# Whole of Government Accounts

# Annex- Examples Resolving validation error 2024-25

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## 1. What is a Validation report

| | |
|---|---|
| Filter | Failed Validations Only |
| al No. of Failed Validations | 8 |
| Hard Validations | 4 |
| Soft Validations | 4 |

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

R VALIDATE

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 Code | Validation Category | Validation Type | Validation Description | Status | Value Returned | Validation Message | Used In | Validation References | User Explanation |
|---|---|---|---|---|---|---|---|---|---|
| 899I0036 | Internal consistency | Soft | Expected return on pension assets is equal on the pensions note to the CI&E | FAIL, Please check or provide commentary | 15142 | Expected return on pension assets are different on CI&E and pension note | CI&E + IAS 19 Pension Liability | 21112000, 63111000 | |
| 899I0046 | Internal consistency | Soft | Reclassifications between PPE, Investment Properties, Intangibles, Inventory and AHFS are expected to net to Enil | FAIL, Please check or provide commentary | 1 | Reclassifications do not balance - check PPE, Intangibles, Inventory and AHFS reclassifications | LP- PP&E & Invest & Prop + LP- Intangibles + LP- Current Assets & AHFS + LP- ROU | 18227000, 18217000, 18222000, 18212000, 18357000, 18367000, 18377000, INT: Row024/INT: Col001, | |
| 899N0111 | Numerical Accuracy | Hard | The top half of the SOFP must equal the bottom half of the SOFP (i.e.-the SOFP must balance). | FAIL | 8580 | The SoFP does not balance | Balance Sheet | L0307102, L0302102, L0301102, L0308102 | |
| 900V0003 | In cell | Soft | A positive value must be entered | FAIL | 1 | The list of SCOAs which have failed validation are: 52197000; | LP-I&E; | LAP_Row060/LAP_Col018; | |
| 900V0004 | In cell | Soft | A negative value must be entered | FAIL | 1 | The list of SCOAs which have failed validation are: 26132000; | LP-L&P; | LAP_Row063/LAP_Col018; | |
| 900V0052 | On tab | Hard | Balance check | FAIL | 2145 | Please ensure that the values balance | Balance Sheet | L0301202, L0301100 | |
| 900V0053 | On tab | Hard | Balance check | FAIL | 2145 | Please ensure that the values balance | Balance Sheet | L0302202, L0302100 | |
| 900V0059 | On tab | Hard | Balance check | FAIL | 2145 | Please ensure that the values balance | Balance Sheet | L0308102 | |

Entities should start by using the DCT mapping tool on the website to identify the specific cells affected by these errors.

For comprehensive instructions on navigating and completing the DCT, including the investigation and resolution of validations, the written guidance contains all the relevant information. Additionally, there are screenshots provided to assist you in navigating through the process. You can access the written guidance on our website.

Validations exist on all tabs and there are specific areas you can investigate to get greater detail on the validation errors.

Validations can be viewed on the 'Validations Report' worksheet on OSCAR.

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.
4. Select 'Validate' to reflect on recent changes made. It is recommended you refresh the Validation report as often as possible.
5. On the Validation Report, you will find the following details:
    a. Validation Code – automated code allocated to each validation error, for internal purposes.
    b. Validation Category – internal consistency, materiality, numerical accuracy
    c. 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 if you provide comments. Soft validations are warnings only and you can still proceed.
    d. 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.
    e. Status – used to describe the status for example FAIL, please provide cometary/PASS.
    f. Value Returned – the value of the validation error.

g. Validation Message – details on why validation has failed for example 'values do not balance'.
h. Used In – location of the validation error for example 'Financial Instruments 'worksheet.
i. Validation References – account codes and other internal reference codes concerned with specific validation error
j. User Explanations – any comments entered on the validation errors.

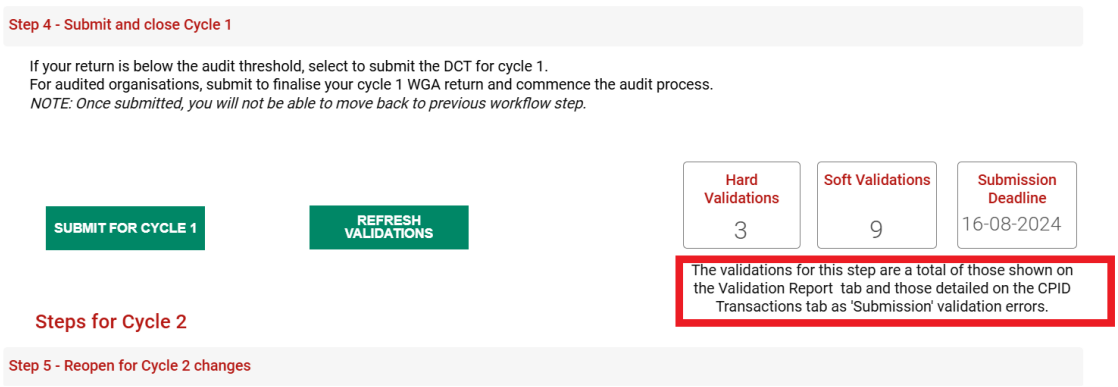
You must clear all hard validation errors on the validation report and provide explanations for soft validations before you can submit the DCT Return. The same also applies to CPID validations.

## 2. Counter Party Identified (CPID) Validation errors.

***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. Internal SCOAs should be 100% allocated to a CPID code.*

If there are errors on the CPID transaction tab, it will block the submission of your DCT.




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.
- Entity CPID was entered in lowercase (e.g., "afs902") instead of uppercase ("AFS902").

- The column CPID Amount £000 contains a decimal place. Please remove the decimal place
- This SCOA must be 100% Allocated.
- The amount allocated to counterparties **must not exceed** the amount on the Trial balance (TB).
- The CPID amount must have the same signage as the TB.
- 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.

In the context of the Whole of Government Accounts the terms "instigator" and "counterparty" are used to describe the parties involved in transactions between different government entities.

- **Instigator**: This is the entity that initiates a transaction. In the WGA, this would typically be the government department or public sector body that is responsible for starting a financial transaction or event, such as making a payment or transferring an asset.

- **Counterparty**: This is the entity on the other side of the transaction. In the WGA, the counterparty is the government department or public sector body that is involved in the transaction initiated by the instigator, such as receiving a payment or asset.

## 3. How to resolve validation errors

To address the entity's validation issues, it is necessary to investigate the reasons for the errors and rectify any inaccuracies on the DCT. The errors stem from inaccuracies in the entity's DCT entries. To resolve the validation errors, the entity must understand the root causes of the errors.

The first step is to generate a validation report. This report will provide the validation codes that are triggering the errors, show the affected tabs, and explain the reasons for the errors. On the right side of the report, you'll find descriptions guiding you on how to address each validation issue. It is crucial to carefully review and act upon the comments in the status column corresponding to each validation code.

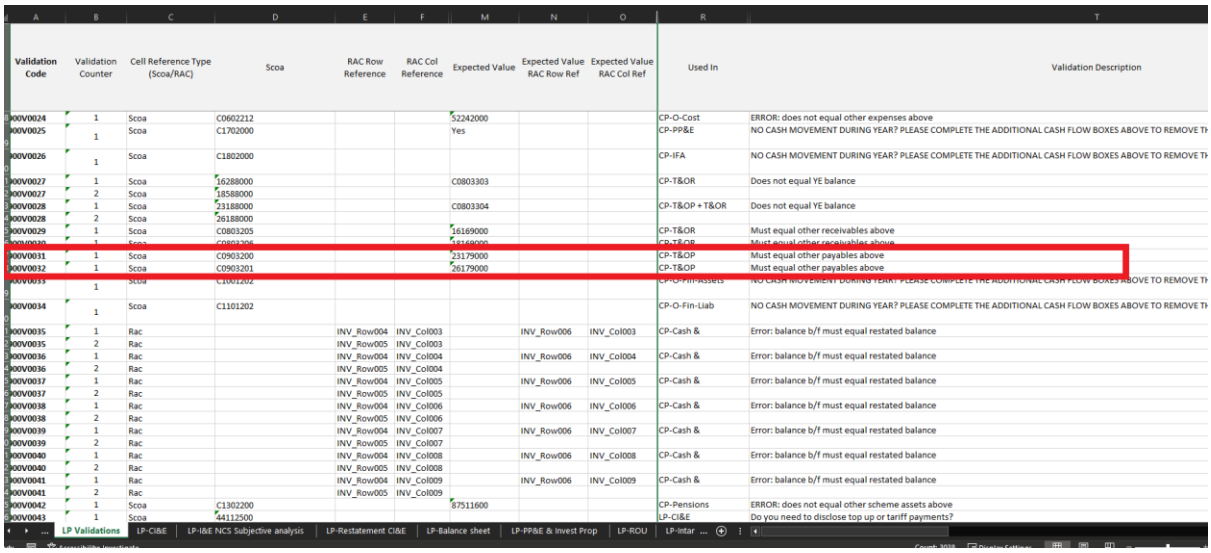
## 4. DCT Mapping tool

### Consulting the DCT Mapping Tool

The DCT Mapping Tool will provide guidance on how to navigate the DCT. Additionally, the validation report on the validation page explains each validation error, what tab the error is on and indicates which tab it refers to.

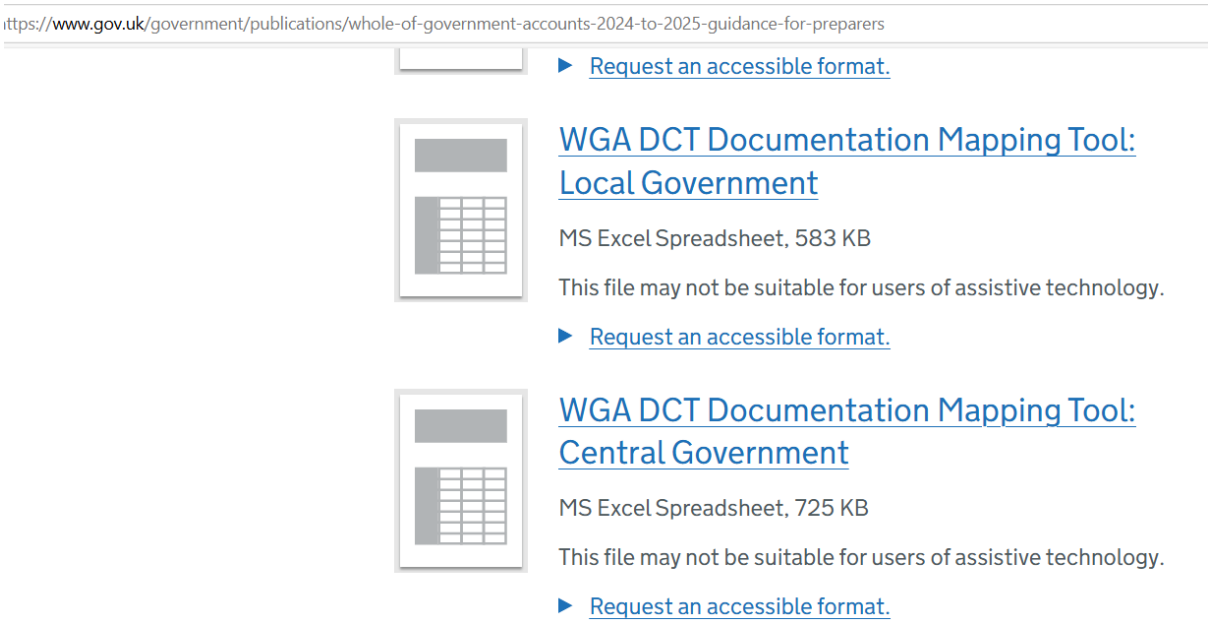
### How to Use the DCT Mapping Tool:

1. **Search for the Validation Error Number**: a. Locate the validation error number on the DCT Mapping tool.
2. **Consult the DCT Mapping tool Screenshot**: The screenshot from the DCT Mapping tool provides the following key information:
    - The validation error number
    - The SCOA (Standard Chart of Accounts)
    - The expected value
    - The validation description
    - The affected tab



| Validation Code | Validation Counter | Cell Reference Type (Scoa/RAC) | Scoa | RAC Row Reference | RAC Col Reference | Expected Value | Expected Value RAC Row Ref | Expected Value RAC Col Ref | Used In | Validation Description |
|---|---|---|---|---|---|---|---|---|---|---|
| 00V0024 | 1 | Scoa | C0602212 | | | 52242000 | | | CP-O-Cost | ERROR: does not equal other expenses above |
| 00V0025 | 1 | Scoa | C1702000 | | | Yes | | | CP-PP&E | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH |
| 00V0026 | 1 | Scoa | C1802000 | | | | | | CP-IFA | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH |
| 00V0027 | 1 | Scoa | 16288000 | | | C0803303 | | | CP-T&OR | Does not equal YE balance |
| 00V0027 | 2 | Scoa | 18588000 | | | | | | | |
| 00V0028 | 1 | Scoa | 23188000 | | | C0803304 | | | CP-T&OP + T&OR | Does not equal YE balance |
| 00V0028 | 2 | Scoa | 26188000 | | | | | | | |
| 00V0029 | 1 | Scoa | C0803205 | | | 16169000 | | | CP-T&OR | Must equal other receivables above |
| 00V0030 | 1 | Scoa | C0803206 | | | 18169000 | | | CP-T&OR | Must equal other receivables above |
| 00V0031 | 1 | Scoa | C0903200 | | | 23179000 | | | CP-T&OP | Must equal other payables above |
| 00V0032 | 1 | Scoa | C0903201 | | | 26179000 | | | CP-T&OP | Must equal other payables above |
| 00V0033 | 1 | Scoa | C1001202 | | | | | | CP-O-Fin-Assets | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH |
| 00V0034 | 1 | Scoa | C1101202 | | | | | | CP-O-Fin-Liab | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH |
| 00V0035 | 1 | Rac | | INV_Row004 | INV_Col003 | | INV_Row006 | INV_Col003 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0035 | 2 | Rac | | INV_Row005 | INV_Col003 | | | | | |
| 00V0036 | 1 | Rac | | INV_Row004 | INV_Col004 | | INV_Row006 | INV_Col004 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0036 | 2 | Rac | | INV_Row005 | INV_Col004 | | | | | |
| 00V0037 | 1 | Rac | | INV_Row004 | INV_Col005 | | INV_Row006 | INV_Col005 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0037 | 2 | Rac | | INV_Row005 | INV_Col005 | | | | | |
| 00V0038 | 1 | Rac | | INV_Row004 | INV_Col006 | | INV_Row006 | INV_Col006 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0038 | 2 | Rac | | INV_Row005 | INV_Col006 | | | | | |
| 00V0039 | 1 | Rac | | INV_Row004 | INV_Col007 | | INV_Row006 | INV_Col007 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0039 | 2 | Rac | | INV_Row005 | INV_Col007 | | | | | |
| 00V0040 | 1 | Rac | | INV_Row004 | INV_Col008 | | INV_Row006 | INV_Col008 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0040 | 2 | Rac | | INV_Row005 | INV_Col008 | | | | | |
| 00V0041 | 1 | Rac | | INV_Row004 | INV_Col009 | | INV_Row006 | INV_Col009 | CP-Cash & | Error: balance b/f must equal restated balance |
| 00V0041 | 2 | Rac | | INV_Row005 | INV_Col009 | | | | | |
| 00V0042 | 1 | Scoa | C1302200 | | | 87511600 | | | CP-Pensions | ERROR: does not equal other scheme assets above |
| 00V0043 | 1 | Scoa | 44112500 | | | | | | LP-CI&E | Do you need to disclose top up or tariff payments? |

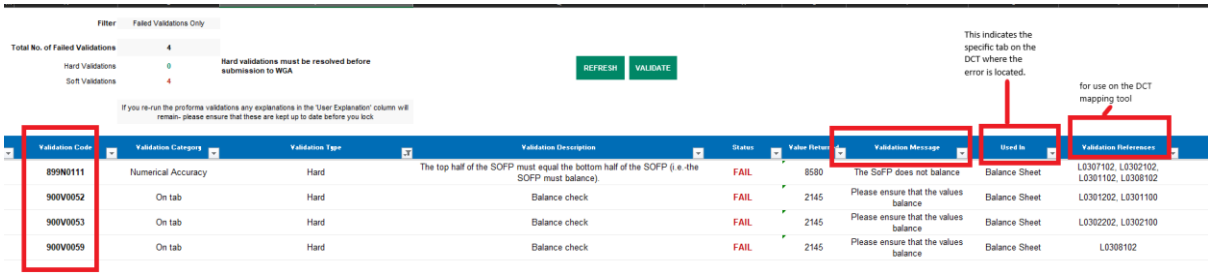
LP Validations | LP-CI&E | LP-I&E NCS Subjective analysis | LP-Restatement CI&E | LP-Balance sheet | LP-PP&E & Invest Prop | LP-ROU | LP-Intar ...




Whole of Government Accounts - GOV.UK alongside videos, webinars, and other materials to help with this.

## 5. Hard validations

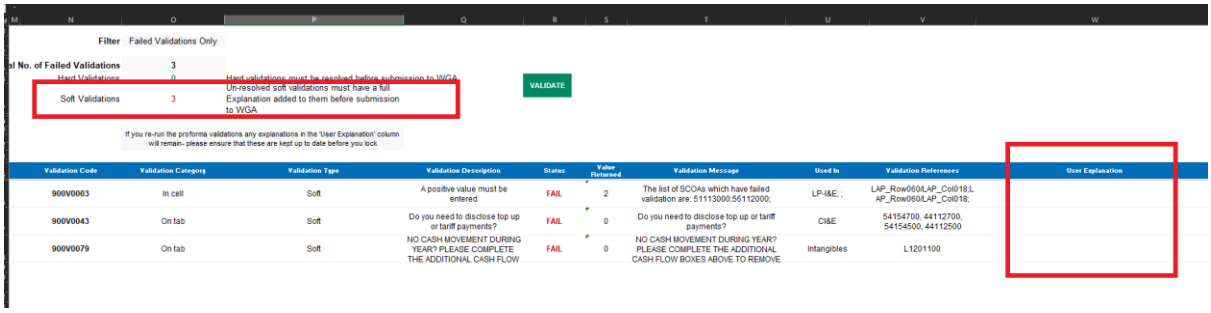
For hard validations, start by investigating the cause of the error. Use the find command to search for the validation error codes on the DCT Mapping Tool. This will take you to the relevant cells for that code and provide you with the necessary information on what to do next.




