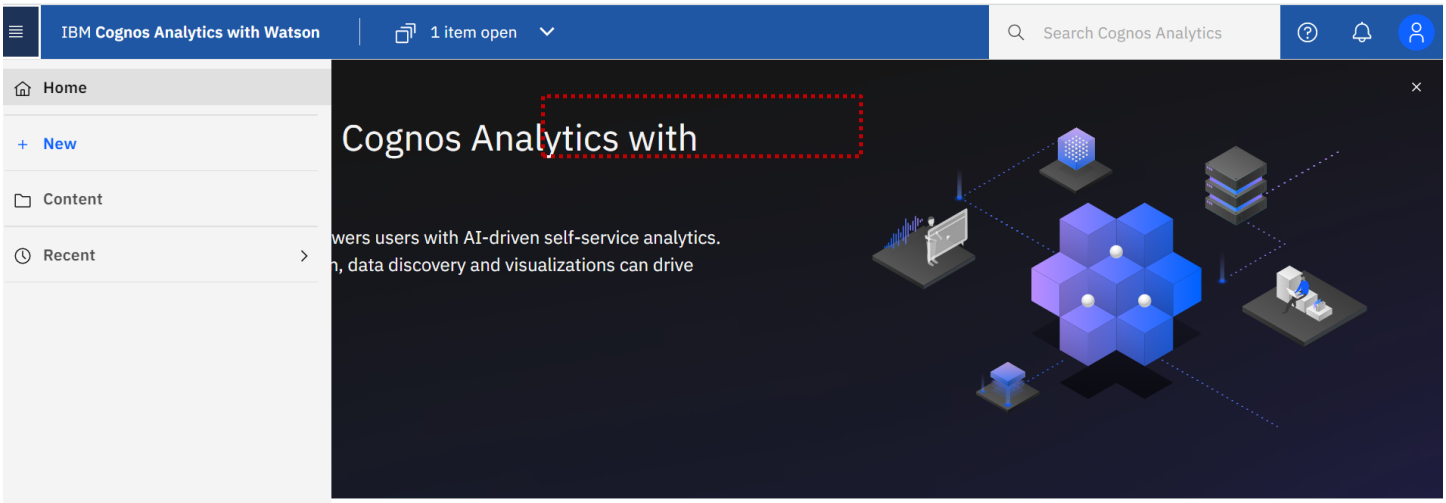
In some scenarios, it may be appropriate to download the individual tabs of the DCT instead, and also run the new primary financial statements report, accessed alongside the Audit Report options. The new primary financial statements report provides a header sheet with headline details, Statement of Comprehensive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

7.2.8.1 Accessing the Audit report

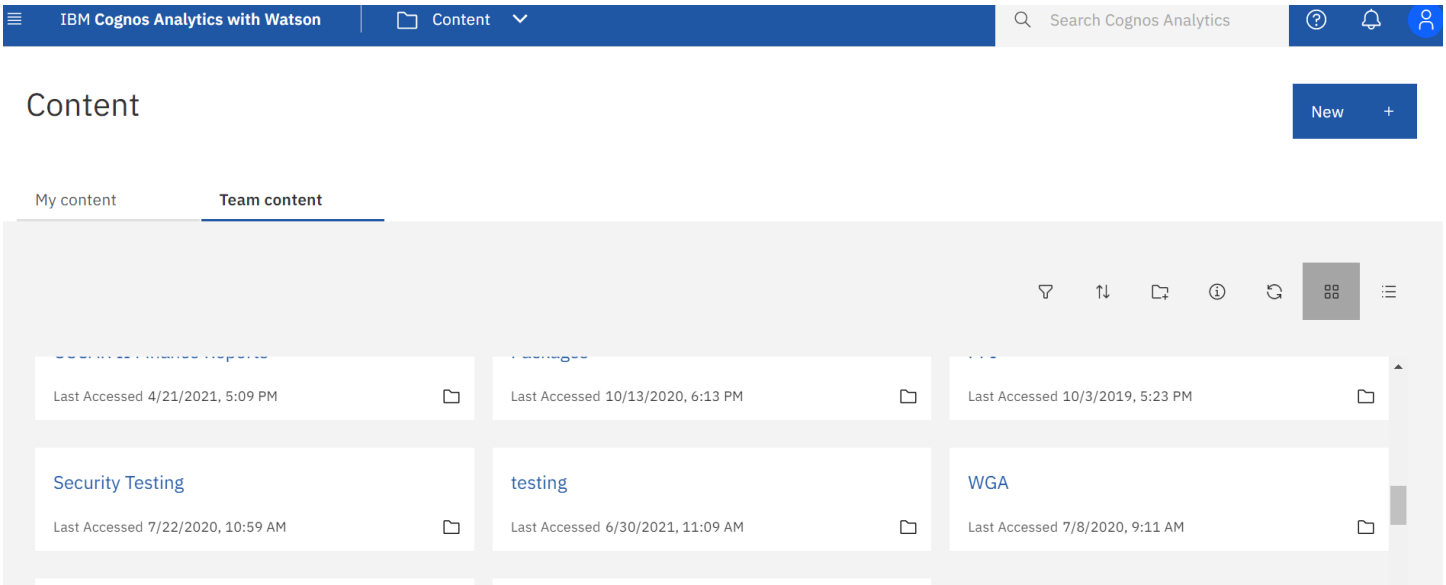
To access and view reports in OSCAR II, select 'View Reports':



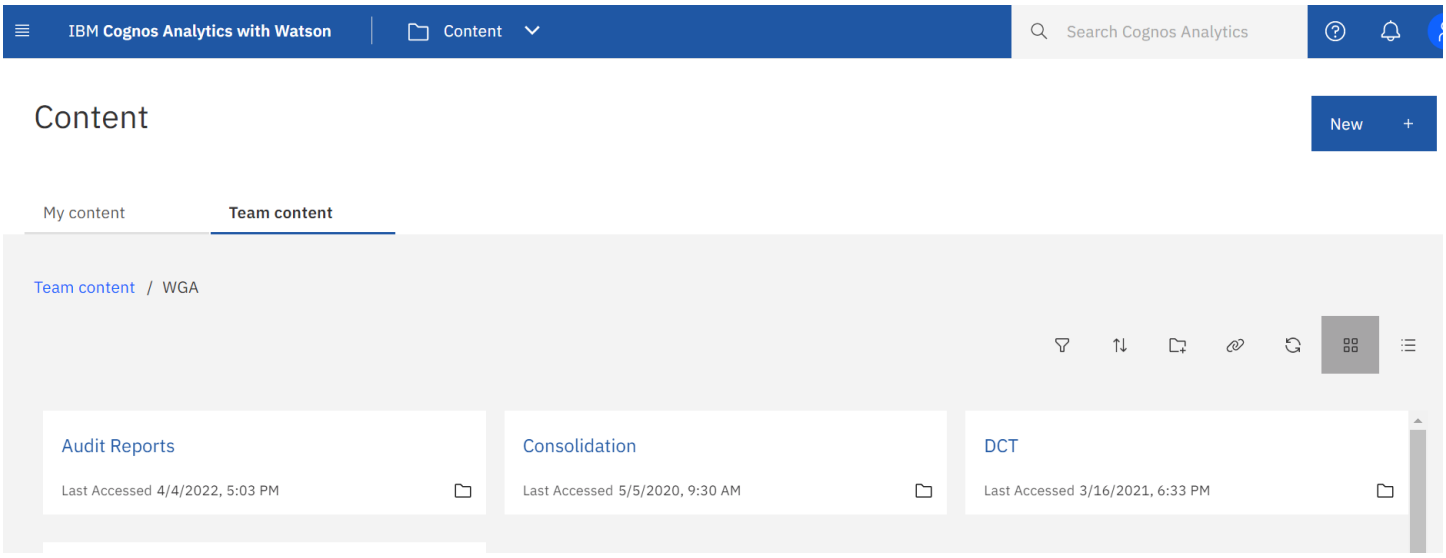
Select content via the top left hand corner of the screen.