## 6. Soft validations

For soft validations, you'll need to provide an explanation in the relevant cells.
You need to provide an explanation in the User explanation column.

The validations do not disappear once you have commented. Once you validate the comments, the system will allow the DCT to progress.



Filter Failed Validations Only

| | |
|---|---|
| l No. of Failed Validations | 3 |
| Hard Validations | 0 |
| Soft Validations | 3 |

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

VALIDATE

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 Code | Validation Category | Validation Type | Validation Description | Status | Value Returned | Validation Message | Used In | Validation References | User Explanation |
|---|---|---|---|---|---|---|---|---|---|
| 900V0003 | In cell | Soft | A positive value must be entered | FAIL | 2 | The list of SCOAs which have failed validation are: 51113000;56112000; | LP-I&E; ; | LAP_Row060/LAP_Col018;LAP_Row060/LAP_Col018; | |
| 900V0043 | On tab | Soft | Do you need to disclose top up or tariff payments? | FAIL | 0 | Do you need to disclose top up or tariff payments? | CI&E | 54154700, 44112700, 54154500, 44112500 | |
| 900V0079 | On tab | Soft | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW | FAIL | 0 | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE | Intangibles | L1201100 | |

## 7. Examples of Validation Errors and Guidance on How to Resolve Them

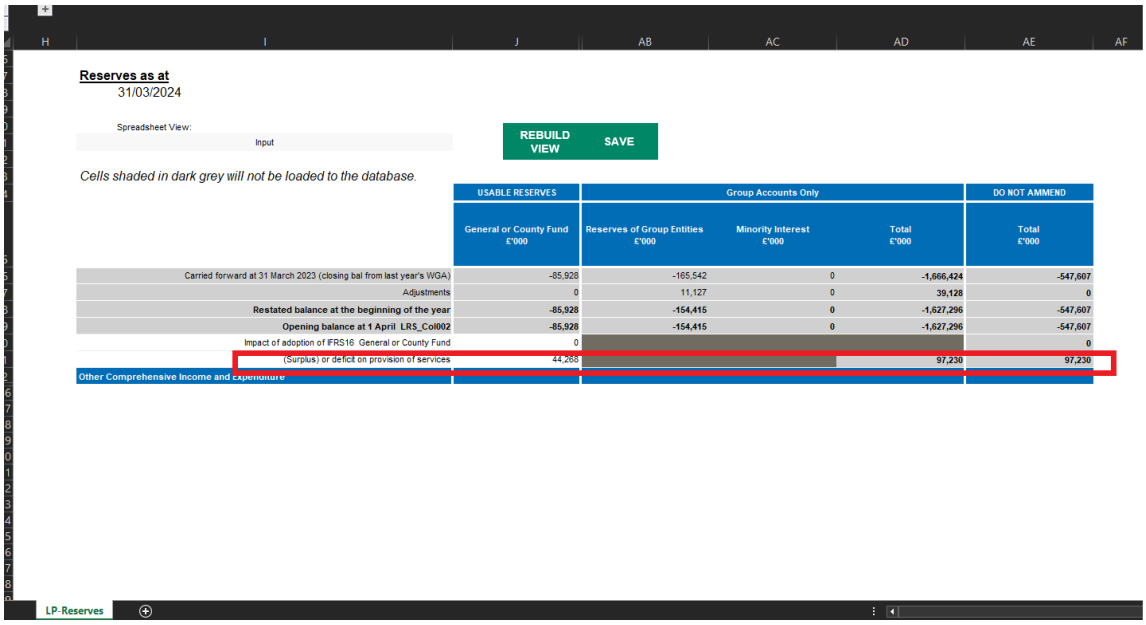
### a. How to resolve Validation 899I0011

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

To fix the errors, the entity must make sure the values in the two specified cells below are identical.

Please go to the row labelled *'(Surplus) or Deficit on Provision of Services'* within the 'Reserves' tab.



**Reserves as at**
31/03/2024

Spreadsheet View:
Input

REBUILD VIEW SAVE

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

| | USABLE RESERVES | Group Accounts Only | | | DO NOT AMMEND |
|---|---|---|---|---|---|
| | General or County Fund £'000 | Reserves of Group Entities £'000 | Minority Interest £'000 | Total £'000 | Total £'000 |
| Carried forward at 31 March 2023 (closing bal from last year's WGA) | -85,928 | -165,542 | 0 | -1,666,424 | -547,607 |
| Adjustments | 0 | 11,127 | 0 | 39,128 | 0 |
| **Restated balance at the beginning of the year** | -85,928 | -154,415 | 0 | -1,627,296 | -547,607 |
| **Opening balance at 1 April LRS_Col002** | -85,928 | -154,415 | 0 | -1,627,296 | -547,607 |
| Impact of adoption of IFRS16 General or County Fund | 0 | | | | 0 |
| (Surplus) or deficit on provision of services | 44,268 | | | 97,230 | 97,230 |
| Other Comprehensive Income and Expenditure | | | | | |

LP-Reserves

Then go to the 'CI&E' tab:

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

31/03/2024

Spreadsheet View:

Input

REBUILD VIEW | SAVE

| | £'000 |
|---|---|
| Net cost of services | 700,935 |
| Taxation and non specific grant income and expenditure | |
| [ELG, WLG, SLG ONLY] Income from Council Tax | -141,475 |
| [ELG, WLG, SLG ONLY] Revenue Support Grant | -166,897 |
| [WLG ONLY] Income from police precepts (recognised in PCC accounts as income from council tax) | 0 |
| [ELG, WLG ONLY] Non domestic rates retained income (Local Share) | 0 |
| [ELG, SLG, NILG ONLY] NDR Top up payments from central government / [SLG] NDR (Distributed NDR Pool) / [NILG] District Rate | -257,378 |
| [ELG ONLY] NDR Tariff expense paid to MHCLG | 0 |
| [ELG ONLY] NDR Safety net payments from MHCLG | 0 |
| [ELG ONLY] NDR Levy expense to MHCLG | 0 |
| **Total NDR income as per Statement of Accounts** | **-257,378** |
| [ELG, WLG, SLG ONLY] LA levy income | 0 |
| [ELG, WLG, SLG ONLY] Business Rates Supplement Income | 0 |
| Amounts released from receipts in advance (deferred income) | 0 |
| [WLG ONLY] EU Grants | 0 |
| Capital grant & contribution | 0 |
| Capital grant income (from Govt or other WGA bodies) | -79,175 |
| Capital grant & contribution income (from non-Govt bodies) | 0 |
| **Taxation and non specific grant income** | **644,935** |
| Surplus(-)/deficit on the provision of services | 97,230 |
| **Other comprehensive income and expenditure** | **37,170** |
| Total comprehensive income and expenditure | 134,400 |

The two cells needs to agree. Please investigate and resolve.

## b. How to resolve Validation 899I0012

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

### Validation report

Landing Page | Homepage | Validation Report | Decimal Points Validations | Validations | Bulk CPID Input | CPID Transactions | 1. SoCI | 2. SoFP | 3. Restatement Analysis | 4. Tax | 5. Operating Income | 6. Operating Cost | 7. Fin Cost | 8. PPE | 9. IFA | 10. T&OR | 11. T&OP | 12. Other Fin Assets | 13. Other Fin Liabilities | 14. Fin Instruments | 15. Cash & Inventories | 16. Provisions | 17. Pensions | 18. Reserves | 19. Contingent Liabilities | 20. Assocs & JVs | 21. Add Information

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

REFRESH | VALIDATE

ons any explanations in the 'User Explanation'
s that these are kept up to date before you lock

| Validation Type | Validation Description | Status | Value Returned | Validation Message |
|---|---|---|---|---|
| Soft | In addition to the increases in provisions that are capitalised and therefore not charged to the I&E there are other increases in provisions that are not charged to the I&E. An adjustment for such | FAIL, Please check or provide commentary | 1007 | Agree the provisions movement plus capitalised provision to the I&E or explain the adjustments through th CFS |
| Soft | Provide details of deviations from accepted accounting policies that you were required to disclosed in your statutory accounts | FAIL, Please check or provide commentary | -619 | Depreciation expense does not equal depreciation charged in PP&E note |
| Soft | Intangible asset amortisation charge recognised in I&E should equal amortisation on the Intangible asset note and amortisation in the revaluation reserve | FAIL, Please check or provide commentary | -24 | Amortisation expense does not equal amortisation charged in IFA note |
| Hard | Total actuarial gains and losses in reserves mus be equal to funded and unfunded actuarial gains and losses in the pensions note | FAIL | -32090 | Actuarial gains/losses in reserves do not equal what is recognised in the pensions note |
| Hard | The top half of the SOFP must equal the bottom half of the SOFP (i.e. the SOFP must balance) | FAIL | -101269 | The SOFP does not balance |
| Hard | Balance check | FAIL | -101269 | Please ensure that the values balance |
| Soft | Please ensure you do not try and allocate CPIDs to business rates | FAIL | 1029 | Please ensure you do not try and allocate CPIDs to business rates |
| Soft | PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY | FAIL | 0.358686359 | PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACE IN A MORE SPECIFIC CATEGORY |
| Soft | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING | FAIL | 0 | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING |
| Soft | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING | FAIL | 0 | NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING |

The difference of -32,090 shown on the validation report (screenshot 1) is made up of the difference between the Reserves and Pensions tab as highlighted below.

| | |
|---|---|
| **Pension Tab** | |
| Experience gains & losses on scheme liabilities | 60665 |
| Changes in actuarial assumptions | -88292 |
| | -27627 |
| **Reserves Tab** | |
| Recognition of actuarial gains and losses (funded | -4463 |
| | -4463 |
| error difference | -32090 |

The yellow cells on the Reserves (screenshot 2) tab must equal the yellow cells on the Pensions tab (Screenshot 3).

## Reserves tab

Landing Page Homepage Validation Report Decimal Points Validations Validati

6. Operating Cost 7. Fin Cost 8. PPE 9. IFA 10. T&OR 11. T&OP 12. Ot

19. Contingent Liabilities 20. Assocs & JVs 21. Add Information

| | |
|---|---|
| National Insurance Fund financing | 0 |
| Payment and liability to NLF | 0 |
| Standing services | 0 |
| Operating income not classified as A in A - CFERs | 0 |
| Non-operating income not classified as A in A - CFERs | 0 |
| Excess cash receipts to be surrendered to the Consolidated Fund - CFERs | 0 |
| Tax revenues paid to the Consolidated Fund | 0 |
| Other balances surrenderable to the Consolidated Fund | 0 |
| Supply receivable from the Consolidated Fund | 0 |
| Supply payable to the Consolidated Fund | 0 |
| Other General Fund movements - transfer of assets | 0 |
| Other General Fund movements - transfer of liabilities | 0 |
| Other General Fund movements (includes charitable funds earmarked reserves) | 0 |
| Deemed supply | 0 |
| Payments to the Consolidated Fund | 0 |
| Grant in Aid income received by ALB's | 0 |
| Payment of pension liability | 0 |
| Recognition of actuarial gains and losses (funded scheme) | -4,463 |
| Pensions - other movements | 13,874 |
| Unfunded pensions scheme - net parliamentary funding | 0 |
| Cash donations | 0 |
| Asset donations | 0 |
| Asset disposals | 0 |
| Transfer from reserves to General fund (amount transferred from reserves to SoRe equal to depreciation charged in year) | 0 |
| **As at 31 March 2022** | **-190,227** |

## Pensions tab

| | |
|---|---|
| Gains/Losses on settlements and curtailments | 0 |
| **Premeasurement (gains) / losses:** | |
| Experience gains & losses on scheme liabilities | 60,665 |
| Changes in actuarial assumptions | -88,292 |
| **Liabilities carried forward at 31 March 2022** | **-149,383** |
| **Assets** | |
| CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Funded pension schemes - Assets - 821111BF | 0 |
| CP-Pensions - Adjustment - Funded pension schemes - Assets - 821111BA | 0 |
| **Restated balance** | **0** |
| Transfers in/out | 0 |
| Settlements | 0 |
| **Premeasurement (gains) / losses:** | |
| Difference between expected and actual return on assets | 0 |
| Changes in actuarial assumptions | 0 |
| **Assets carried forward at 31 March 2022** | **0** |
| **Total liabilities and assets as at 31 March 2022** | **-149,383** |
| **Unfunded pension schemes** | |
| **Liabilities** | |
| CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Unfunded pension schemes - Liabilities - 821311BF | 0 |
| CP-Pensions - Adjustment - Unfunded pension schemes - Liabilities - 821311BA | 0 |
| **Restated balance** | **0** |
| Liabilities brought forward at 1 April | 0 |
| Gains/Losses on settlements and curtailments | 0 |
| **Premeasurement (gains) / losses:** | |
| Experience gains & losses on scheme liabilities | 0 |
| Changes in actuarial assumptions | 0 |
| **Liabilities carried forward at 31 March** | **0** |
| **Assets** | |
| Carried forward at 31 March (as shown in last year's accounts) | 0 |
| Adjustment | 0 |
| Transfers in/out | 0 |
| Settlements | 0 |
| **Premeasurement (gains) / losses:** | |
| Difference between expected and actual return on assets | 0 |
| Changes in actuarial assumptions | 0 |
| **Assets carried forward at 31 March** | **0** |
| **Total liabilities and assets as at 31 March** | **0** |
| **Total** | |
| **Liabilities** | |
| Carried forward at 31 March (as shown in last year's accounts) | -40,401 |
| Adjustment | 0 |
| **Restated balance** | **-40,401** |

Please investigate and resolve.

### c. How to resolve Validation 899N0033

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the PPE tab. Ensure that all closing balances align with the opening balance. The cells in the green boxes need to agree. Use this principle to examine and rectify red box on all affected individual tabs.

**Property, plant & equipment as at**
31/03/2024

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.*

| | Dwellings £'000 | Building £'000 | Land £'000 | Networked Assets £'000 | Single Use Military Equipment £'000 | Transport Equipment £'000 | Plant & Machinery £'000 | Payments on account & assets under construction £'000 | Investment Properties £'000 | IT Hardware & Equipment £'000 | Furniture and Fittings £'000 | Antiques & Works of Art £'000 | Biological & Cultivated Assets £'000 | Total £'000 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Property, plant & equipment Cost** | | | | | | | | | | | | | | |
| Carried forward at 31 March (as shown in last year's accounts) | 0 | 39,985,137 | 23,777,104 | 0 | 0 | 63,838 | 278,669 | 1,301,160 | 0 | 2,056,397 | 2,264,793 | 0 | 0 | 69,727,098 |
| Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Restated balance** | **0** | **39,985,137** | **23,777,104** | **0** | **0** | **63,838** | **278,669** | **1,301,160** | **0** | **2,056,397** | **2,264,793** | **0** | **0** | **69,727,098** |
| At 1 April | 0 | | 23,777,104 | 0 | 0 | | 278,669 | | 0 | 2,056,397 | | 0 | 0 | 26,112,170 |
| Additions | 0 | 73,107 | 52 | 0 | 0 | 9,468 | 50,537 | | 0 | 262,947 | 320,208 | 0 | 0 | 716,319 |
| Additions - dwellings (improvements, acquisitions & new construction) | | | | | | | | 0 | | | | | | 0 |
| Additions - buildings (improvements, acquisitions & new construction) | | | | | | | | 1,113,062 | | | | | | 1,113,062 |
| Additions - land (improvements & acquisitions) | | | | | | | | 0 | | | | | | 0 |
| Additions - plant, machinery & equipment (new construction) | | | | | | | | 0 | | | | | | 0 |
| Capitalised provisions | | 0 | 0 | | 0 | | | | | | | | | 0 |
| Donations | 0 | 391,693 | 59,386 | 0 | | 82 | 0 | 1,598 | | 2,612 | 4,299 | 0 | 0 | 459,670 |
| Impairment losses | 0 | 690,226 | -1,175,010 | 0 | 0 | 0 | 0 | -182 | 0 | 186 | 57 | 0 | 0 | -484,723 |
| Impairment reversal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | 0 | -1,657,276 | -61,056 | 0 | 0 | -2,918 | -2,932 | -3,351 | 0 | -88,699 | -52,790 | 0 | 0 | -1,869,022 |
| Revaluations | 0 | 1,821,260 | -1,882,616 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | -62 | 0 | 0 | -61,360 |
| Reclassifications | 0 | 790,798 | 0 | 0 | 0 | 104 | 4,323 | -868,077 | 0 | 954 | 14,034 | 0 | 0 | -57,864 |
| Transfers | 0 | 909,576 | 366,380 | 0 | 0 | 81 | 18 | 26,683 | | 2,024 | 3,697 | 0 | 0 | 1,308,459 |
| **As at 31 March 2024** | **0** | **43,004,521** | **21,084,240** | **0** | **0** | **70,655** | **330,615** | **1,570,893** | **0** | **2,236,479** | **2,554,236** | **0** | **0** | **70,851,639** |

Please investigate and resolve.

## d. How to resolve Validation 899N0034

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the PPE tab. Ensure that all closing balances align with the opening balance.

The cells in the green boxes need to agree. Use this principle to examine and rectify red box on all affected individual tabs.

**Property, plant & equipment as at**
31/03/2024

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.*

| | Dwellings £'000 | Building £'000 | Land £'000 | Networked Assets £'000 | Single Use Military Equipment £'000 | Transport Equipment £'000 | Plant & Machinery £'000 | Payments on account & assets under construction £'000 | Investment Properties £'000 | IT Hardware & Equipment £'000 | Furniture and Fittings £'000 | Antiques & Works of Art £'000 | Biological & Cultivated Assets £'000 | Total £'000 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Property, plant & equipment Depreciation** | | | | | | | | | | | | | | |
| Carried forward at 31 March (as shown in last year's accounts) | 0 | -430,193 | | 0 | 0 | -50,064 | -163,779 | | | -1,609,458 | -1,524,495 | 0 | 0 | -3,777,989 |
| Adjustment | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| **Restated Balance** | **0** | **-430,193** | | **0** | **0** | **-50,064** | **-163,779** | | | **-1,609,458** | **-1,524,495** | **0** | **0** | **-3,777,989** |
| At 1 April | 0 | | | 0 | 0 | -50,064 | | | | -1,609,458 | | 0 | 0 | -1,659,522 |
| Depreciation charge for the year | 0 | -1,341,039 | | 0 | 0 | -13,635 | -29,722 | | | -251,207 | -218,032 | 0 | 0 | -1,853,635 |
| Impairment depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| Impairment reversal depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| Disposals depreciation | 0 | 2,212 | | 0 | 0 | 1,798 | -1,009 | | | 84,668 | 48,508 | 0 | 0 | 136,177 |
| Revaluation depreciation | 0 | 1,701,265 | | 0 | 0 | 0 | 0 | | | 145 | 0 | 0 | 0 | 1,701,410 |
| Reclassifications depreciation | 0 | -1,994 | | 0 | 0 | 33 | 2,324 | | | -809 | 458 | 0 | 0 | 12 |
| Transfers depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| **As at 31 March 2024** | **0** | **-69,749** | | **0** | **0** | **-61,868** | **-192,186** | | | **-1,776,661** | **-1,693,561** | **0** | **0** | **-3,794,025** |
| NBV at 31 March 2024 | 0 | 42,934,772 | 21,084,240 | 0 | 0 | 8,787 | 138,429 | 1,570,893 | 0 | 459,818 | 860,675 | 0 | 0 | 67,057,614 |

Please investigate and resolve.

## e. How to resolve Validation 899N0035

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the PPE Depreciation table. Total of the breakdown by the asset type must equal the NBV of each asset type. Asset financing breakdown must equal NBV of asset.

The cells in the green boxes need to agree. Use this principle to examine and rectify red box on all affected individual tabs.

**Property, plant & equipment as at**
31/03/2024

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.*

| | Dwellings £'000 | Building £'000 | Land £'000 | Networked Assets £'000 | Single Use Military Equipment £'000 | Transport Equipment £'000 | Plant & Machinery £'000 | Payments on account & assets under construction £'000 | Investment Properties £'000 | IT Hardware & Equipment £'000 | Furniture and Fittings £'000 | Antiques & Works of Art £'000 | Biological & Cultivated Assets £'000 | Total £'000 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Disposals | 0 | -1,657,276 | -61,056 | 0 | 0 | -2,316 | -2,932 | -3,351 | 0 | -88,633 | -52,790 | 0 | 0 | -1,863,022 |
| Revaluations | 0 | 1,821,260 | -1,882,616 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | -62 | 0 | 0 | -61,360 |
| Reclassifications | 0 | 730,738 | 0 | 0 | 0 | 104 | 4,323 | -866,071 | 0 | 354 | 14,034 | 0 | 0 | -51,864 |
| Transfers | 0 | 303,576 | 366,360 | 0 | 0 | 61 | 18 | 26,663 | | 2,624 | 3,697 | 0 | 0 | 1,302,453 |
| **As at 31 March 2024** | **0** | **43,004,521** | **21,084,240** | **0** | **0** | **70,655** | **330,615** | **1,570,893** | **0** | **2,236,479** | **2,554,236** | **0** | **0** | **70,851,639** |
| **Property, plant & equipment Depreciation** | | | | | | | | | | | | | | |
| Carried forward at 31 March (as shown in last | 0 | -430,193 | | 0 | 0 | -50,064 | -163,779 | | | -1,609,458 | -1,524,495 | 0 | 0 | -3,777,989 |
| Adjustment | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| **Restated Balance** | **0** | **-430,193** | | **0** | **0** | **-50,064** | **-163,779** | | | **-1,609,458** | **-1,524,495** | **0** | **0** | **-3,777,989** |
| At 1 April | 0 | -430,193 | | 0 | 0 | -50,064 | -163,779 | | | -1,609,458 | -1,524,495 | 0 | 0 | -3,777,989 |
| Depreciation charge for the year | 0 | -1,341,039 | | 0 | 0 | -13,635 | -29,722 | | | -251,207 | -218,032 | 0 | 0 | -1,853,635 |
| Impairment depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| Impairment reversal depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| Disposals depreciation | 0 | 2,212 | | 0 | 0 | 1,798 | -1,009 | | | 84,668 | 48,508 | 0 | 0 | 136,177 |
| Revaluation depreciation | 0 | 1,701,265 | | 0 | 0 | 0 | 0 | | | 145 | 0 | 0 | 0 | 1,701,410 |
| Reclassifications depreciation | 0 | -1,994 | | 0 | 0 | 33 | 2,324 | | | -809 | 458 | 0 | 0 | 12 |
| Transfers depreciation | 0 | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| **As at 31 March 2024** | **0** | **[illegible]** | | **0** | **0** | **[illegible]** | **[illegible]** | | | **-1,776,661** | **-1,693,561** | **0** | **0** | **-3,794,025** |
| NBV at 31 March 2024 | 0 | 42,934,772 | 21,084,240 | 0 | 0 | 8,787 | 138,420 | 1,570,893 | 0 | 459,818 | 860,675 | 0 | 0 | 67,057,614 |
| NBV at 31 March 2023 | 0 | [illegible] | 23,777,104 | 0 | 0 | 13,774 | 114,896 | 1,301,169 | 0 | 446,939 | 740,298 | 0 | 0 | 65,949,109 |
| **Asset financing** | | | | | | | | | | | | | | |
| Owned assets | 0 | 42,934,772 | 0 | 0 | 0 | 8,787 | 0 | 1,570,893 | 0 | 459,818 | 0 | 0 | 0 | 67,057,614 |
| On balance sheet PFI assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PFI residual interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance leased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NBV at 31 March 2024** | **0** | **42,934,772** | **0** | **0** | **0** | **8,787** | **0** | **1,570,893** | **0** | **459,818** | **0** | **0** | **0** | **67,057,614** |
| **NBV of impairments: Impairment costs + impairment reversals + imp. depreciation costs +** | | | | | | | | | | | | | | |

Please investigate and resolve.

## f. How to resolve Validation 899N0038

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the IFA tab. Ensure that all closing balances align with the opening balance.

The cells in the green boxes need to agree. Use this principle to examine and rectify red box on all affected individual tabs.

**Intangible assets as at**
31/03/2024

Spreadsheet View:
Input

REBUILD VIEW | SAVE

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

| | Development Expenditure £'000 | Patents £'000 | Information Technology £'000 | Other software & software licences £'000 | Goodwill £'000 | Licences, trademarks & artistic orginials £'000 | Single Use Military Equipment £'000 | Emission Rights £'000 | Websites £'000 | Total £'000 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Intangible Assets Cost** | | | | | | | | | | |
| Carried forward at 31 March (as shown in last year's accounts) | 2,533 | 0 | 0 | 16,321 | 0 | 0 | 0 | 0 | 0 | **18,854** |
| Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** |
| **Restated balance** | **2,533** | **0** | **0** | **16,321** | **0** | **0** | **0** | **0** | **0** | **18,854** |
| Balance brought forward at 1 April | | 0 | 0 | 16,321 | 0 | 0 | 0 | 0 | 0 | **16,321** |
| Additions | 12 | 0 | 0 | 959 | 0 | 0 | 0 | 0 | 0 | **971** |
| Donations | 0 | 0 | 0 | 0 | | 0 | | | | **0** |
| Impairment losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | **0** |
| Impairment reversal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | **0** |
| Disposals | -2,000 | 0 | 0 | 1,190 | 0 | 0 | 0 | 0 | 0 | **-810** |
| Revaluations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** |
| Reclassifications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | **0** |
| Transfers | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | **0** |
| **As at 31 March 2024** | **545** | **0** | **0** | **18,470** | **0** | **0** | **0** | **0** | **0** | **19,015** |

Please investigate and resolve.

## g. How to resolve Validation 899N0039

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the IFA Amortisation table. Ensure that all closing balances align with the opening balance.

The cells in the green boxes need to agree. Use this principle to examine and rectify red box on all affected individual tabs.

**Intangible assets as at**
31/03/2024

Spreadsheet View:
Input

REBUILD VIEW | SAVE

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

| | Development Expenditure £'000 | Patents £'000 | Information Technology £'000 | Other software & software licences £'000 | Goodwill £'000 | Licences, trademarks & artistic orginials £'000 | Single Use Military Equipment £'000 | Emission Rights £'000 | Websites £'000 | Total £'000 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Intangible Assets Amortisation** | | | | | | | | | | |
| Carried forward at 31 March (as shown in last year's accounts) | -158 | 0 | 0 | -14,655 | | 0 | 0 | | 0 | -14,81 |
| Adjustment | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| **Restated balance** | -158 | 0 | 0 | -14,655 | | 0 | 0 | | 0 | -14,81 |
| At 1 April | | 0 | 0 | -14,655 | | 0 | 0 | | 0 | -14,65 |
| Amortisation charge for the year | 29 | 0 | 0 | -2,342 | | 0 | 0 | | 0 | -2,31 |
| Impairment amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Impairment reversal amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Disposals amortisation | 0 | 0 | 0 | 799 | | 0 | 0 | | 0 | 79 |
| Revaluation amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Reclassifications amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Transfers amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| As at 31 March 2024 | -129 | 0 | 0 | -16,198 | | 0 | 0 | | 0 | -16,32 |

Please investigate and resolve.

## a. How to resolve Validation 899N0055

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

General fund restated opening balance must equal the balance at the 1st of April. Restated balances must equal the balance as at 1 April.

The cells in the green boxes need to agree.

**Reserves as at**
31/03/2024

Spreadsheet View:
Input

REBUILD SAVE

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

General fund includes the donated asset and government grant reserves combined less any revaluations where they were previously shown separately

**General Fund**

| Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve | General Fund £'000 | Comment |
|---|---|---|
| **Carried forward at 31 March (as shown in last year's accounts)** | **-53,253,222** | |
| SOCI prior year adjustments (auto feed from SOCI) | 0 | |
| General fund - adjustments | 0 | |
| Funded pension scheme - adjustments | 0 | |
| Unfunded pension scheme - adjustments | 0 | |
| **Restated balance at 1 April 2024** | **-53,253,222** | |
| Balance brought forward at 1 April - General Fund | | |

Please investigate and resolve.

## h. How to resolve Validation 899N0066

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

The impairment split between recognised in I&E and reval reserve must equal the sum of the net impairments recognised in the PP&E movement table. This validation is made up of the following numbers in your DCT:

- NCS II&E-Impairment: 866

Equals

- PPE tab: Net Impairments to the I&E: -852
- Intangibles-Net impairments top the I&E: 0
- Current Assets and AHFS: Impairments of assets Held for Sale: 3

The amounts entered for the I&E don't agree to what's in PPE, Intangibles or Current assets and AHFS.

<u>I&E NCS subjective analysis</u>:

| **Depreciation & impairment losses** | |
|---|---|
| Depreciation | 36,021 |
| Amortisation of intangible assets | 1,556 |
| Revaluations | 2,756 |
| Impairment | 866 |
| Movement in fair value of investment property | 0 |
| **Total depreciation & impairment losses** | **41,199** |
| **Other expenditure** | |
| Miscellaneous expenditure - please analyse in table below | 146 |

PPE tab:

O. Non Current Assets  P. Additional Data

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Disposals | 8 | 790 | | 1,430 | 0 | 0 | 0 | | 0 | 0 | 2,228 |
| Reclassifications | -20 | 23 | | 0 | 0 | 0 | 0 | | 0 | 0 | 3 |
| Impairment Depreciation | 0 | 1,322 | | 0 | 0 | 0 | 58 | | 0 | 0 | 1,380 |
| Impairment Reversals Depreciation | -73 | -817 | | 0 | 0 | -20 | -2 | | 0 | 0 | -912 |
| Revaluation Depreciation | 4,200 | 23,071 | | 0 | 0 | | 0 | | 0 | 0 | 27,271 |
| Other movements | 0 | 0 | | 0 | 0 | 242 | 0 | | 0 | 0 | 242 |
| **As at 31 March 2020** | **-4,804** | **-8,078** | **0** | **-27,490** | **-113,868** | **-3,225** | **-1** | **0** | **0** | **0** | **-157,466** |
| **Carrying Amount at 31 March 2020** | **71,950** | **489,694** | **0** | **12,495** | **154,340** | **16** | **5,631** | **362** | **19,770** | **0** | **754,258** |
| **ing Carrying Amount at 1 April 2019** | **69,124** | **493,338** | **0** | **7,929** | **151,620** | **0** | **5,514** | **175** | **19,939** | **0** | **747,639** |
| | | | | | | | | | | | |
| Owned (includes donated) | 13,629 | 353,555 | 0 | 11,707 | 133,469 | 16 | 5,631 | 362 | 19,770 | 0 | 538,139 |
| Leased | 0 | 0 | 0 | 788 | 0 | 0 | 0 | 0 | 0 | 0 | 788 |
| PFI On-balance sheet | 58,321 | 136,139 | 0 | 0 | 20,871 | 0 | 0 | 0 | 0 | 0 | 215,331 |
| PFI Residual interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Carrying Amount at 31 March 2020** | **71,950** | **489,694** | **0** | **12,495** | **154,340** | **16** | **5,631** | **362** | **19,770** | **0** | **754,258** |
| **nment losses depreciation and** | | | | | | | | | | | |
| Net Impairments to the I&E | -73 | -817 | 0 | 0 | 0 | -20 | 58 | 0 | 0 | 0 | -852 |

## Intangibles:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 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 |
| **As at 31 March 2020** | **18,221** | **0** | **0** | **0** | **0** | **0** | **0** | **18,221** |
| **Amortisation** | | | | | | | | |
| Carried forward at 31 March 2019 | -12,606 | 0 | 0 | 0 | | 0 | 0 | -12,606 |
| Adjustment | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| **Restated** | **-12,606** | **0** | **0** | **0** | | **0** | **0** | **-12,606** |
| **Opening balance at 1 April** | **-12,606** | **0** | **0** | **0** | | **0** | **0** | **-12,606** |
| Amortisation charge for the year | -1,556 | 0 | 0 | 0 | | 0 | 0 | -1,556 |
| Disposals | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Reclassifications | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Impairment amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Impairment reversals amortisation | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Revaluation depreciation | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Other movements | 0 | 0 | 0 | 0 | | 0 | | 0 |
| **As at 31 March 2020** | **-14,162** | **0** | **0** | **0** | **0** | **0** | **0** | **-14,162** |
| **Carrying Amounts for Cost and Amortisation** | | | | | | | | |
| Carrying Amount at 31 March 2020 | 4,059 | 0 | 0 | 0 | 0 | 0 | 0 | 4,059 |
| Opening Carrying Amount at 31 March 2019 | 3,783 | 0 | 0 | 0 | 0 | 0 | 0 | 3,783 |
| **NBV of Impairments (impairment losses and impairment reversals less impairment losses depreciation and impairment reversals depreciation)** | | | | | | | | |
| Net Impairments to the I&E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Impairments to the Revaluation Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying Amount at 31 March 2020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## AHFS

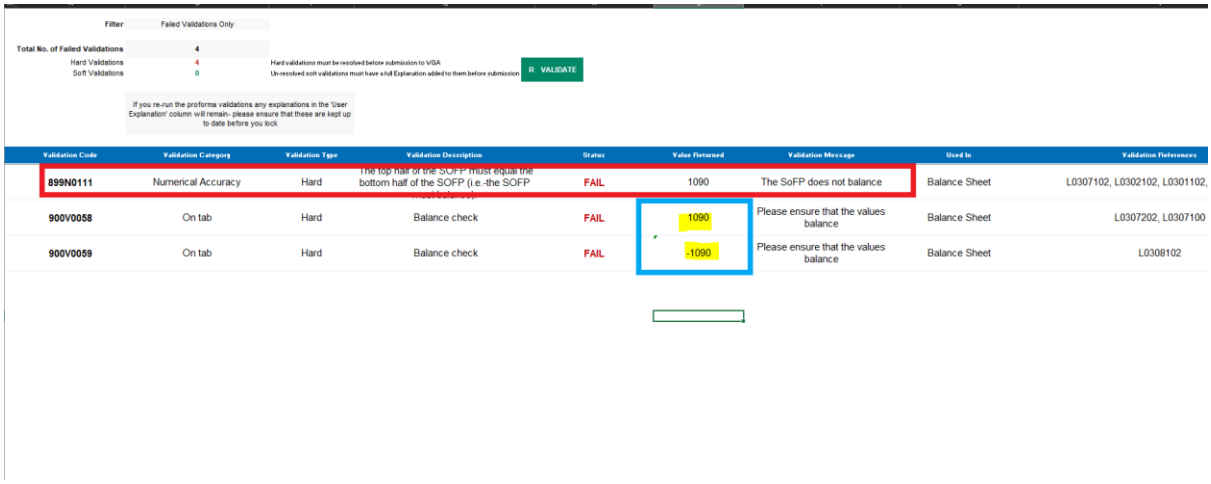
| **Total** | |
|---|---|
| Carried forward at 31 March 2019 (closing bal from last year's WGA) | 5,604 |
| Adjustment | 0 |
| Restated balance at the beginning of the year | 5,604 |
| Opening balance at 1 April | 5,604 |
| Assets newly classified as held for sale | 3 |
| Revaluation gains / losses | 274 |
| Impairment of Assets Held for Sale | 3 |
| Reversal of impairment of Assets Held for Sale | 0 |
| Assets declassified as held for sale | -22 |
| Assets sold in the year | -5,552 |
| NBV of assets held for sale at end of year | 310 |

Please investigate and resolve.