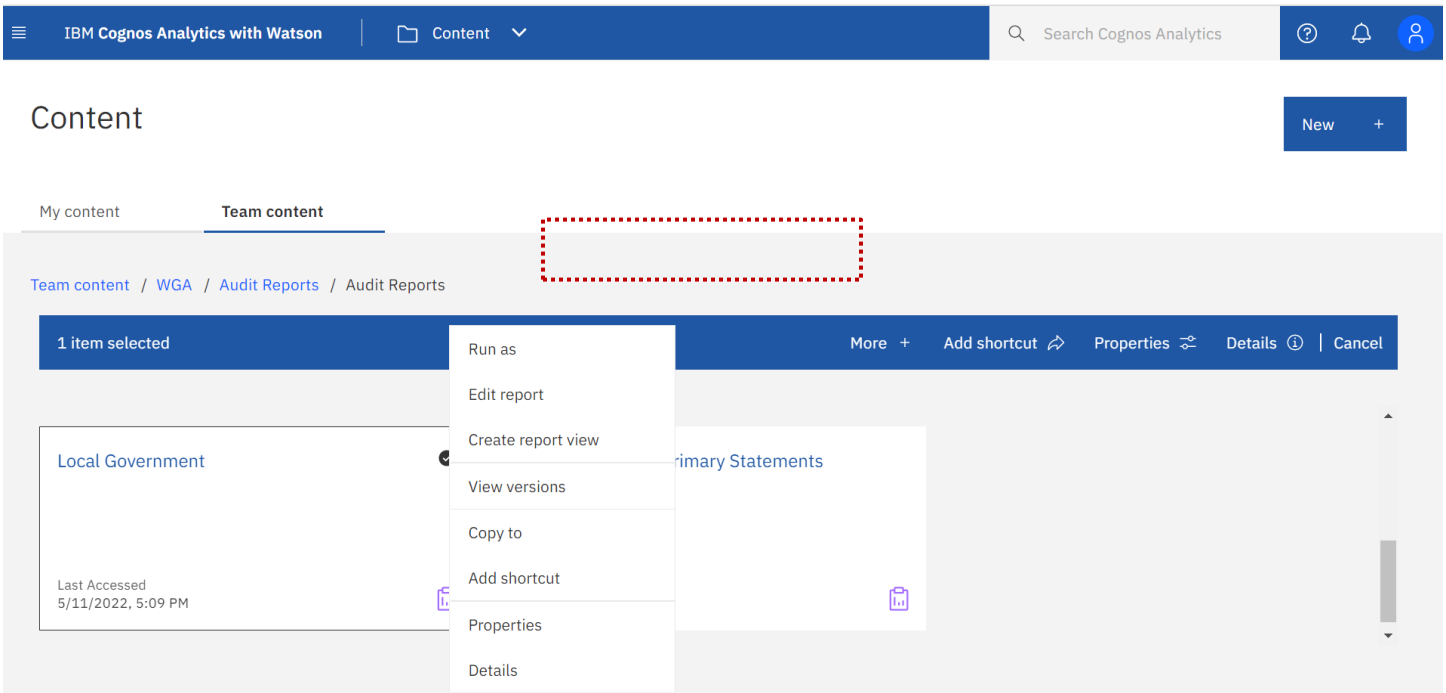
Select WGA.



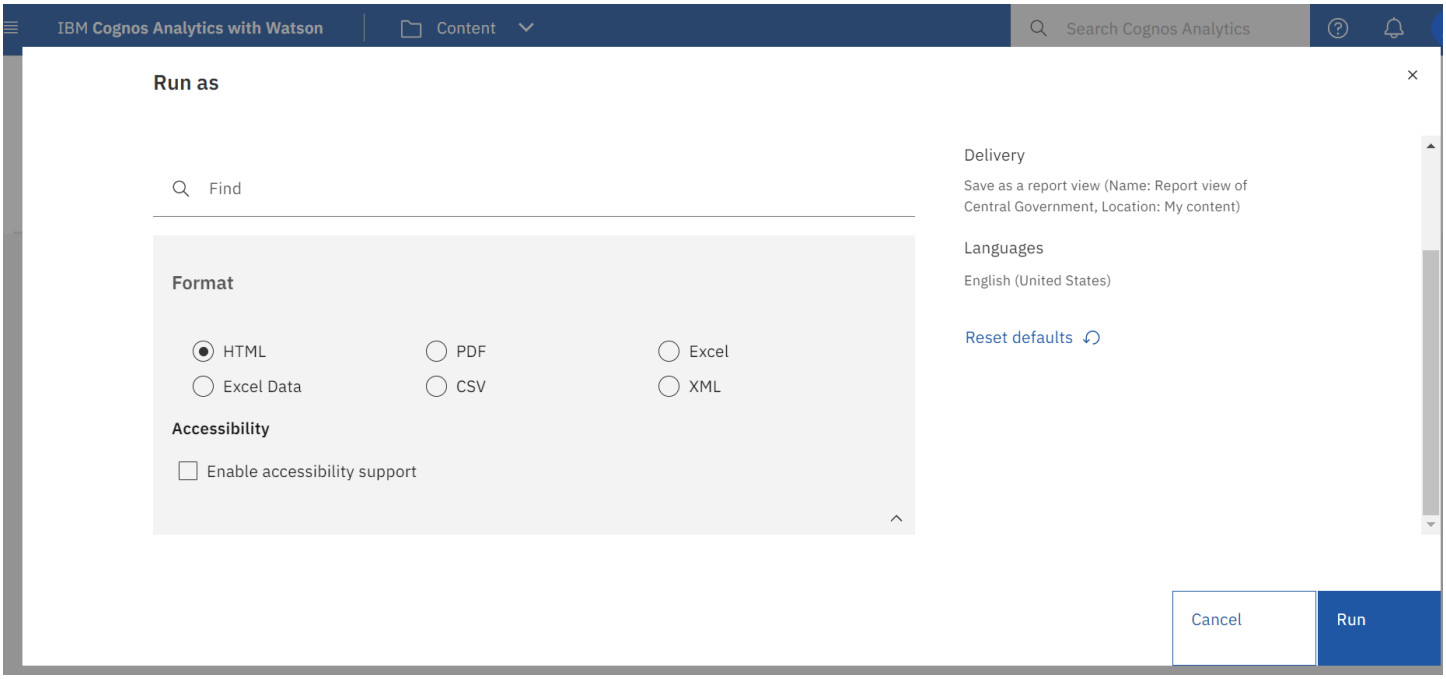
Select Audit Reports.