### i. How to resolve Validation 899N0111

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.



| Filter | Failed Validations Only |
|---|---|
| Total No. of Failed Validations | 4 |
| Hard Validations | 4 |
| Soft Validations | 0 |

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

R VALIDATE

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 Code | Validation Category | Validation Type | Validation Description | Status | Value Returned | Validation Message | Used In | Validation References |
|---|---|---|---|---|---|---|---|---|
| 899N0111 | Numerical Accuracy | Hard | The top half of the SOFP must equal the bottom half of the SOFP (i.e.-the SOFP | FAIL | 1090 | The SoFP does not balance | Balance Sheet | L0307102, L0302102, L0301102, |
| 900V0058 | On tab | Hard | Balance check | FAIL | 1090 | Please ensure that the values balance | Balance Sheet | L0307202, L0307100 |
| 900V0059 | On tab | Hard | Balance check | FAIL | -1090 | Please ensure that the values balance | Balance Sheet | L0308102 |

Please investigate and resolve any hard validations on the Validation report. Once <u>all</u> hard validations are cleared, the validation **899N0111** should also clear.

An alternative method to investigate this validation error is to run an Audit report as described in *'How to Resolve Validation 900V0052'* and address the unbalanced items in your Trial balance.

If the error is connected to the prior year figure, you'll need to navigate to the **Restatement Analysis** tab and update your prior year balance to address the issue.

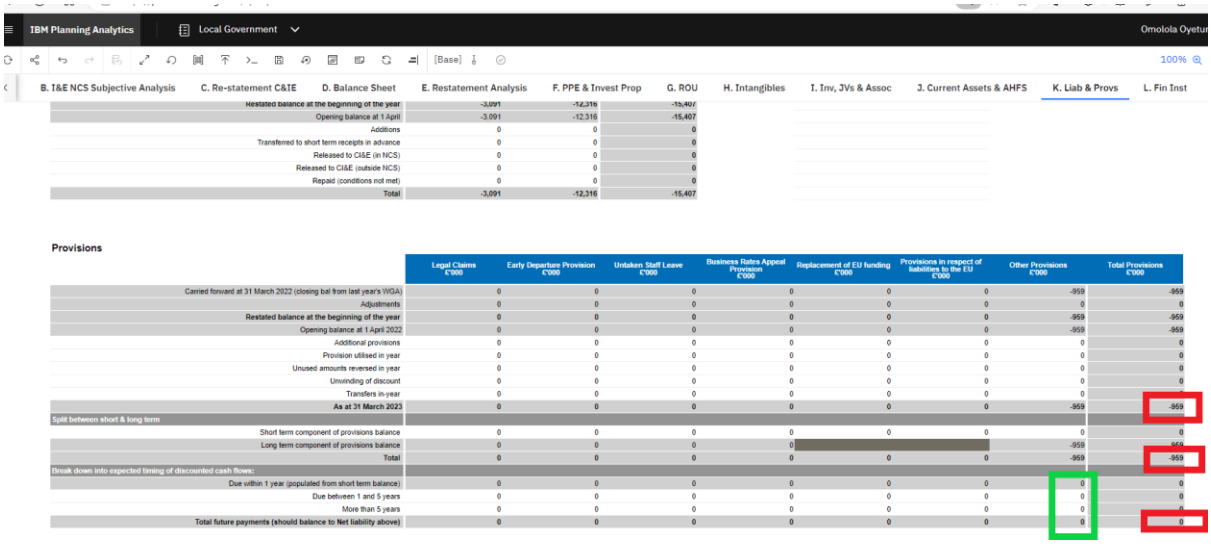
## j. How to resolve Validation 899N0104

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Total on 'Expected timing of discounted cash flows' table must equal the total provision balance in the movement table. Please go to the "Liab & Provs" tab and correct so that the breakdown of provisions by expected timing equal the total provisions on the movement table. All the three red boxes below need to agree.

If you complete the green box, they will.



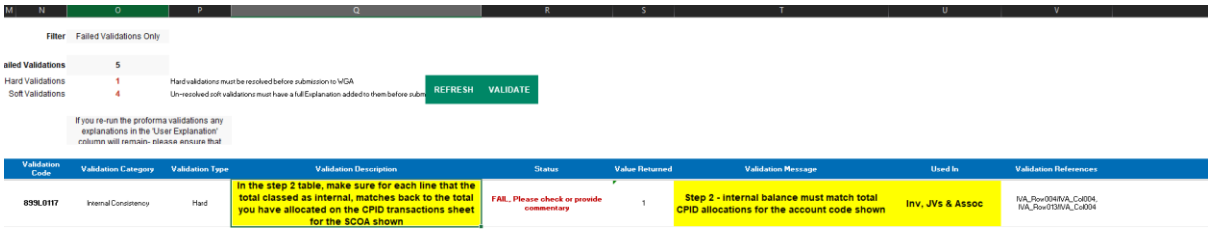

Please investigate and resolve.

## k. How to resolve Validation 899L0117

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

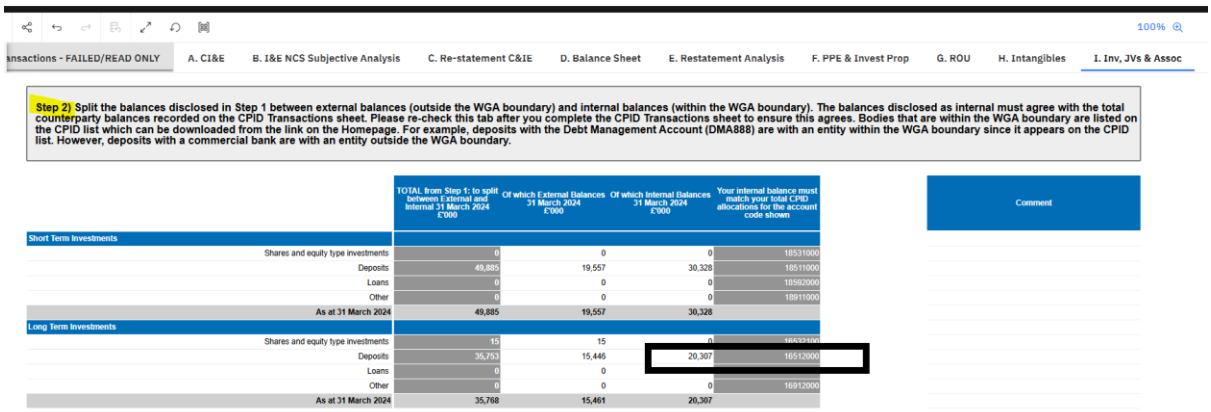
In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet for the SCOA shown.




Step 2 does not match the CPID transaction tab.

The figures do not match; one figure is 20,307, and the other is 25,307.

<u>Inv, JVs& Association tab</u>

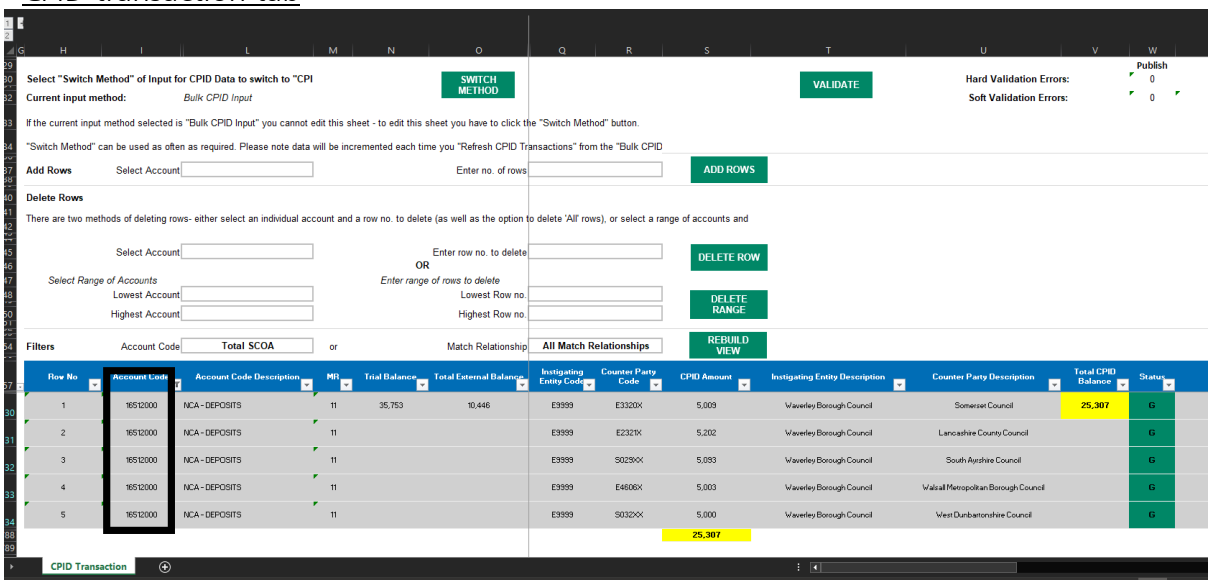


ansactions - FAILED/READ ONLY | A. CI&E | B. I&E NCS Subjective Analysis | C. Re-statement C&IE | D. Balance Sheet | E. Restatement Analysis | F. PPE & Invest Prop | G. ROU | H. Intangibles | I. Inv, JVs & Assoc

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.

| | TOTAL from Step 1; to split between External and Internal 31 March 2024 £'000 | Of which External Balances 31 March 2024 £'000 | Of which Internal Balances 31 March 2024 £'000 | Your internal balance must match your total CPID allocations for the account code shown | Comment |
|---|---|---|---|---|---|
| **Short Term Investments** | | | | | |
| Shares and equity type investments | 0 | 0 | 0 | 18531000 | |
| Deposits | 49,885 | 19,557 | 30,328 | 18511000 | |
| Loans | 0 | 0 | 0 | 18582000 | |
| Other | 0 | 0 | 0 | 18911000 | |
| **As at 31 March 2024** | 49,885 | 19,557 | 30,328 | | |
| **Long Term Investments** | | | | | |
| Shares and equity type investments | 15 | 15 | 0 | 16532100 | |
| Deposits | 35,753 | 15,446 | 20,307 | 16512000 | |
| Loans | 0 | 0 | | | |
| Other | 0 | 0 | 0 | 16912000 | |
| **As at 31 March 2024** | 35,768 | 15,461 | 20,307 | | |

CPID transaction tab



Select "Switch Method" of Input for CPID Data to switch to "CPI — SWITCH METHOD — VALIDATE — Hard Validation Errors: 0 — Publish
Current input method: *Bulk CPID Input* — Soft Validation Errors: 0

If the current input method selected is "Bulk CPID Input" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button.

"Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions" from the "Bulk CPID

**Add Rows** Select Account — Enter no. of rows — ADD ROWS

**Delete Rows**

There are two methods of deleting rows- either select an individual account and a row no. to delete (as well as the option to delete 'All' rows), or select a range of accounts and

Select Account — Enter row no. to delete — DELETE ROW

OR

*Select Range of Accounts* — *Enter range of rows to delete*

Lowest Account — Lowest Row no. — DELETE RANGE

Highest Account — Highest Row no.

**Filters** Account Code: Total SCOA or Match Relationship: All Match Relationships — REBUILD VIEW

| Row No | Account Code | Account Code Description | MR | Trial Balance | Total External Balance | Instigating Entity Code | Counter Party Code | CPID Amount | Instigating Entity Description | Counter Party Description | Total CPID Balance | Status |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 16512000 | NCA - DEPOSITS | 11 | 35,753 | 10,446 | E9999 | E3320X | 5,009 | Waverley Borough Council | Somerset Council | 25,307 | G |
| 2 | 16512000 | NCA - DEPOSITS | 11 | | | E9999 | E2321X | 5,202 | Waverley Borough Council | Lancashire County Council | | G |
| 3 | 16512000 | NCA - DEPOSITS | 11 | | | E9999 | S029XX | 5,093 | Waverley Borough Council | South Ayrshire Council | | G |
| 4 | 16512000 | NCA - DEPOSITS | 11 | | | E9999 | E4606X | 5,003 | Waverley Borough Council | Walsall Metropolitan Borough Council | | G |
| 5 | 16512000 | NCA - DEPOSITS | 11 | | | E9999 | S032XX | 5,000 | Waverley Borough Council | West Dunbartonshire Council | | G |
| | | | | | | | | 25,307 | | | | |

CPID Transaction

Please investigate and resolve.

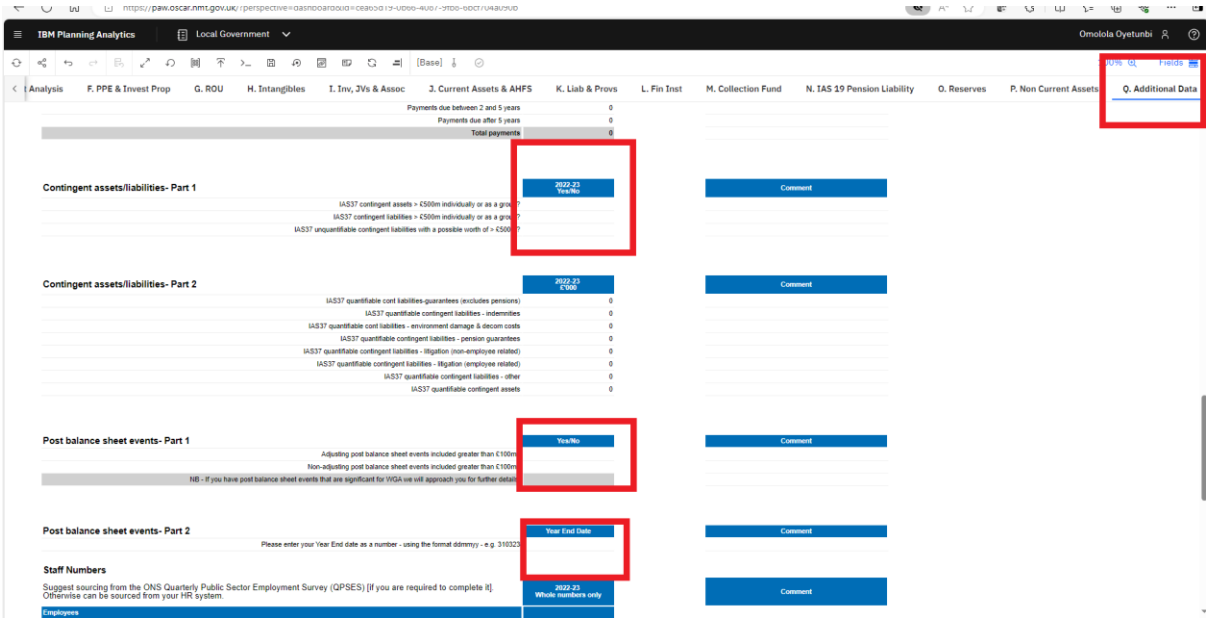
## I. How to resolve Validation 899L0121

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

There are unanswered questions in sheet 'Additional Data' tab. Go to the "Additional data" tab and complete the mandatory questions. All mandatory questions must be answered.

This is for the first three questions of the 'Contingent Assets/Liabilities' section, and all rows of the 'Post balance Sheet events' section. Please complete the red boxes below to resolve.




Please investigate and resolve.

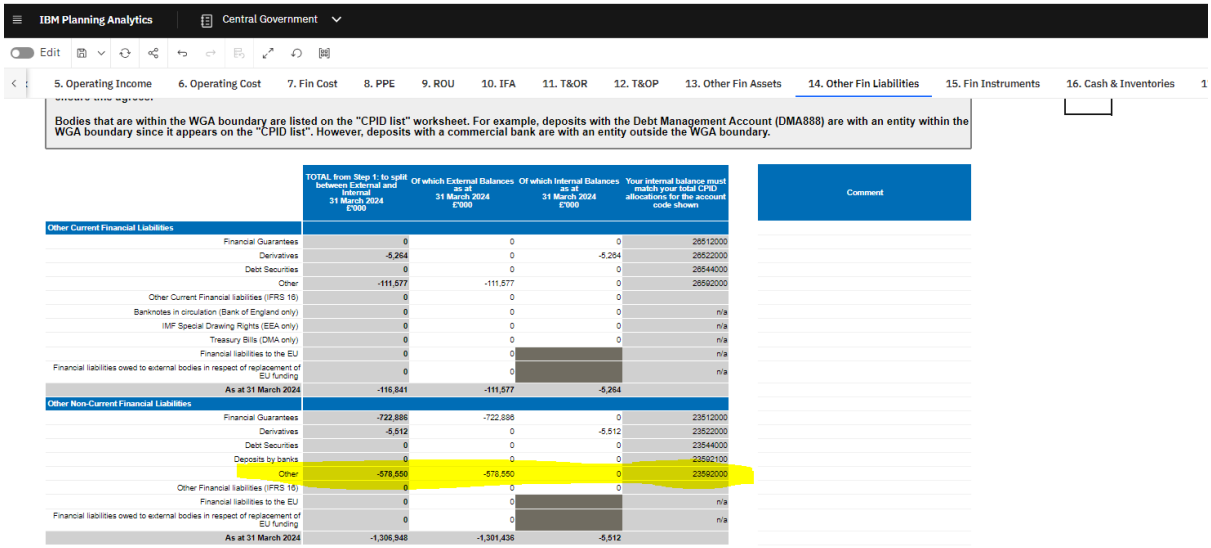
## m. How to resolve Validation 899N0125

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

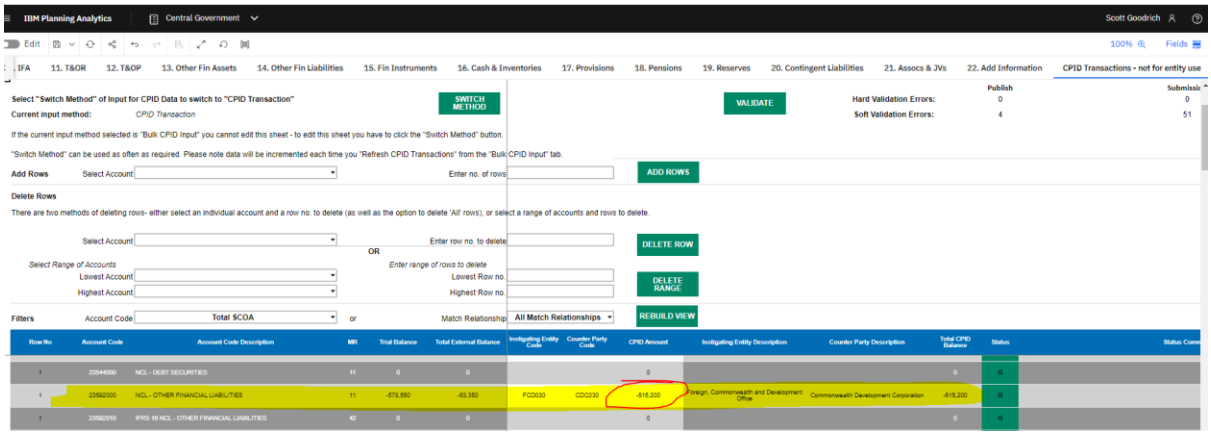
In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet for the SCOA shown.