Select Local Government – right clicking on the 3 dots.



Click on run as and select excel, click on run.

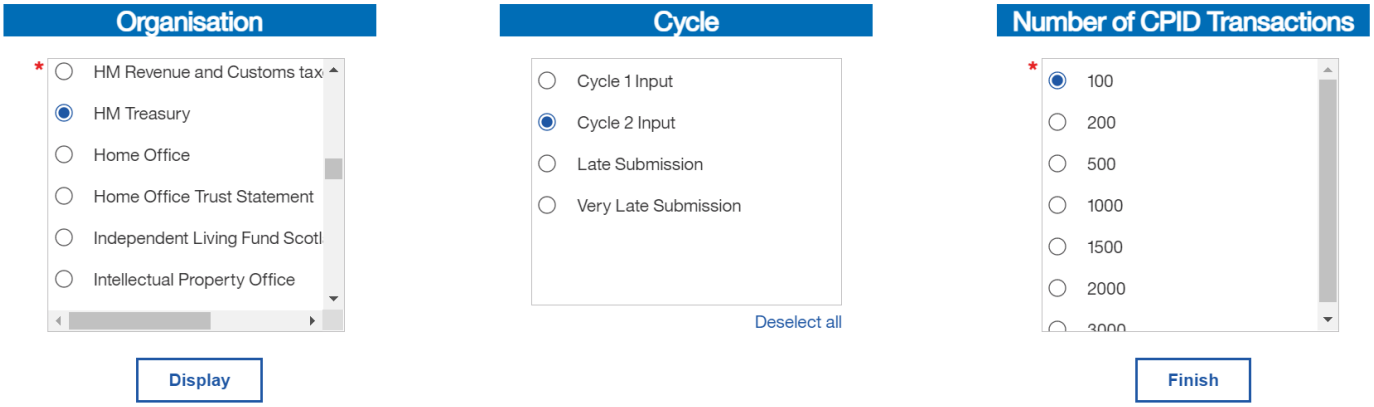


7.2.8.2 Running the Audit report

Once you have selected the Local Government report:

1. Select your organisation from the selection box using the radio buttons, click on Display to select the number of CPID transactions recommended (this will display below), Cycle 1 or Cycle 2 and click on the number of CPID transactions.

2. Click ‘Finish’ to run the report. This will download to your desktop in excel.
3. This will populate all the tabs based on your submission, use the arrows to scroll through the tabs

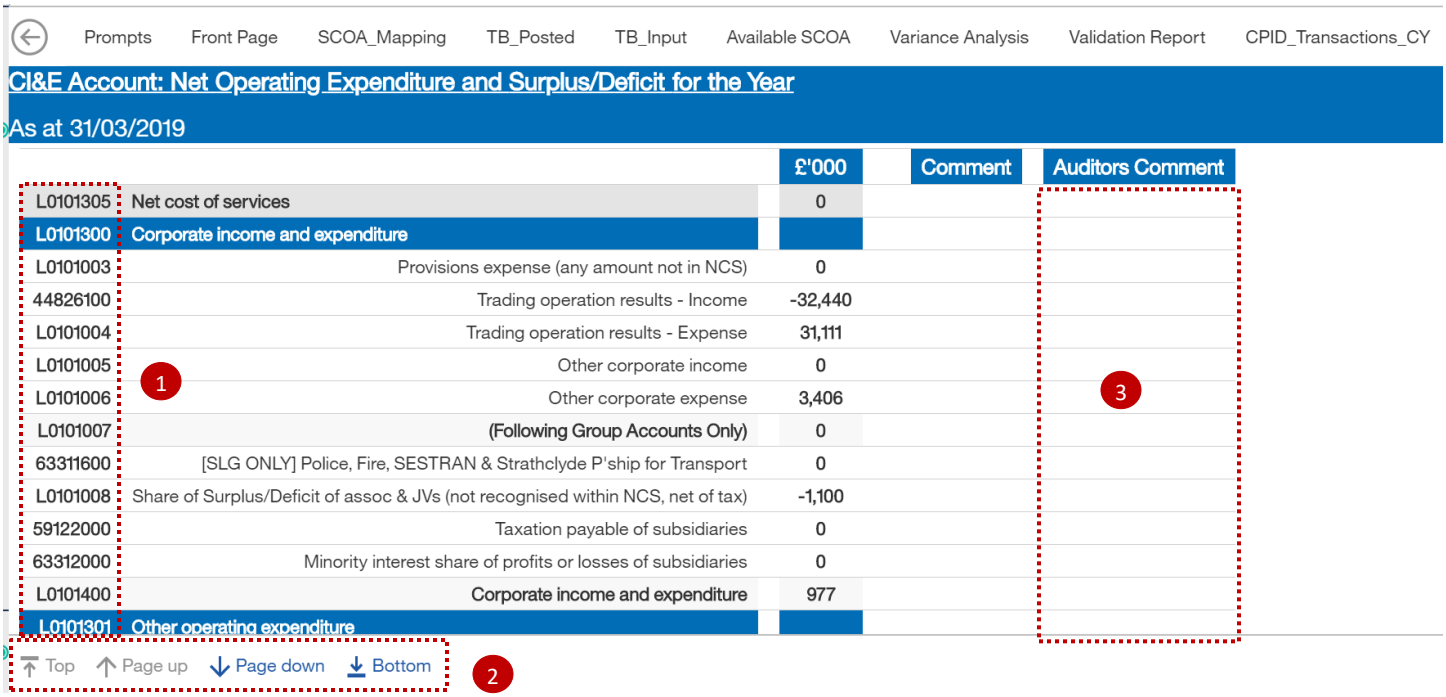


Organisation	Number of CPID Transactions Required
HM Treasury	100

7.2.8.3 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



IMPORTANT:

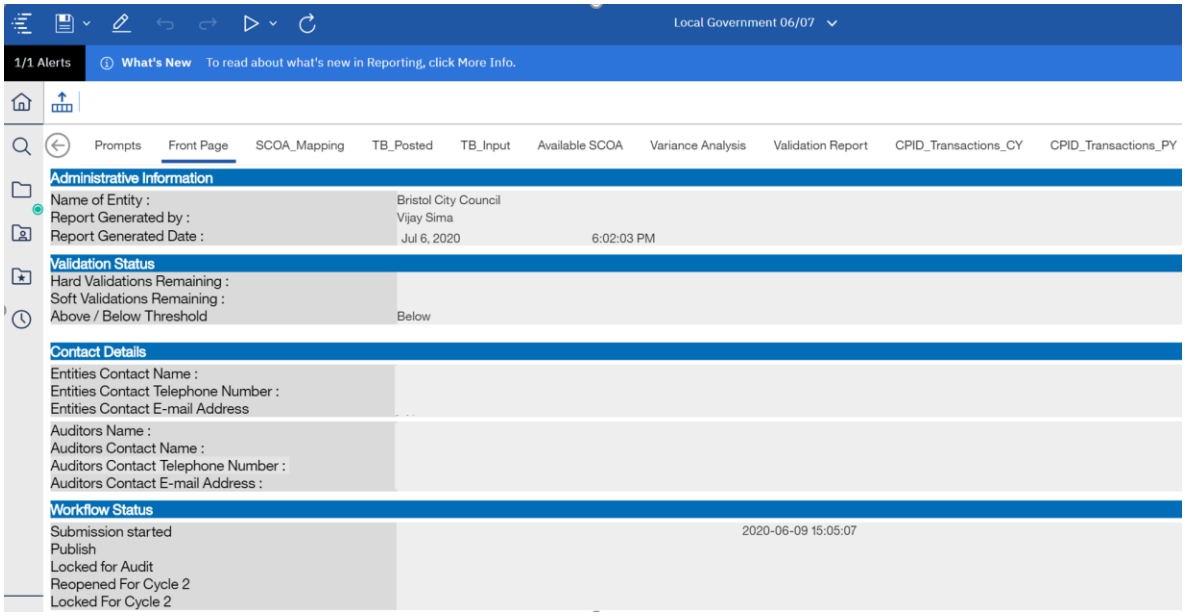
*The Auditor report should be run and shared with your auditors at '**Step 4 – Submit and close Cycle 1**' and again at '**Step 6 – Lock for Cycle 2**'.*

7.2.8.4 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.

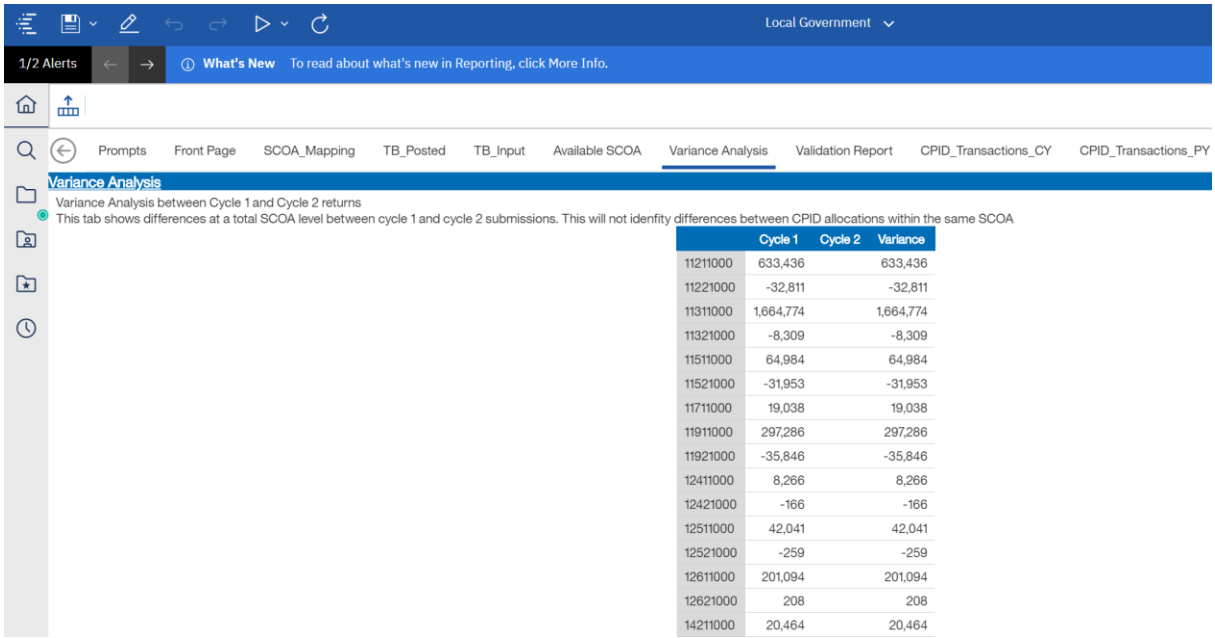
Front Page

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.



Variance Analysis

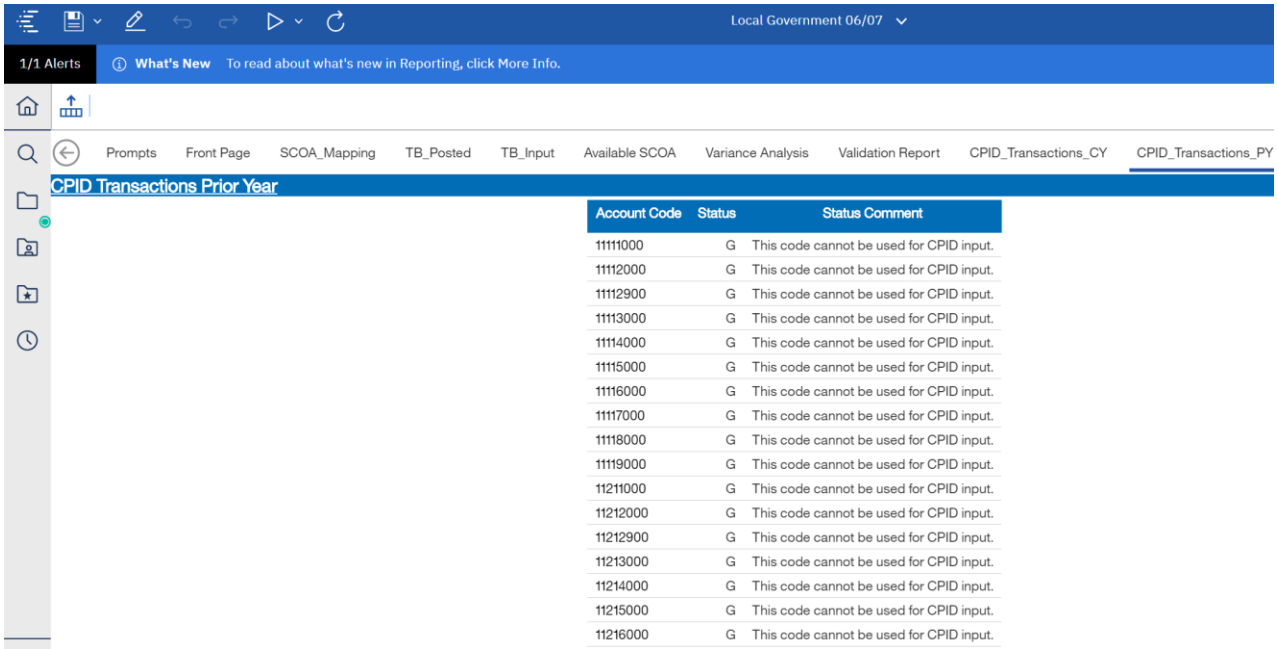
This shows the difference in data from Cycle 1 to Cycle 2.



	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

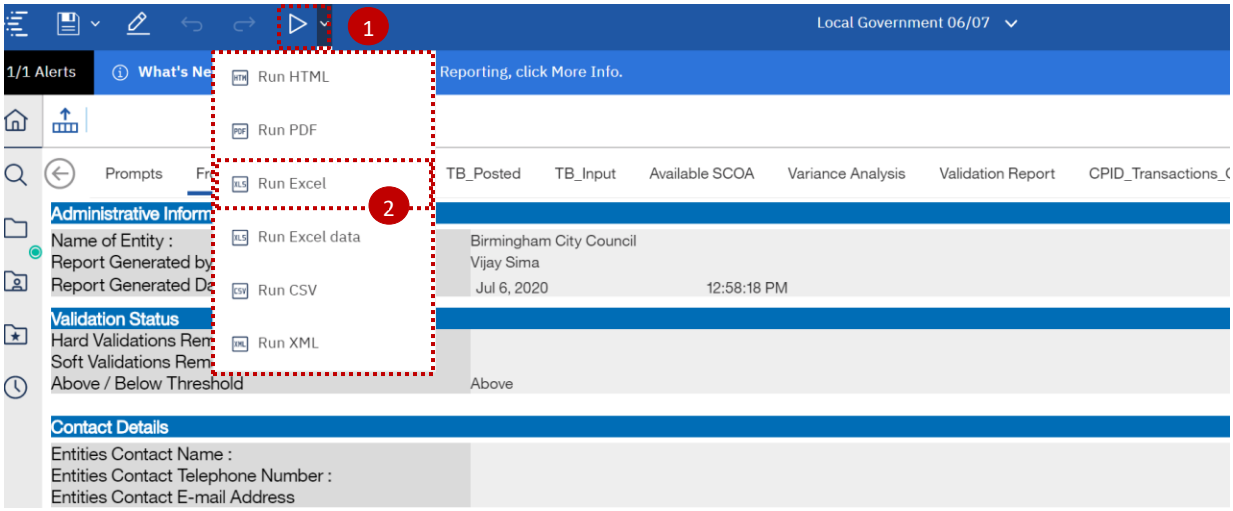
This shows the prior year CPID transactions data



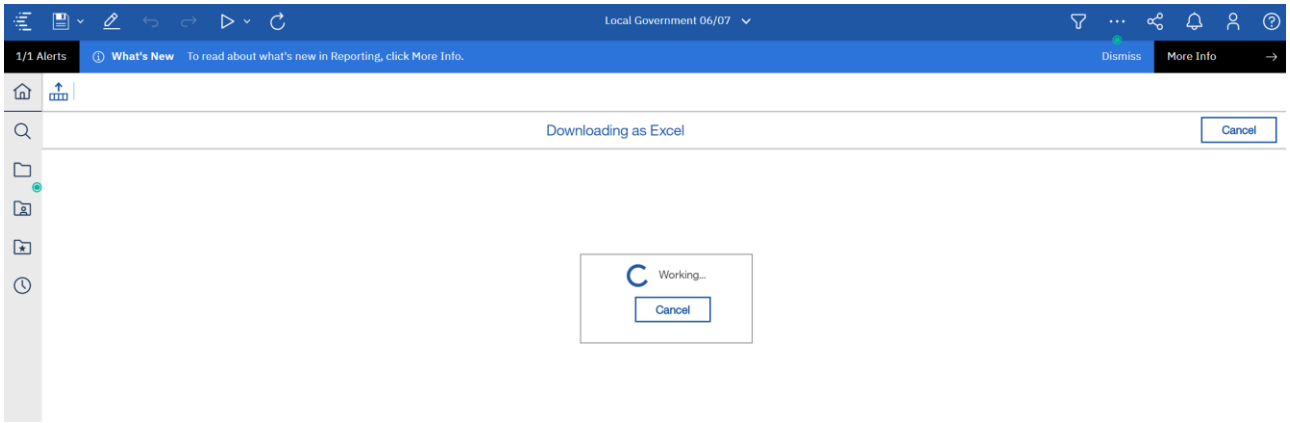
7.2.8.5 Exporting the Audit report

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'.