<u>Other Financial Liabilities tab</u>




| | TOTAL from Step 1: to split between External and Internal 31 March 2024 £'000 | Of which External Balances as at 31 March 2024 £'000 | Of which Internal Balances as at 31 March 2024 £'000 | Your internal balance must match your total CPID allocations for the account code shown |
|---|---|---|---|---|
| **Other Current Financial Liabilities** | | | | |
| Financial Guarantees | 0 | 0 | 0 | 26512000 |
| Derivatives | -5,264 | 0 | -5,264 | 26522000 |
| Debt Securities | 0 | 0 | 0 | 26544000 |
| Other | -111,577 | -111,577 | 0 | 26592000 |
| Other Current Financial liabilities (IFRS 16) | 0 | 0 | 0 | |
| Banknotes in circulation (Bank of England only) | 0 | 0 | 0 | n/a |
| IMF Special Drawing Rights (EEA only) | 0 | 0 | 0 | n/a |
| Treasury Bills (DMA only) | 0 | 0 | 0 | n/a |
| Financial liabilities to the EU | 0 | 0 | | n/a |
| Financial liabilities owed to external bodies in respect of replacement of EU funding | 0 | 0 | | n/a |
| As at 31 March 2024 | -116,841 | -111,577 | -5,264 | |
| **Other Non-Current Financial Liabilities** | | | | |
| Financial Guarantees | -722,886 | -722,886 | 0 | 23512000 |
| Derivatives | -5,512 | 0 | -5,512 | 23522000 |
| Debt Securities | 0 | 0 | 0 | 23544000 |
| Deposits by banks | 0 | 0 | 0 | 23592100 |
| Other | -578,550 | -578,550 | 0 | 23592000 |
| Other Financial liabilities (IFRS 16) | 0 | 0 | 0 | |
| Financial liabilities to the EU | 0 | 0 | | n/a |
| Financial liabilities owed to external bodies in respect of replacement of EU funding | 0 | 0 | | n/a |
| As at 31 March 2024 | -1,306,948 | -1,301,436 | -5,512 | |

## CPID transaction tab




The entity has not listed an internal balance against 23592000 on the Other Fin Liab tab but have assigned a CPID amount against this. The two values need to match, otherwise the validation will fail.

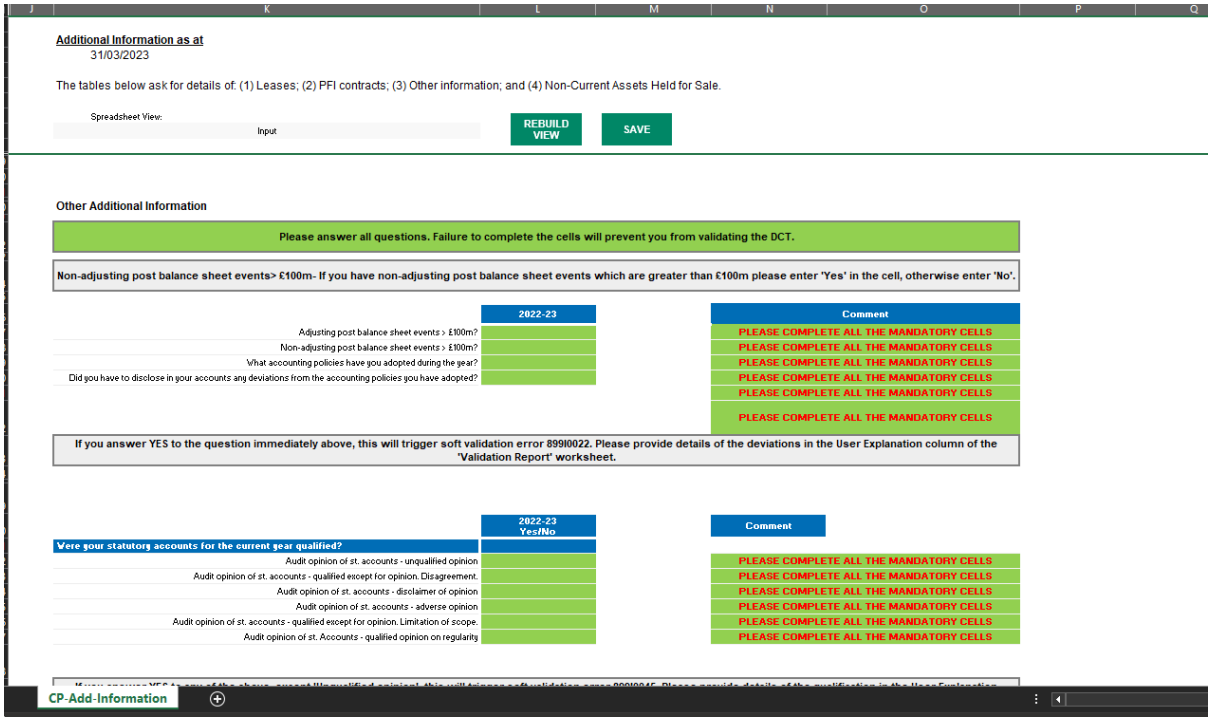
Please investigate and resolve.

### n. How to resolve Validation 899N0130

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

All mandatory questions must be answered.



Please investigate and resolve.

## o. How to resolve Validation 900V0026

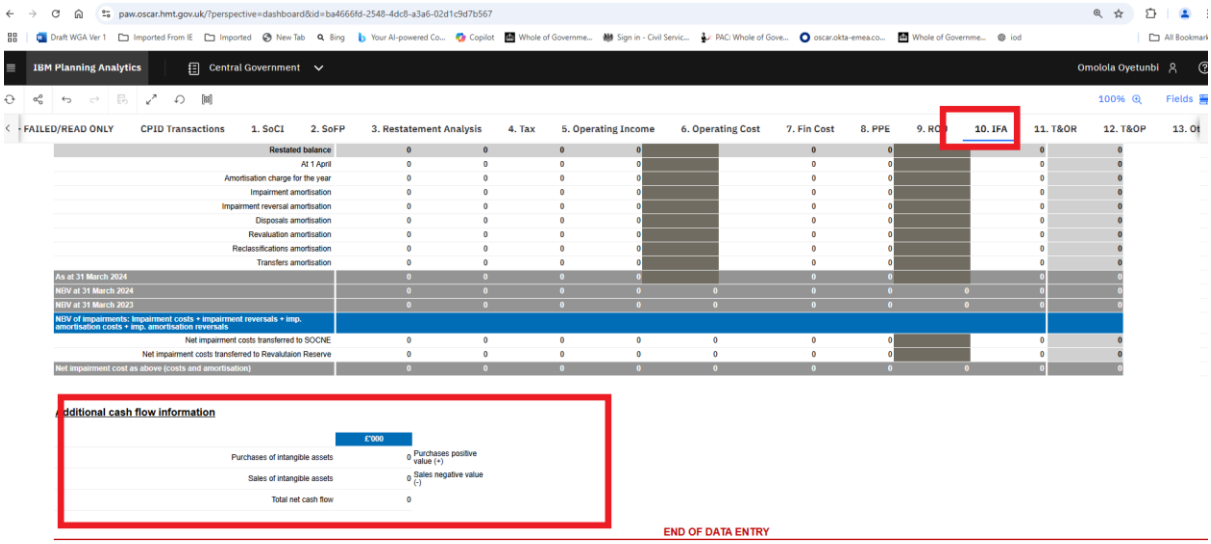
Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

No cash movement during year. Please complete the additional cashflow boxes above to remove the error.

On the IFA (Intangible Fixed Assets) tab, the entity has not completed the additional section.

Please complete to resolve the error.




## b. How to resolve Validation 900V0031, 900V0032

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Must equal other payables above. There is a table at the bottom of the 'payables' that breaks out the 'other payables' number in the main payables table. The entity will need to provide a breakdown in the table at the bottom of the payables tab to get this validation to clear.

Go to the CP-T&OP affected by the error and look at where the SCOA codes should be going

You need to investigate why your total payable at the top of the page does not match the analysis below. Screen shots of Current Trade and other payables and the breakdown is below for your DCT is below.

## Current Trade and other payables

**Trade and Other Payables as at**
31/03/2024

REBUILD VIEW | SAVE

| Current trade and other payables | | | | |
|---|---|---|---|---|
| Current trades and other payables | | | | |
| **Bank and other borrowings** | | | | |
| Bank overdraft | -112 | -51 | 0 | -51 |
| Other borrowings | -33,152 | -30,676 | 0 | -30,676 |
| National Savings and Investments Products (NLF only) | 0 | 0 | 0 | 0 |
| **Taxation and social security payable / refunds** | | | | |
| Refunds of taxation by HMRC | 0 | 0 | 0 | 0 |
| Taxation and Social Security Contributions Payable to HMRC | -474,937 | -427,973 | 0 | -427,973 |
| National Insurance contributions payable to HMRC | 0 | 0 | 0 | 0 |
| Trade payables | -884,929 | -833,763 | 0 | -833,763 |
| Other payables - please analyse in table below | -568,349 | -545,759 | 0 | -545,759 |
| Other Payables (IFRS 16) | 0 | 0 | 0 | 0 |
| Accrued expenses | -1,461,280 | -1,387,129 | 0 | -1,387,129 |
| Contingencies Fund advances | 0 | 0 | 0 | 0 |
| Obligations under finance leases | 0 | -1,385 | 0 | -1,385 |
| Imputed finance lease element of on-balance sheet PFI contracts | 0 | 0 | 0 | 0 |
| Government grants payable | 0 | 0 | 0 | 0 |
| Interest payable | 0 | 0 | 0 | 0 |
| Interest payable - gilt edged stock | 0 | 0 | 0 | 0 |
| Contract Payables (IFRS15) | 0 | 0 | 0 | 0 |
| Current payables to the EU | 0 | 0 | 0 | 0 |
| Current payables to bodies external to WGA in respect of replacement of EU funding | 0 | 0 | 0 | 0 |
| Occupational Pension loans payable | 0 | 0 | 0 | 0 |
| Total current trades and other payables | -3,422,759 | -3,226,736 | 0 | -3,226,736 |
| Consolidated Fund (CF) Balances Due Within One Year | | | | |
| Amounts due to the consolidated Fund | 0 | 0 | 0 | 0 |
| Total Consolidated Fund (CF) Balances Due Within One Year | 0 | 0 | 0 | 0 |
| Gilt Edged Stock Due Within One Year | | | | |
| Gilt Edged Stock | | | | |

**Additional Analysis**

| Additional analysis of other current payables | | |
|---|---|---|
| Category 1 | Creditors <1 year - other creditors | -564,593 |
| 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 | | |
| Total | | -564,593 |

END OF DATA ENTRY

CP-T&OP

You can see from above the total and the breakdown does not match. Please correct to resolve.

## Non - Current Trade and other payables

In this case the entities total does not match the breakdown for Non - Current Trade and other payables

| | £ 000 | £ 000 | | £ 000 |
|---|---|---|---|---|
| **Non-current trade and other payables** | | | | |
| **Non-current trade and other payables** | | | | |
| Bank and other borrowings | -121,919 | -128,963 | 0 | -128,963 |
| Trade payables | 0 | 0 | 0 | 0 |
| Other payables - please analyse in table below | -61,548 | -25,287 | 0 | -25,287 |
| Other Payables (IFRS 16) | 0 | 0 | 0 | 0 |
| Refunds of taxation payable | 0 | 0 | 0 | 0 |
| Accrued expenses | 0 | 0 | 0 | 0 |
| Obligations under finance leases | 0 | -10,505 | 0 | -10,505 |
| Imputed finance lease element of on-balance sheet PFI contracts | 0 | 0 | 0 | 0 |
| Government grants payable | 0 | 0 | 0 | 0 |
| Interest payable | 0 | 0 | 0 | 0 |
| Contract Payables (IFRS15) | 0 | 0 | 0 | 0 |
| Interest payable - gilt edged stock | 0 | 0 | 0 | 0 |
| Non Current payables to the EU | 0 | 0 | 0 | 0 |
| Non Current payables to bodies external to WGA in respect of replacement of EU funding | 0 | 0 | 0 | 0 |
| Occupational pension loans payable | 0 | 0 | 0 | 0 |
| Total | -183,467 | -164,755 | 0 | -164,755 |
| **Non-current trade and other payables** | | | | |
| **Gilt Edged Stock** | | | | |
| Gilt edged stock | 0 | 0 | 0 | 0 |
| Total gilt edged stock | 0 | 0 | 0 | 0 |
| **Non-current trade and other payables** | | | | |
| **Deferred Income** | | | | |
| Deferred income brought forward | 0 | 0 | 0 | 0 |
| Deferred income additions | 0 | | | |
| Deferred income transferred to "due in under one year" | 0 | | | |
| Total Deferred Income | 0 | 0 | 0 | 0 |
| **Current trade and other payables** | | | | |
| **Current trades and other payables** | | | | |
| **Bank and other borrowings** | | | | |
| Bank overdraft | -112 | -51 | 0 | -51 |
| Other borrowings | -33,152 | -30,676 | 0 | -30,676 |
| National Savings and Investments Products (NILF only) | 0 | 0 | 0 | 0 |

CP-T&OP

The breakdown for the non-Current other payables figures is showing £-25,178

**Additional Analysis**

| | | Category | £'000 |
|---|---|---|---|
| **Additional analysis of other non-current payables** | | | |
| | Category 1 | Creditors >1 year - other creditors | -23,123 |
| | Category 2 | Creditors >1 year - deferred income - DFE/ESFA revenue grants | 1 |
| | Category 3 | Creditors >1 year - deferred income - other | -1,734 |
| | Category 4 | Creditors >1 year - accruals | -322 |
| | Category 5 | | |
| | Category 6 | | 0 |
| | Category 7 | | 0 |
| | Category 8 | | 0 |
| | Category 9 | | 0 |
| | Category 10 | | 0 |
| | Category 11 | | 0 |
| | Category 12 | | 0 |
| | Category 13 | | |
| | Category 14 | | 0 |
| | Category 15 | | 0 |
| | Total | | -25,178 |
| **Additional analysis of other current payables** | | | |
| | Category 1 | Creditors <1 year - other creditors | -564,593 |
| | Category 2 | Creditors <1 year - finance leases | -3,756 |
| | Category 3 | | 0 |
| | Category 4 | | 0 |
| | Category 5 | | 0 |
| | Category 6 | | 0 |
| | Category 7 | | 0 |

CP-T&OP

You can see from above the total and the breakdown does not match. Please correct to resolve.

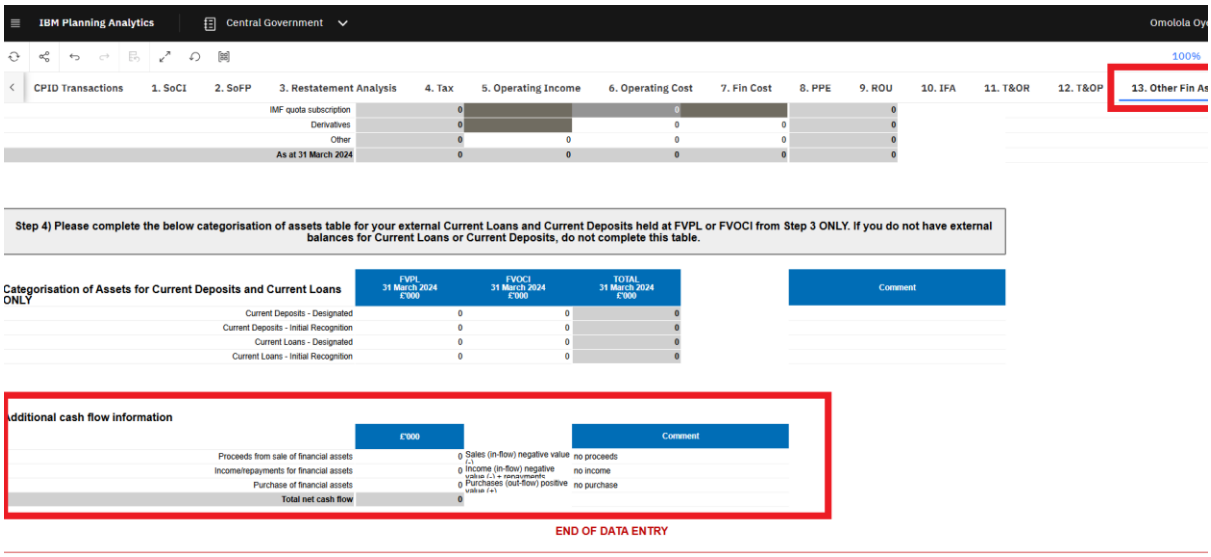
## p. How to resolve Validation 900V0033

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

No cash movement during year. Please complete the additional cashflow boxes above to remover the error.

On the Other Financial Assets tab, the entity has not completed the additional section.




Please complete to resolve the error.