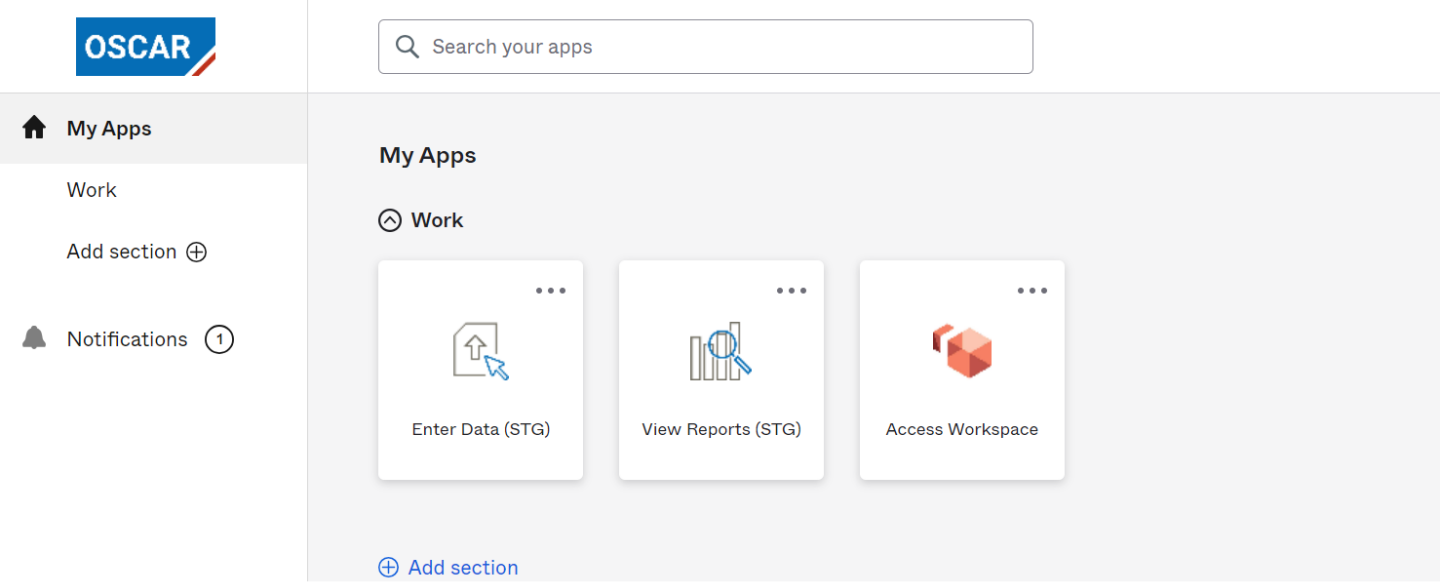
3. The following screen will be presented to indicate the report is being downloaded and can be saved to your device.



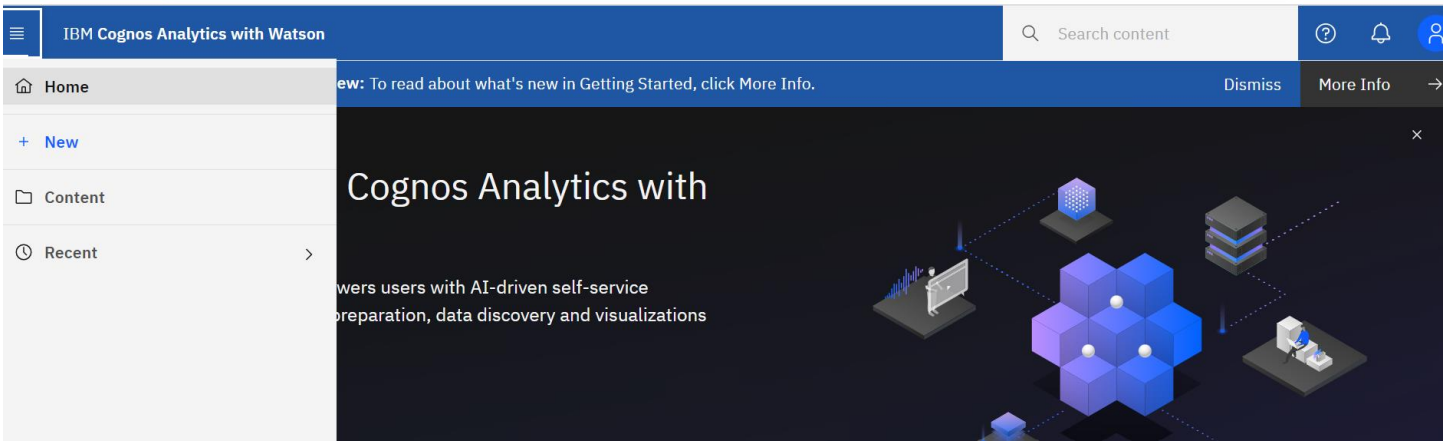
7.2.8.6 Historic Audit Reports

Historic Audit Reports can be run for the prior year. These can be accessed as follows in Cognos Analytics on Oscar II.

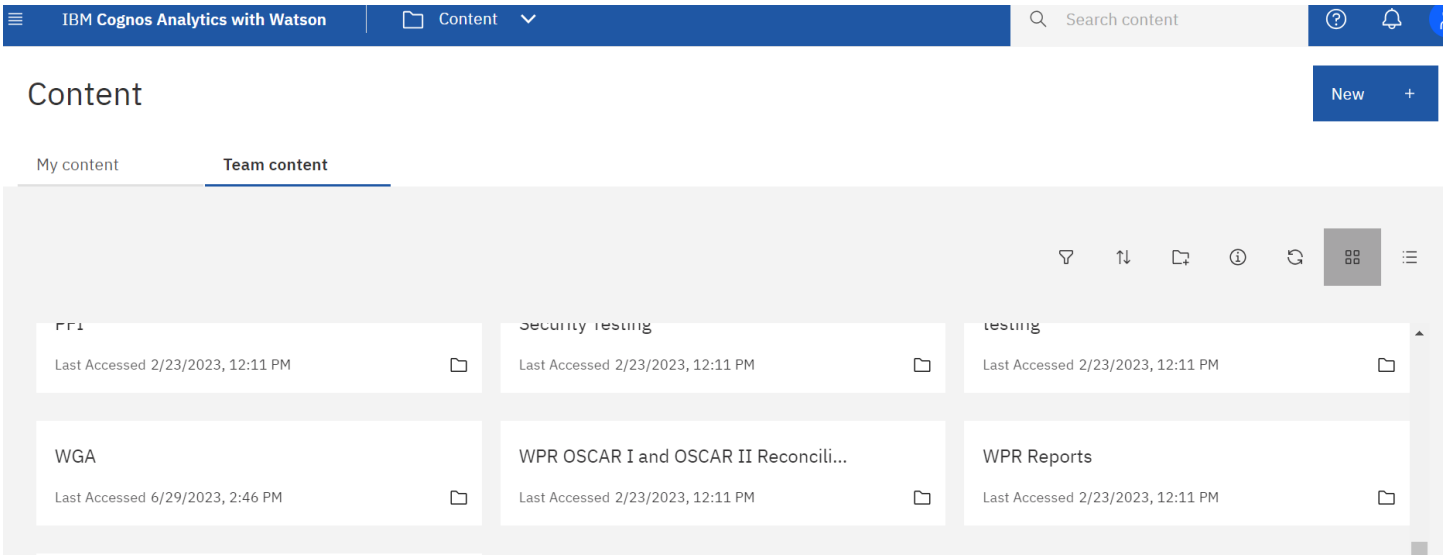
Select “View Reports” from the Home page on Oscar II.



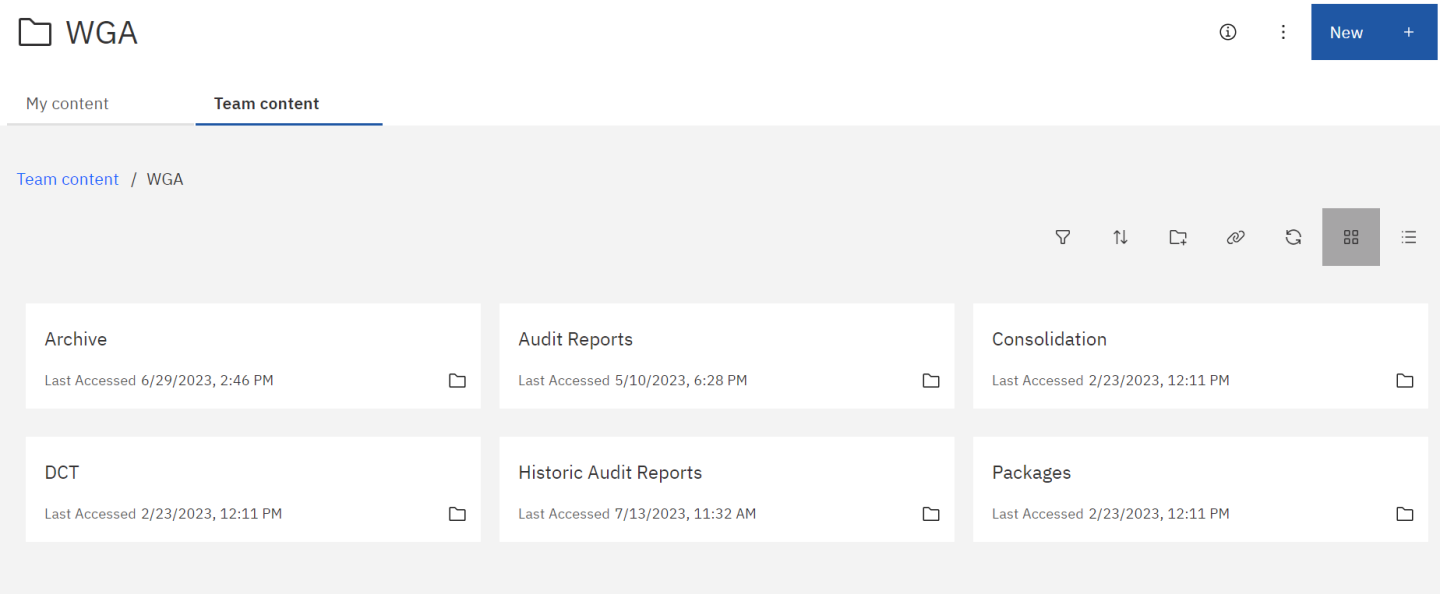
Select “Content” and then “Team Content”.



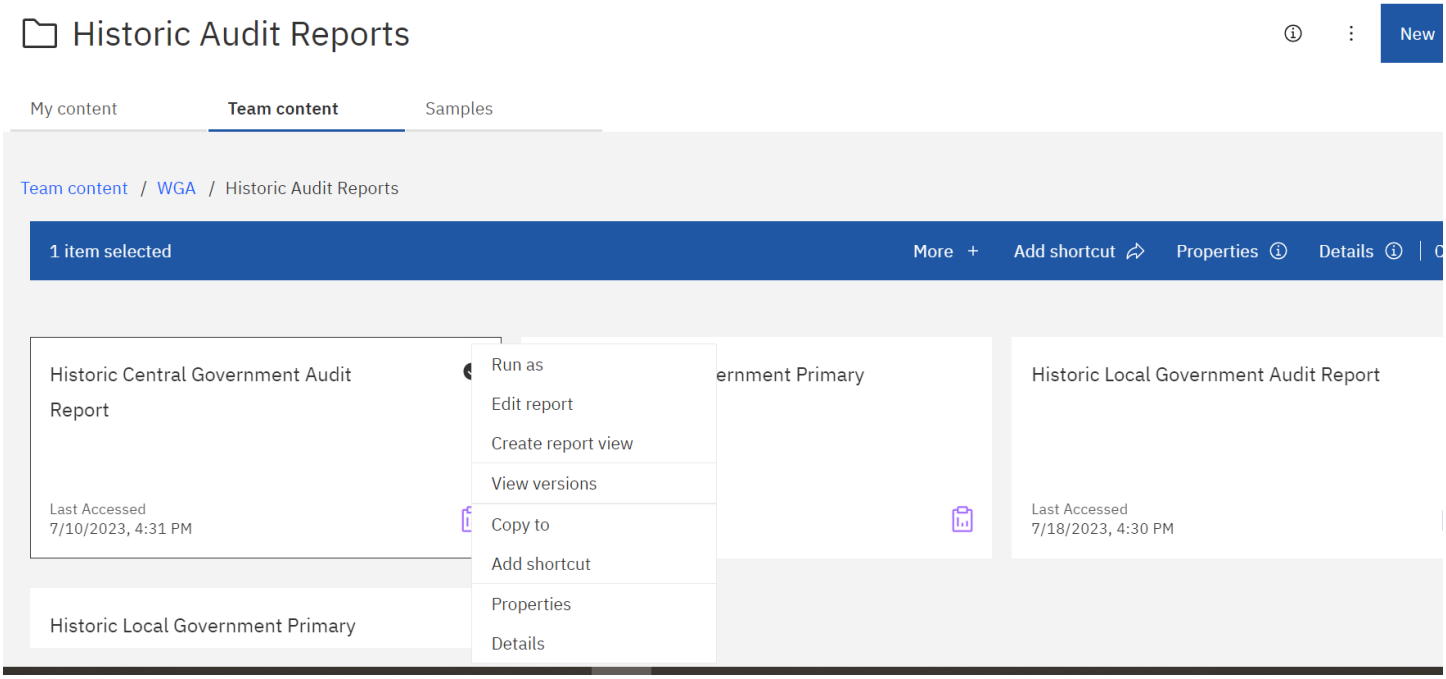
Select “WGA”.