## c. How to resolve Validation 900V0034

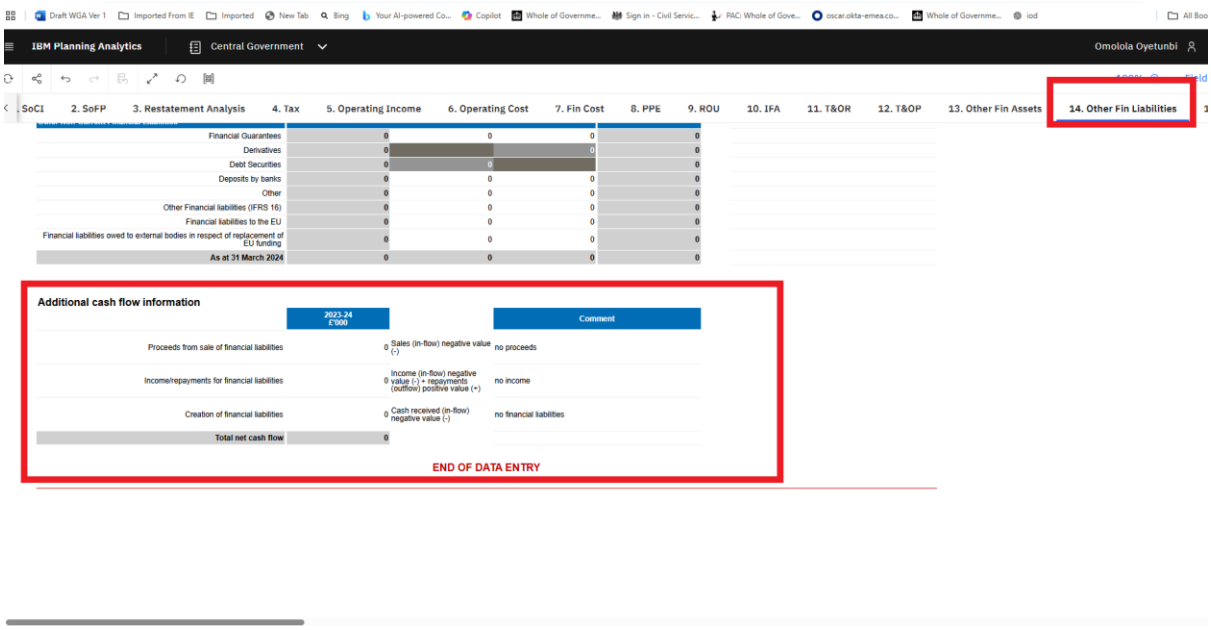
Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

No cash movement during year. Please complete the additional cashflow boxes above to remove this warning

On the Other Financial Liabilities tab, the entity has not completed the additional section. See the screenshot below.

Please complete to resolve the error.

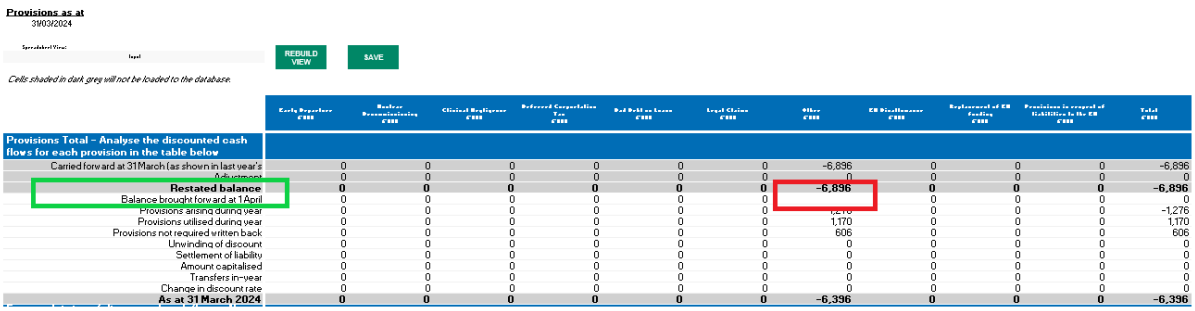



## d. How to resolve Validation 900V0042

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Below is a sample of the Provision tab. Ensure that all closing balances align with the opening balance.




The cells in the green boxes need to agree. Use this method to examine and rectify red box on all affected individual tabs.

Please investigate and resolve.

## e. How to resolve Validation 900V0052

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Balance check. Please ensure that the value balance.

Please run an audit report on your current DCT. Details can be found in the written guidance on our website.

On the 'Variance Analysis_4' tab, total your 1-6 series SCOA codes and ensure they amount to zero, as shown in the example below. If they do not, it indicates that your trial balance is out; please investigate and resolve this issue accordingly. The entity is responsible for investigating and resolving its own errors.

Variance Analysis between Cycle 1 and Cycle 2 returns

This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not idenfity differences between CPID allocations within the same SCOA

| | | External Balance | | | Trial Balance | | |
|---|---|---|---|---|---|---|---|
| | | Cycle 1 | Cycle 2 | Variance | Cycle 1 | Cycle 2 | Variance |
| 11211000 | 11211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL | 459,856 | 459,856 | 0 | 459,856 | 459,856 | 0 |
| 11212000 | 11212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS | 9,819 | 9,819 | 0 | 9,819 | 9,819 | 0 |
| 11216000 | 11216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS | 4,606 | 4,606 | 0 | 4,606 | 4,606 | 0 |
| 11217000 | 11217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS | -31,297 | -31,297 | 0 | -31,297 | -31,297 | 0 |
| 11218000 | 11218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS | 25,483 | 25,483 | 0 | 25,483 | 25,483 | 0 |
| 11219000 | 11219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS | -54 | -54 | 0 | -54 | -54 | 0 |
| 11221000 | 11221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL | -13,482 | -13,482 | 0 | -13,482 | -13,482 | 0 |
| 11222000 | 11222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR | -9,725 | -9,725 | 0 | -9,725 | -9,725 | 0 |
| 11226000 | 11226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS | 7,062 | 7,062 | 0 | 7,062 | 7,062 | 0 |
| 11229000 | 11229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS | 1,102 | 1,102 | 0 | 1,102 | 1,102 | 0 |
| 11511000 | 11511000 - PPE - P&M (OWNED) - COST - O/BAL | 33,692 | 33,692 | 0 | 33,692 | 33,692 | 0 |
| 11512000 | 11512000 - PPE - P&M (OWNED) - COST - ADDITIONS | 4,201 | 4,201 | 0 | 4,201 | 4,201 | 0 |
| 12519000 | 12519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS | -14 | -14 | 0 | -14 | -14 | 0 |
| 56111000 | 56111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS | 81,549 | 81,549 | 0 | 81,549 | 81,549 | 0 |
| 56112000 | 56112000 - EXP - PENSION COSTS - PAST SERVICE COSTS | 251 | 251 | 0 | 251 | 251 | 0 |
| 56114000 | 56114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES | -6,643 | -6,643 | 0 | -6,643 | -6,643 | 0 |
| 58229000 | 58229000 - EXP - PROVISIONS EXPENSE - OTHER | 75,371 | 75,371 | 0 | 75,371 | 75,371 | 0 |
| 58321000 | 58321000 - EXP - LOSS ON DISPOSAL - PPE | 29,572 | 29,572 | 0 | 29,572 | 29,572 | 0 |
| 59123500 | 59123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES) | 313 | 313 | 0 | 313 | 313 | 0 |
| 59125000 | 59125000 - EXP - APPRENTICESHIP LEVY | | | | 1,168 | 1,168 | 0 |
| 61111000 | 61111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS | 3,669 | 3,669 | 0 | 3,669 | 3,669 | 0 |
| 61111200 | 61111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS | -39 | -39 | 0 | -39 | -39 | 0 |
| 61517000 | 61517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR | -10,108 | -10,108 | 0 | -10,108 | -10,108 | 0 |
| 62511000 | 62511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT | | | | 9,635 | 9,635 | 0 |
| 62515000 | 62515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR | 4,642 | 4,642 | 0 | 4,642 | 4,642 | 0 |
| 63112000 | 63112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES | 15,851 | 15,851 | 0 | 15,851 | 15,851 | 0 |
| 801245BF | 801245BF - LP-BS - Provisions (short-term) - Opening Balance Brought Forward | -5,823 | -5,823 | 0 | -5,823 | -5,823 | 0 |
| 81120001 | 81120001 - Buildings - Owned (NBV) | 452,795 | 452,795 | 0 | 452,795 | 452,795 | 0 |
| 81120002 | 81120002 - Buildings - Leased (non-PFI) NBV | 575 | 575 | 0 | 575 | 575 | 0 |
| 811211BF | 811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF | 459,856 | 459,856 | 0 | 459,856 | 459,856 | 0 |
| 811221BF | 811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF | -13,482 | -13,482 | 0 | -13,482 | -13,482 | 0 |
| 81150001 | 81150001 - Plant & Machinery - Owned (NBV) | 13,888 | 13,888 | 0 | 13,888 | 13,888 | 0 |
| 81150002 | 81150002 - Plant & Machinery - Leased Non PFI (NBV) | 1 | 1 | 0 | 1 | 1 | 0 |
| 811511BF | 811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF | 33,692 | 33,692 | 0 | 33,692 | 33,692 | 0 |

Prompts_1 | Front Page_2 | Available SCOA_3 | Variance Analysis_4 | Validation Report_5 | CPID Transactions_6 | A_ CI&E_7 | B_ I&E NCS Subjectiv ...

Please investigate and resolve.

## f. How to resolve Validation 900V0061

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

So, the validation we're looking at here is 900V0061

If you go on the LP validation tab, and filter for this validation you get the following:

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Validation Code | Validation Counter | Cell Reference Type (Scoa/RAC) | Scoa | RAC Row Reference | RAC Col Reference | Data Items Action | Test Action | Lower Limit Action | Lower Limit | Upper Limit Action | Upper Limit | Expected Value | Expected Value RAC Row Ref | Expected Value RAC Col Ref | Round Action |
| 243 | 900V0061 | 1 | Rac | | PIP_Row016 | PIP_Col004 | + | = | | | | | | PIP_Row038 | PIP_Col004 | |
| 244 | 900V0061 | 2 | Rac | | PIP_Row017 | PIP_Col004 | + | | | | | | | | | |
| 245 | 900V0061 | 3 | Rac | | PIP_Row029 | PIP_Col004 | + | | | | | | | | | |
| 246 | 900V0061 | 4 | Rac | | PIP_Row030 | PIP_Col004 | + | | | | | | | | | |
| 457 | | | | | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | | | | | |

So instead of SCOA codes it shows Row and Column codes in columns E and F.

You can easily find these references by using the search function in Excel, or if you navigate to the PPE and E tab you can see these orange-y peach bits around the edge.

Input

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.*

| | | PIP_Col003 | PIP_Col004 | PIP_Col005 | |
|---|---|---|---|---|---|
| | **[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** | **Fur** |
| - PIP_Row002 | **Cost** | | | | |
| PIP_Row009 | Carried forward at 31 March 2019 | 811311BF | 811211BF | 811111BF | |
| PIP_Row010 | Adjustment | 811311BA | 811211BA | 811111BA | |
| + PIP_Row008 | **Restated** | | | | |
| + PIP_Row012 | **Opening balance at 1 April** | **11311000** | **11211000** | **11111000** | |
| PIP_Row013 | Additions | 11312000 | 11212000 | 11112000 | |
| PIP_Row014 | Donations | 11313000 | 11213000 | 11113000 | |
| PIP_Row015 | Disposals | 11317000 | 11217000 | 11117000 | |
| PIP_Row016 | Impairment losses | 11314000 | 11214000 | 11114000 | |
| PIP_Row017 | Impairment reversals | 11315000 | 11215000 | 11115000 | |
| PIP_Row018 | Reclassifications (Includes reclass to assets held for sale and heritage assets) | 11318000 | 11218000 | 11118000 | |
| PIP_Row019 | Revaluation | 11316000 | 11216000 | 11116000 | |
| PIP_Row020 | Other movements | 11319000 | 11219000 | 11119000 | |
| + PIP_Row011 | **As at 31 March 2020** | | | | |
| - PIP_Row003 | **Depreciation** | | | | |

So, you can see here PIP_Row 16/PIP_Col004 is SCOA 11214000

The other bit worth remembering is how to read the validation list itself:

So, what is being compared is in column E&F, but what it is comparing it to is in columns N&O?

So, looking at our example:

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Validation Code | Validation Counter | Cell Reference Type (Scoa/RAC) | Scoa | RAC Row Reference | RAC Col Reference | Data Items Action | Test Action | Lower Limit Action | Lower Limit | Upper Limit Action | Upper Limit | Expected Value | Expected Value RAC Row Ref | Expected Value RAC Col Ref |
| 243 | 900V0061 | 1 | Rac | | PIP_Row016 | PIP_Col004 | + | = | | | | | | PIP_Row038 | PIP_Col004 |
| 244 | 900V0061 | 2 | Rac | | PIP_Row017 | PIP_Col004 | + | | | | | | | | |
| 245 | 900V0061 | 3 | Rac | | PIP_Row029 | PIP_Col004 | + | | | | | | | | |
| 246 | 900V0061 | 4 | Rac | | PIP_Row030 | PIP_Col004 | + | | | | | | | | |
| 457 | | | | | | | | | | | | | | | |
| 458 | | | | | | | | | | | | | | | |

What the validation is asking you to do is compare rows 16+17+29+30 to Row 38

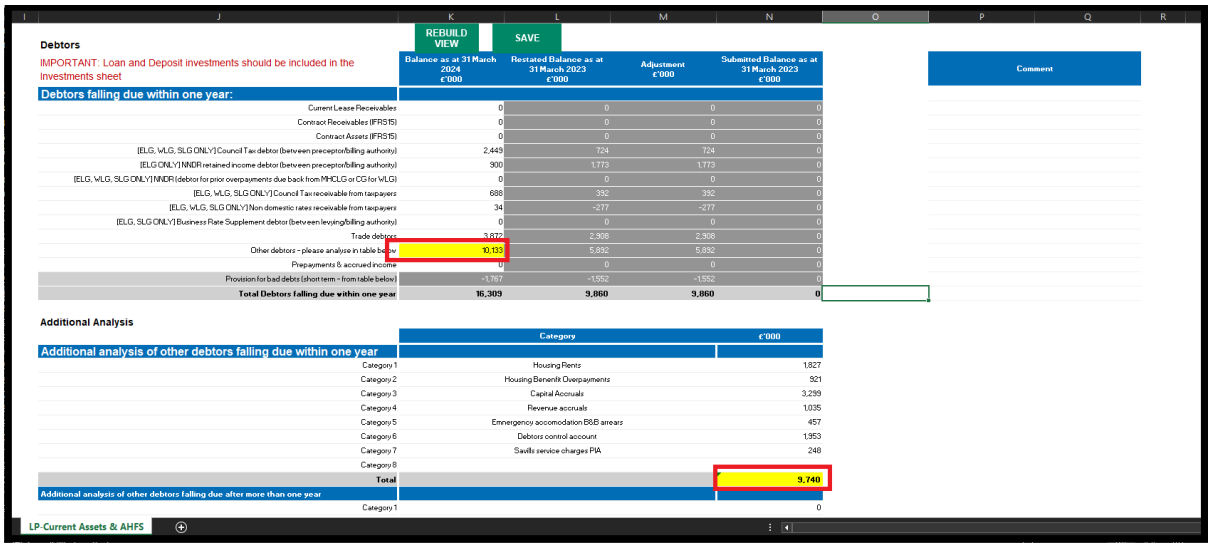
Please investigate and resolve.

## g. How to resolve Validation 900V0082

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

ERROR: does not equal other debtors above. The two yellow cells need to be the same.



REBUILD VIEW | SAVE

**Debtors**

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

| Debtors falling due within one year: | Balance as at 31 March 2024 £'000 | Restated Balance as at 31 March 2023 £'000 | Adjustment £'000 | Submitted Balance as at 31 March 2023 £'000 | Comment |
|---|---|---|---|---|---|
| Current Lease Receivables | 0 | 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) | 2,449 | 724 | 724 | 0 | |
| [ELG ONLY] NNDR retained income debtor (between preceptor/billing authority) | 300 | 1,773 | 1,773 | 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 | 688 | 392 | 392 | 0 | |
| [ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers | 34 | -277 | -277 | 0 | |
| [ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority) | 0 | 0 | 0 | 0 | |
| Trade debtors | 3,872 | 2,308 | 2,308 | 0 | |
| Other debtors - please analyse in table below | 10,133 | 5,892 | 5,892 | 0 | |
| Prepayments & accrued income | 0 | 0 | 0 | 0 | |
| Provision for bad debts (short term - from table below) | -1,767 | -1,552 | -1,552 | 0 | |
| **Total Debtors falling due within one year** | **16,309** | **9,860** | **9,860** | **0** | |

**Additional Analysis**

| Additional analysis of other debtors falling due within one year | Category | £'000 |
|---|---|---|
| Category 1 | Housing Rents | 1,827 |
| Category 2 | Housing Benenfit Overpayments | 921 |
| Category 3 | Capital Accruals | 3,299 |
| Category 4 | Revenue accruals | 1,035 |
| Category 5 | Emnergency accomodation B&B arrears | 457 |
| Category 6 | Debtors control account | 1,953 |
| Category 7 | Savills service charges PIA | 248 |
| Category 8 | | |
| **Total** | | **9,740** |
| **Additional analysis of other debtors falling due after more than one year** | | |
| Category 1 | | 0 |

LP-Current Assets & AHFS

Please investigate and resolve.

## h. How to resolve Validation 900V0083

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

ERROR: does not equal other debtors above. The two yellow cells need to be the same.

**Debtors**

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

| | Balance as at 31 March 2024 £'000 | Restated Balance as at 31 March 2023 £'000 | Adjustment £'000 | Submitted Balance as at 31 March 2023 £'000 | Comment |
|---|---|---|---|---|---|
| **Debtors falling due within one year:** | | | | | |
| Current Lease Receivables | 0 | 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 | 1,050 | 0 | 1,050 | |
| [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 | 2,286 | 0 | 0 | 0 | |
| [ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers | 687 | 0 | 0 | 0 | |
| [ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority) | 0 | 0 | 0 | 0 | |
| Trade debtors | 22,474 | 12,848 | 0 | 12,848 | |
| Other debtors - please analyse in table below | 2 | 0 | 0 | 0 | |
| Prepayments & accrued income | 2,482 | 2,047 | 0 | 2,047 | |
| Provision for bad debts (short term - from table below) | -5,843 | -6,163 | 0 | -6,163 | |
| **Total Debtors falling due within one year** | **22,088** | **9,782** | **0** | **9,782** | |
| **Debtors falling due after more than one year:** | | | | | |
| Trade debtors (long term) | 0 | 0 | 0 | 0 | |
| Non-Current Lease Receivables | 0 | 0 | 0 | 0 | |
| Other long term debtors (including transferred debt) - please analyse in table below | 25,244 | 34,588 | 0 | 34,588 | |
| 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** | **25,244** | **34,588** | **0** | **34,588** | |

**Additional Analysis**

| Additional analysis of other debtors falling due after more than one year | |
|---|---|
| Category 1 | 0 |
| Category 2 | 0 |
| Category 12 | 0 |
| Category 13 | 0 |
| Category 14 | 0 |
| Category 15 | 0 |
| **Total** | **0** |

LP-Current Assets & AHFS

To resolve this error, please break down the "Other long-term debtors (including transferred debt) - please analyse in table below" entry as below.

Please correct to resolve.

Central Government

Homepage | Validation Report | Decimal Points Validations | Validations | Bulk CPID Input | CPID Transactions | 1. SoCI | 8. PPE | 9. IFA | 10. T&OR | 11. T&OP | 12. Other Fin Assets | 13. Other Fin Liabilities | 14. Fin Instruments | 15. Cash | 20. Assocs & JVs | 21. Add Information

| | |
|---|---|
| **Total Income From Local Authorities** | **-6,603** |
| **Deferred income** | |
| Deferred grants income (inc transfer from reserves to match depreciation) | 0 |
| Other deferred income - please analyse in table below | 0 |
| **Total Deferred Income** | **0** |
| **Charity income** | |
| Charity income | 0 |
| **Recovery of secondee costs** | |
| Recovery of secondee costs | 0 |
| **Notional income** | |
| Notional income | -327 |
| Notional income reversal | 327 |
| **Income of pension schemes** | |
| Employers' pension contributions receivable | 0 |
| Employees' pension contributions receivable | 0 |
| Transfers in income - pension scheme - group public unfunded | 0 |
| Other pensions income (inc. minor agency and principal scheme contributions receivable) | 0 |
| **Total Income of Pension Schemes** | **0** |
| **Total Other Income** | **-206,159** |
| **Total Sales of Goods and Services and Other Operating Income** | **-209,183** |

Please investigate and resolve.

## i. How to resolve Validation 900V0131

Please follow the instructions on the validation report to resolve the issue.

The following is an illustrative example and does not represent actual data from your entity.

Please run an audit report on your current DCT. Details can be found in the written guidance on our website.

On the 'Variance Analysis_4' tab, total your 1-6 series SCOA codes and ensure they amount to zero, as shown in the example below. If they do not, it indicates that your trial balance is out; please investigate and resolve this issue accordingly. The entity is responsible for investigating and resolving its own errors.

Variance Analysis between Cycle 1 and Cycle 2 returns

This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not idenfity differences between CPID allocations within the same SCOA

| | | External Balance | | | Trial Balance | | |
|---|---|---|---|---|---|---|---|
| | | Cycle 1 | Cycle 2 | Variance | Cycle 1 | Cycle 2 | Variance |
| 11211000 | 11211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL | 459,856 | 459,856 | 0 | 459,856 | 459,856 | 0 |
| 11212000 | 11212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS | 9,819 | 9,819 | 0 | 9,819 | 9,819 | 0 |
| 11216000 | 11216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS | 4,606 | 4,606 | 0 | 4,606 | 4,606 | 0 |
| 11217000 | 11217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS | -31,297 | -31,297 | 0 | -31,297 | -31,297 | 0 |
| 11218000 | 11218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS | 25,483 | 25,483 | 0 | 25,483 | 25,483 | 0 |
| 11219000 | 11219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS | -54 | -54 | 0 | -54 | -54 | 0 |
| 11221000 | 11221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL | -13,482 | -13,482 | 0 | -13,482 | -13,482 | 0 |
| 11222000 | 11222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR | -9,725 | -9,725 | 0 | -9,725 | -9,725 | 0 |
| 11226000 | 11226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS | 7,062 | 7,062 | 0 | 7,062 | 7,062 | 0 |
| 11229000 | 11229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS | 1,102 | 1,102 | 0 | 1,102 | 1,102 | 0 |
| 11511000 | 11511000 - PPE - P&M (OWNED) - COST - O/BAL | 33,692 | 33,692 | 0 | 33,692 | 33,692 | 0 |
| 11512000 | 11512000 - PPE - P&M (OWNED) - COST - ADDITIONS | 4,201 | 4,201 | 0 | 4,201 | 4,201 | 0 |
| 12519000 | 12519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS | -14 | -14 | 0 | -14 | -14 | 0 |
| 56111000 | 56111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS | 81,549 | 81,549 | 0 | 81,549 | 81,549 | 0 |
| 56112000 | 56112000 - EXP - PENSION COSTS - PAST SERVICE COSTS | 251 | 251 | 0 | 251 | 251 | 0 |
| 56114000 | 56114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES | -6,643 | -6,643 | 0 | -6,643 | -6,643 | 0 |
| 58229000 | 58229000 - EXP - PROVISIONS EXPENSE - OTHER | 75,371 | 75,371 | 0 | 75,371 | 75,371 | 0 |
| 58321000 | 58321000 - EXP - LOSS ON DISPOSAL - PPE | 29,572 | 29,572 | 0 | 29,572 | 29,572 | 0 |
| 59123500 | 59123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES) | 313 | 313 | 0 | 313 | 313 | 0 |
| 59125000 | 59125000 - EXP - APPRENTICESHIP LEVY | | | | 1,168 | 1,168 | 0 |
| 61111000 | 61111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS | 3,669 | 3,669 | 0 | 3,669 | 3,669 | 0 |
| 61111200 | 61111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS | -39 | -39 | 0 | -39 | -39 | 0 |
| 61517000 | 61517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR | -10,108 | -10,108 | 0 | -10,108 | -10,108 | 0 |
| 62511000 | 62511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT | | | | 9,635 | 9,635 | 0 |
| 62515000 | 62515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR | 4,642 | 4,642 | 0 | 4,642 | 4,642 | 0 |
| 63112000 | 63112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES | 15,851 | 15,851 | 0 | 15,851 | 15,851 | 0 |
| 801245BF | 801245BF - LP-BS - Provisions (short-term) - Opening Balance Brought Forward | -5,823 | -5,823 | 0 | -5,823 | -5,823 | 0 |
| 81120001 | 81120001 - Buildings - Owned (NBV) | 452,795 | 452,795 | 0 | 452,795 | 452,795 | 0 |
| 81120002 | 81120002 - Buildings - Leased (non-PFI) NBV | 575 | 575 | 0 | 575 | 575 | 0 |
| 811211BF | 811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF | 459,856 | 459,856 | 0 | 459,856 | 459,856 | 0 |
| 811221BF | 811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF | -13,482 | -13,482 | 0 | -13,482 | -13,482 | 0 |
| 81150001 | 81150001 - Plant & Machinery - Owned (NBV) | 13,888 | 13,888 | 0 | 13,888 | 13,888 | 0 |
| 81150002 | 81150002 - Plant & Machinery - Leased Non PFI (NBV) | 1 | 1 | 0 | 1 | 1 | 0 |
| 811511BF | 811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF | 33,692 | 33,692 | 0 | 33,692 | 33,692 | 0 |

Prompts_1 | Front Page_2 | Available SCOA_3 | Variance Analysis_4 | Validation Report_5 | CPID Transactions_6 | A_CI&E_7 | B_I&E NCS Subjectiv ...

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## 8. Trial Balance Input Method

Please follow steps below

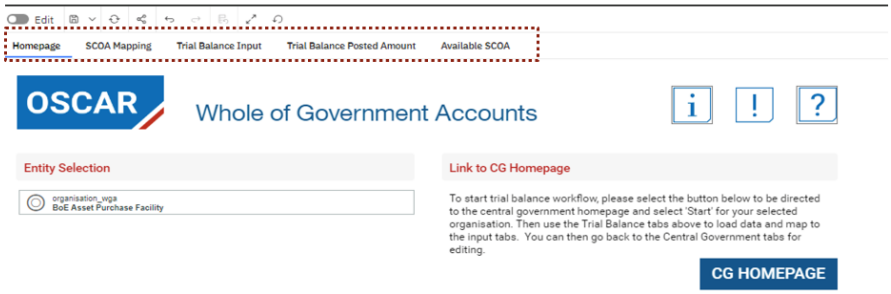
- How to select the Entity for DCT Input
- How to map your codes against OSCAR codes
- Steps to Input your Trial Balance
- How to review Trial Balance Posted Amounts

- List of Available SCOAs

## Trial Balance Input Method

> After clicking on the WGA Folder, select Trial Balance Input Book

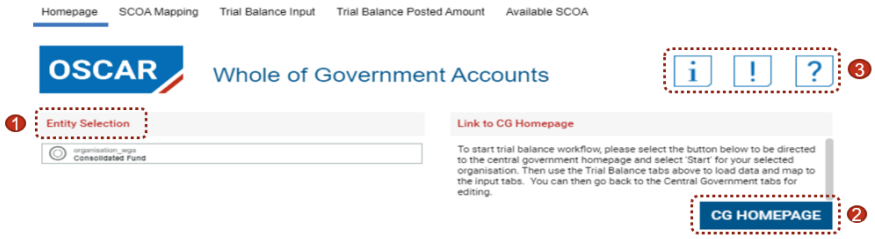
1. The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.




## Entity Selection

> Select Trial Balance Input book & go to the homepage tab & select the department under Entity Selection

1. On the Homepage tab, under Entity Selection, you will see the organisation previously selected on Central Government 'Homepage'.
2. It is important to 'Start' the cycle on the Homepage tab in Central Government book before using Trial Balance Input Book to enter data. In case one hasn't, then Click on 'CG Homepage' button here to be redirected to the Homepage tab in the Central Government book.
3. Help & Further Information: This directs users to pages with further information and frequently asked questions

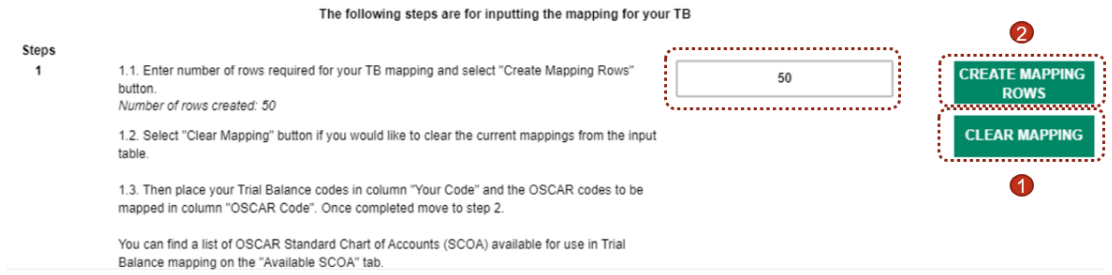


## SCOA Mapping – Standard Chart of Accounts

> Select Trial Balance Input book and go to 'SCOA Mapping' tab

1. Ensure mapping table is empty by clicking 'Clear Mapping'.
2. Enter a number of rows you require for your TB mapping (max. of 65,000 rows) and click 'Create Mapping'

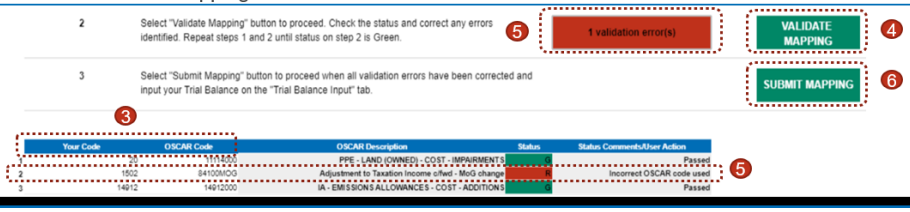
   (NOTE: In order to avoid errors in the DCT, the number of rows created should be the exact number you require for input.




## SCOA Mapping – Standard Chart of Accounts (contd.)

> SCOA Mapping (contd.)

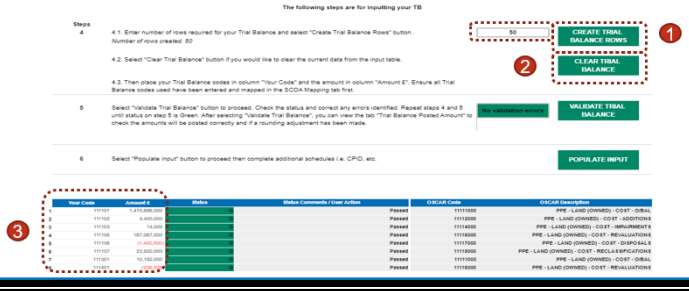
3. Enter your Financial Account Codes and map the corresponding OSCAR SCOA Codes and the rest of the columns will auto-populate. Repeat the exercise for all the codes you require to complete your Trial Balance Mapping
4. Once all the data is entered, click on 'Validate Mapping' button to check for any errors in the data entry.
5. If there are any incorrect or incomplete mappings, you will see that the status box next to the 'Validate Mapping' button will turn red. You will be notified of the lines that need to be corrected. Complete or correct the mappings and click on 'Validate Mapping' button again. If it passes then the status box will turn green and you will receive a message box which advises the TB input sheet is now available.
6. Then click 'Submit Mapping'.



## Trial Balance Input

> Select Trial Balance Input book and go to 'Trial Balance Input' tab

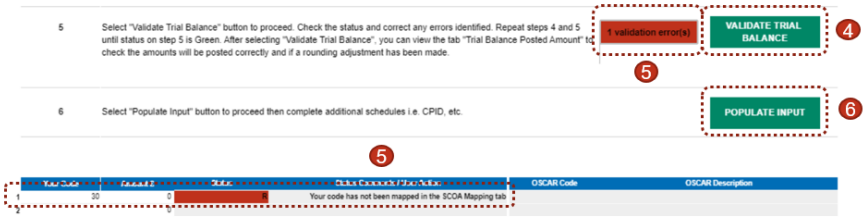
1. Click on 'Clear Trial Balance' button if you would like to clear the current data from the input table.
2. Enter the number of rows required for your mapping in the green box (this should be the same number of rows used to validate your SCOA mapping in the previous tab) and select 'Create Trial Balance Rows' button.
3. Enter your financial Account Codes under 'Your code' heading (this must be the same as 'your codes' in the SCOA Mapping tab. Enter the amounts to be posted under the 'Amount £' heading.




## Trial Balance Input (cont.)

> To enter financial data

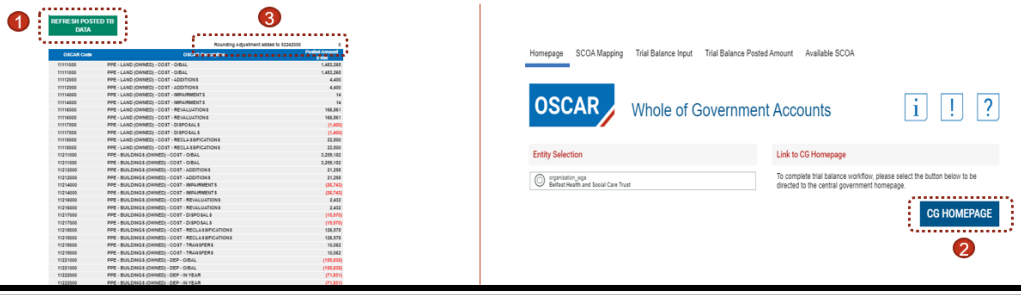
4. After that click on 'Validate Trial Balance' button. This will map your amounts to the SCOA codes that you entered in the SCOA Mapping tab, and it will identify the description of the proforma cell reference that the amount will be mapped to, alongside the sheet name and cell reference.
5. If there are any incorrect or incomplete mappings, you will see that the status box next to the 'Validate Mapping' button will turn red. Complete or correct the mappings and click on 'Validate Trial Balance' button again. Ensure that the status box turns green.
6. Next, click 'Populate Input' button to automatically post the amounts in your TB Mapping to the relevant cell references.



## Trial Balance Posted Amount

> Trial Balance Posted Amount

1. Press 'Refresh Posted TB Data' button to refresh all data entered and ensure that the amounts typed in the previous tab are present within the table.
2. After verifying the amounts, go back to the Homepage tab and select 'CG Homepage' to be directed to the Central Government Homepage.
3. If there is a rounded adjustment, it will be populated here.




## Available SCOA's

> Available SCOA's

1. Click on the drop down arrow next to 'Select Account' button for a list of SCOA codes to select from. Select your SCOA code and press 'Refresh' button to see the available SCOA.
2. All the Available SCOA's can be seen here

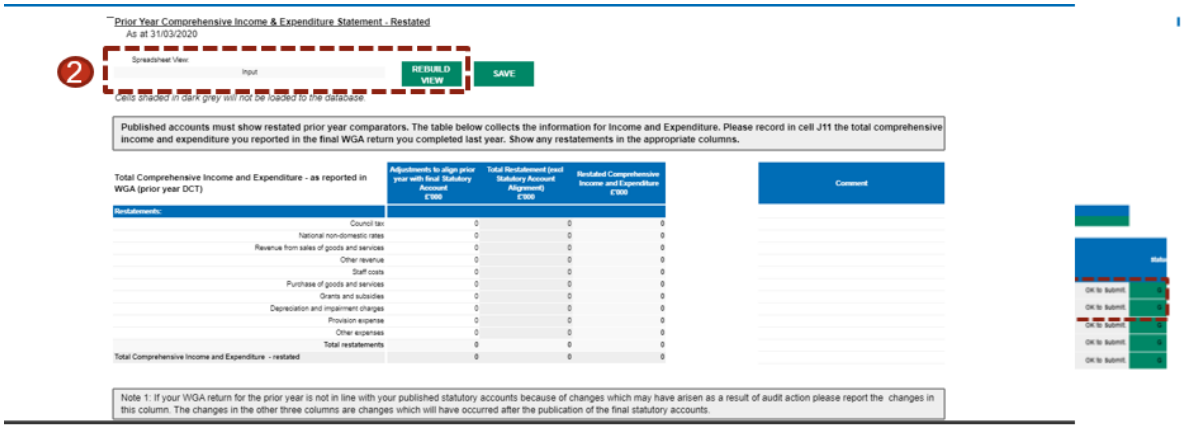
Q: Our account codes do not map easily to the SCOAs, so the TB method is not possible

A: You can map your entity's codes to Oscar II via the audit report (TB tab). Entities only need to go through the mapping exercise once. You can reuse the mapping to Oscar II SCOAs for many years after, as WGA SCOA code are not changed annually.