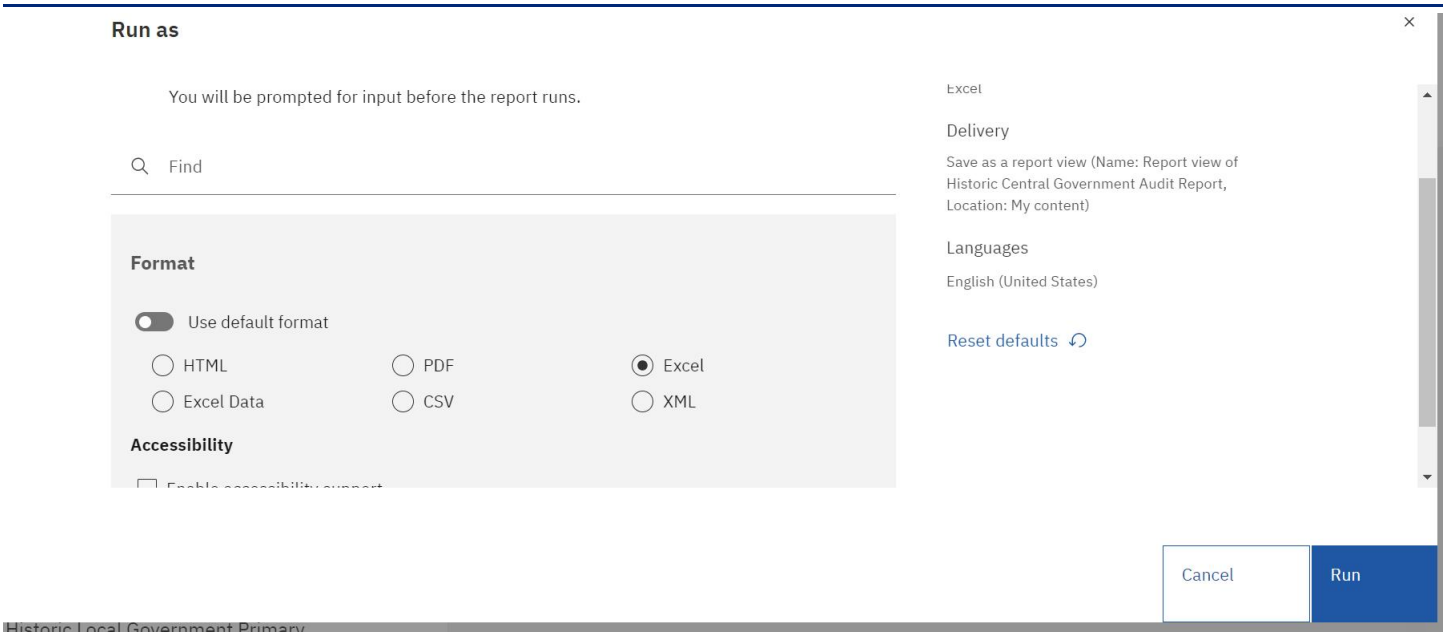


Then select “Historic Audit Reports”.

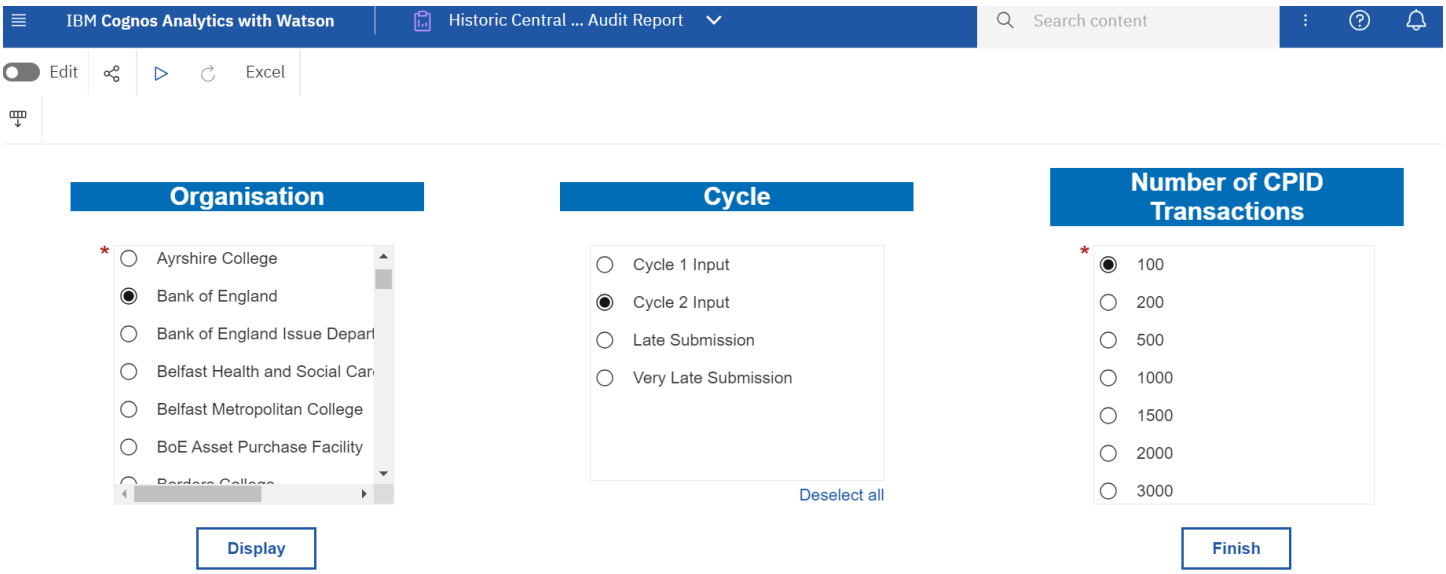


Right click on the Audit Report type you want to run (top right hand corner – three dots), in the example below we are running the Central Government Report. Click on run as and select excel.





Click on “run”.



Organisation	Number of CPID Transactions Required
Bank of England	100

Select the entity, click “Display” to show the number of CPIDs, Select the Cycle required and the number of CPIDs. Select “Finish”. The report will run and be downloaded to excel on your desktop. This will usually take between 8-10 minutes and 15-20 minutes depending on the number of CPIDs.

The Historic Audit Report layout is the same as the Audit Report layout and shows all the tabs of the submitted DCT.

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	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. 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.

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	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.
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.
ROU	Right of Use Assets	IFRS 16 introduces Right of use assets effective from 1 April 2022. Entities should record leased asset data here if adopting IFRS 16. Otherwise, leased asset data for non IFRS 16 compliant entities should be recorded in the usual way in the PPE and IFA tabs. You must also provide opening balance data on first time adoption as well as asset financing data.
Intangibles	Intangible Assets	One point to note is that heritage assets have been designed so that they cannot be depreciated. If you need to depreciate an intangible heritage asset, this will need to be entered in the other movement line.

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

CollFund	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”.
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 operating leases (non IFRS 16) and leases (IFRS 16), and PFI contracts. Please note that staff numbers must be entered as whole numbers (not £000's).
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.

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. **There is no longer a requirement for CEO's to lock the Oscar II submission prior to submission.**

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

Acronym	Description
SCOA	*Standard chart of account*
SOCI	*Statement of Comprehensive Income*
SOFP	*Statement of Financial Position*
Soft validation	*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*
T&OP	*Trade and other payable*
T&OR	*Trade and other receivable*
TB	*Trial balance*
WF	*Workflow*
WGA	*Whole of Government Accounts*