## 9. Restatement CI&E - Prior Year Comprehensive Income and Expenditure Statement - Restated

a) The restatements for prior year comprehensive income and expenditure that have been restated in the Restatement Analysis tab will be auto-populated in the Middle column on this tab, with the ability to enter adjustments in the first columns according to the income or expenditure type (such as staff costs, or grants and subsidies), and according to the reason for the adjustment (such as accounting policy changes, or changes to your authority's structure).

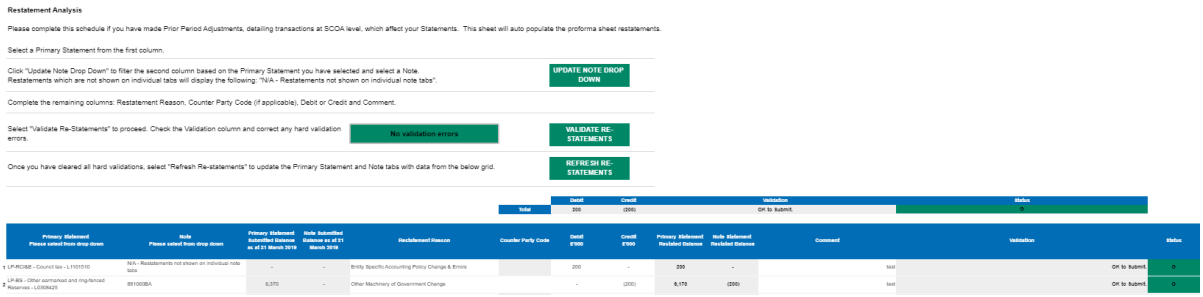
b) There is a spreadsheet view option on this tab to select from the two data input methods: Input and Copy/Paste.



## 10. Restatement Analysis

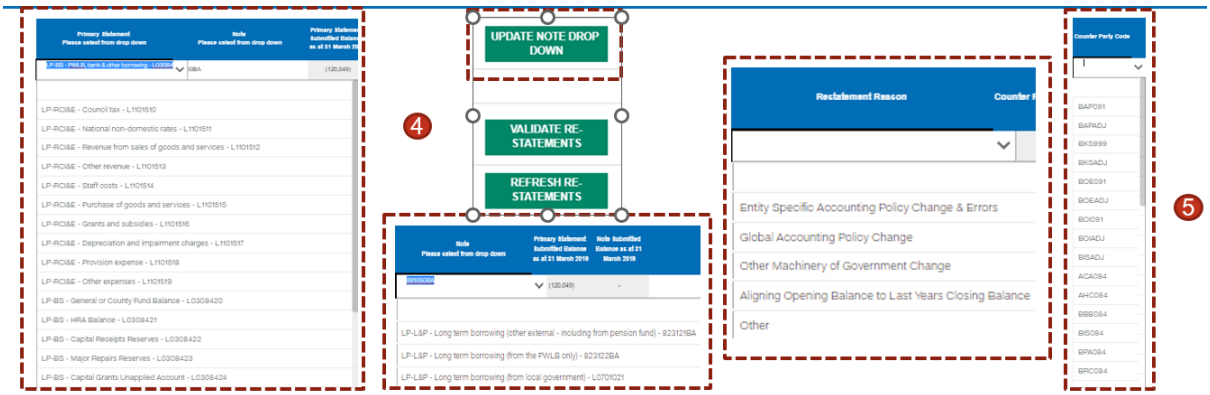
The Restatement tab is a new method and a singular tab for restatements which auto-populates the relevant proforma tabs.

Any entity who has made a prior period adjustment must complete this tab, detailing transactions at SCOA level, which affect their statements.




Please select the name of the affected tabs from the Primary Statement from the drop-down list. Click "Update Note Drop Down" to filter the Note column based on the primary statement you have selected and select a Note from the Note drop down list.

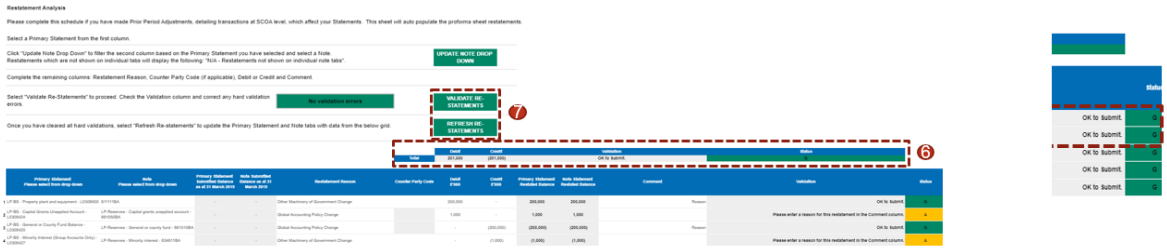
After that select the Restatement Reason from the drop down and leave a comment or description, without which the restatement won't be validated. Enter Counter Party Code from the dropdown if required



Then enter the debits and credits into the schedule.

Once the readjustments are entered, click on 'Validate Restatement' button, and correct primarily the hard validation errors which will be highlighted in red. Soft Validations highlighted in yellow can be commented. Restatements highlighted in Green needs no resolution. Once these validations are resolved, select 'Refresh Re-statements' to update inputs with restatement data.

Note - Positive numbers to be entered as is and negative numbers should be entered with a minus (-) sign before them and users should ensure that the Schedule balances, i.e., debits and credits should net to zero.




To change or delete a re-statement that has been validated, a reverse re-statement needs to be added. Note: Please do not amend or delete the re-statement, and instead add a reverse re-statement.

To add a reverse re-statement, select the Primary Statement and Note details like the re-statement that needs to be reversed and then reverse the debit or credit amounts. For e.g., in the below screenshot, Re-statement line 4 has been reversed in Restatement line 5 and the amount that was debited in Line 4 has been credited back in Line 5.

## 11. How to resolve Validation 900V0152

Please follow the instructions on the validation report to resolve the issue.
ERROR Check exit costs are not too high for £100,000+ column (local government).

Please investigate and resolve.

## 12. How to resolve Validation 900V0153

Please follow the instructions on the validation report to resolve the issue.
ERROR Check exit costs are not too low for £40,000 - £60,000 column (local government)

Please investigate and resolve.

## 13. How to resolve Validation 900V0154

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too low for £60,000 - £100,000 column (local government)

Please investigate and resolve.

## 14. How to resolve Validation 900V0155

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too high for < £10,000 column (central government)

Please investigate and resolve.

## 15. How to resolve Validation 900V0156

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too high for £10,000 - £50,000 column (central government)

Please investigate and resolve.

## 16. How to resolve Validation 900V0157

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too high for £50,000 - £100,000 column (central government)

Please investigate and resolve.

## 17. How to resolve Validation 900V0158

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too high for > £100,000 column (central government)

Please investigate and resolve.

## 18. How to resolve Validation 900V0159

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too low for £10,000 - £50,000 column (central government)

Please investigate and resolve.

## 19. How to resolve Validation 900V0160

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too low for £50,000 - £100,000 column (central government)

Please investigate and resolve.

## 20. How to resolve Validation 900V0161

Please follow the instructions on the validation report to resolve the issue.
ERROR - Check exit costs are not too low for > £100,000 column (central government)

Please investigate and resolve.

## 21. How to resolve Validation 900V0148, 900V0151

Capital commitment

The validation codes are:

LG: 900V0148
CG: 900V0151

Check your entries for Capital Commitment. Non-zero total should pass validation. A zero total with no "Y" will fail validation and show in the validation report.

By adding the "Y" in the extra line below "other financial commitments" and rerunning the validation report should now pass.

Please investigate and resolve.

## 22. How to resolve Validation 900V0149, 900V0150

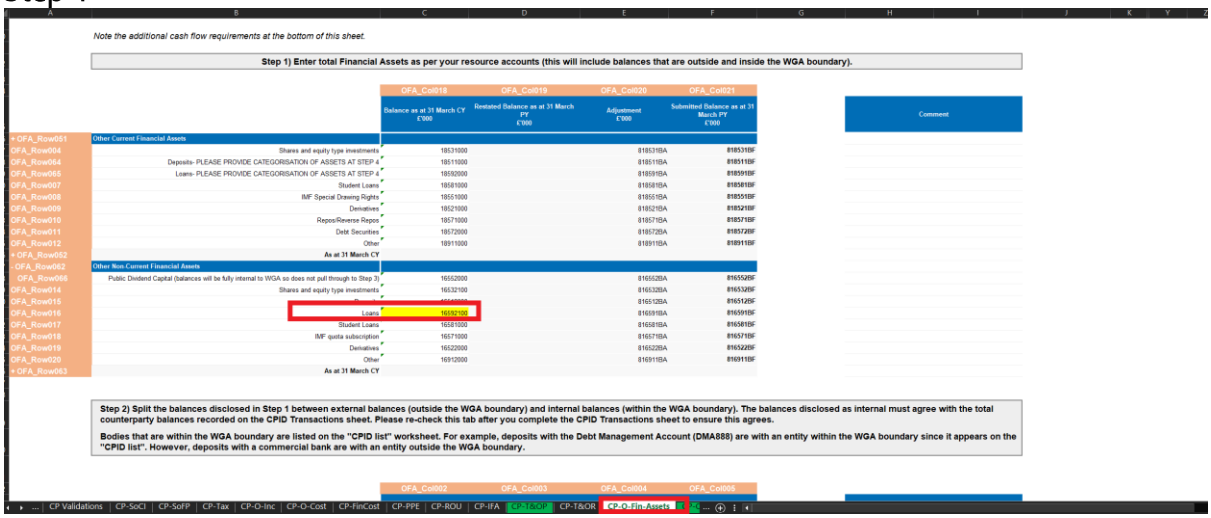
This validation ensures that **16592100 Loans in Step 1** equals the **total of loans entered in Step 2** (81651901 + 81651903).

If this equality is not met, the validation will fail.

If the equality holds, the validation will pass.

Please investigate and resolve.

### Step 1



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

**Step 1) Enter total Financial Assets as per your resource accounts (this will include balances that are outside and inside the WGA boundary).**

| | | OFA_Col018 | OFA_Col019 | OFA_Col020 | OFA_Col021 | |
|---|---|---|---|---|---|---|
| | | Balance as at 31 March CY £'000 | Restated Balance as at 31 March PY £'000 | Adjustment £'000 | Submitted Balance as at 31 March PY £'000 | Comment |
| + OFA_Row051 | **Other Current Financial Assets** | | | | | |
| OFA_Row004 | Shares and equity type investments | 18531000 | | 818531BA | 818531BF | |
| OFA_Row064 | Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4 | 18511000 | | 818511BA | 818511BF | |
| OFA_Row065 | Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4 | 18592000 | | 818591BA | 818591BF | |
| OFA_Row007 | Student Loans | 18581000 | | 818581BA | 818581BF | |
| OFA_Row008 | IMF Special Drawing Rights | 18551000 | | 818551BA | 818551BF | |
| OFA_Row009 | Derivatives | 18521000 | | 818521BA | 818521BF | |
| OFA_Row010 | Repos/Reverse Repos | 18571000 | | 818571BA | 818571BF | |
| OFA_Row011 | Debt Securities | 18572000 | | 818572BA | 818572BF | |
| OFA_Row012 | Other | 18911000 | | 818911BA | 818911BF | |
| + OFA_Row052 | **As at 31 March CY** | | | | | |
| - OFA_Row062 | **Other Non Current Financial Assets** | | | | | |
| OFA_Row066 | Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3) | 16552000 | | 816552BA | 816552BF | |
| OFA_Row014 | Shares and equity type investments | 16532100 | | 816532BA | 816532BF | |
| OFA_Row015 | | | | 816512BA | 816512BF | |
| OFA_Row016 | Loans | 16592100 | | 816591BA | 816591BF | |
| OFA_Row017 | Student Loans | 16581000 | | 816581BA | 816581BF | |
| OFA_Row018 | IMF quota subscription | 16571000 | | 816571BA | 816571BF | |
| OFA_Row019 | Derivatives | 16522000 | | 816522BA | 816522BF | |
| OFA_Row020 | Other | 16912000 | | 816911BA | 816911BF | |
| + OFA_Row063 | **As at 31 March CY** | | | | | |

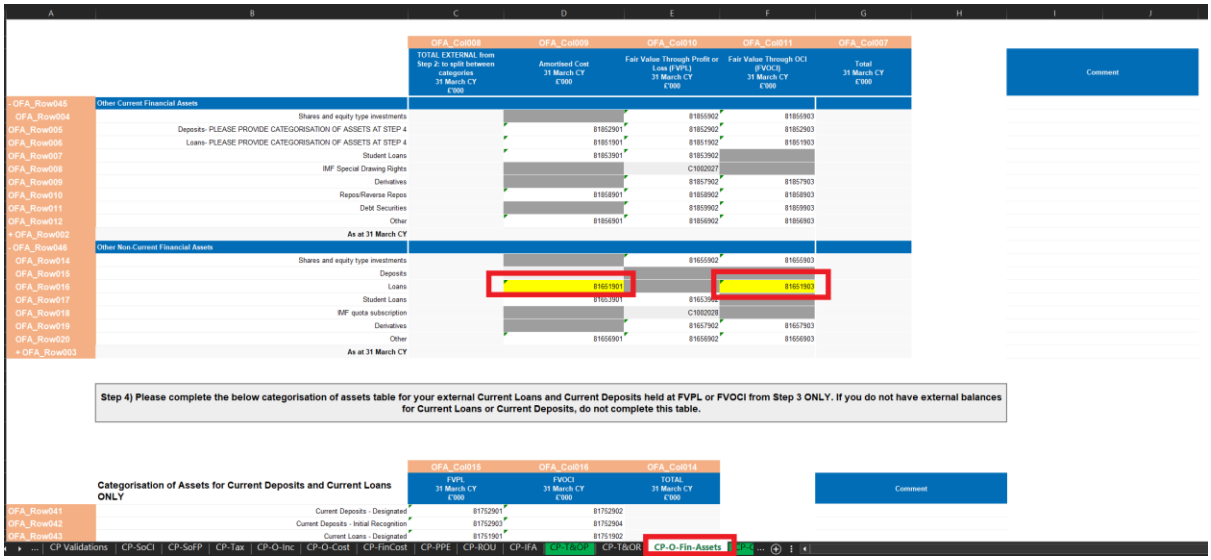
**Step 2) Split the balances disclosed in Step 1 between external balances (outside the WGA boundary) and internal balances (within the WGA boundary). The balances disclosed as internal must agree with the total counterparty balances recorded on the CPID Transactions sheet. Please re-check this tab after you complete the CPID Transactions sheet to ensure this agrees.**

**Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. 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.**

| | OFA_Col002 | OFA_Col003 | OFA_Col004 | OFA_Col005 |
|---|---|---|---|---|

CP Validations | CP-SoCI | CP-SoFP | CP-Tax | CP-O-Inc | CP-O-Cost | CP-FinCost | CP-PPE | CP-ROU | CP-IFA | CP-O-Fin-Assets | CP-T&OR | CP-O-Fin-Assets

### Step 2



| | | OFA_Col008 | OFA_Col009 | OFA_Col010 | OFA_Col011 | OFA_Col007 | |
|---|---|---|---|---|---|---|---|
| | | TOTAL EXTERNAL from Step 2: to split between categories 31 March CY £'000 | Amortised Cost 31 March CY £'000 | Fair Value Through Profit or Loss (FVPL) 31 March CY £'000 | Fair Value Through OCI (FVOCI) 31 March CY £'000 | Total 31 March CY £'000 | Comment |
| - OFA_Row045 | **Other Current Financial Assets** | | | | | | |
| OFA_Row004 | Shares and equity type investments | | | 81855902 | 81855903 | | |
| OFA_Row005 | Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4 | | 81852901 | 81852902 | 81852903 | | |
| OFA_Row006 | Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4 | | 81851901 | 81851902 | 81851903 | | |
| OFA_Row007 | Student Loans | | 81853901 | 81853902 | | | |
| OFA_Row008 | IMF Special Drawing Rights | | | C1002027 | | | |
| OFA_Row009 | Derivatives | | | 81857902 | 81857903 | | |
| OFA_Row010 | Repos/Reverse Repos | | 81858901 | 81858902 | 81858903 | | |
| OFA_Row011 | Debt Securities | | | 81859902 | 81859903 | | |
| OFA_Row012 | Other | | 81856901 | 81856902 | 81856903 | | |
| + OFA_Row002 | **As at 31 March CY** | | | | | | |
| - OFA_Row046 | **Other Non Current Financial Assets** | | | | | | |
| OFA_Row014 | Shares and equity type investments | | | 81655902 | 81655903 | | |
| OFA_Row015 | Deposits | | | | | | |
| OFA_Row016 | Loans | | 81651901 | | 81651903 | | |
| OFA_Row017 | Student Loans | | 81653901 | 81653902 | | | |
| OFA_Row018 | IMF quota subscription | | | C1002028 | | | |
| OFA_Row019 | Derivatives | | | 81657902 | 81657903 | | |
| OFA_Row020 | Other | | 81656901 | 81656902 | 81656903 | | |
| + OFA_Row003 | **As at 31 March CY** | | | | | | |

**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.**

| | Categorisation of Assets for Current Deposits and Current Loans ONLY | OFA_Col015 | OFA_Col016 | OFA_Col014 | |
|---|---|---|---|---|---|
| | | FVPL 31 March CY £'000 | FVOCI 31 March CY £'000 | TOTAL 31 March CY £'000 | Comment |
| OFA_Row041 | Current Deposits - Designated | 81752901 | 81752902 | | |
| OFA_Row042 | Current Deposits - Initial Recognition | 81752903 | 81752904 | | |
| OFA_Row043 | Current Loans - Designated | 81751901 | 81751902 | | |

CP Validations | CP-SoCI | CP-SoFP | CP-Tax | CP-O-Inc | CP-O-Cost | CP-FinCost | CP-PPE | CP-ROU | CP-IFA | CP-O-Fin-Assets | CP-T&OR | CP-O-Fin-Assets

Please investigate and resolve.