# Whole of Government Accounts

# Annex- Examples Resolving validation error 2024-25

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# 1. What is a Validation report

Filter al No. of Failed Validations Hard Validations Soft Validations	'User Explanation' column will r	Hard validations must be resolved by Un-resolved soft validations must ha idiations any explanations in the remain-please ensure that these the before you look	we a full Explanation added to them before submission to VGV R	VALIDATE					
Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used in	Validation References	User Explanation
89910036	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	
89910046	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 AHES reclassifications		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.

tep 4 - Submit and close Cycle 1				
For audited organisations, submit	reshold, select to submit the DCT for cycle 1. to finalise your cycle 1 WGA return and comment t be able to move back to previous workflow step			
SUBMIT FOR CYCLE 1	REFRESH VALIDATIONS	Hard Validations 3	Soft Validations	Submission Deadline 16-08-2024
Steps for Cycle 2		the Validation Re	r this step are a tota port tab and those d tab as 'Submission' v	letailed on the CPID
tep 5 - Reopen for Cycle 2 changes				

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 <u>must not exceed</u> 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

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alidation 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
0V0024	1	Scoa	C0602212			52242000			CP-O-Cost	ERROR: does not equal other expenses above
0V0025	1	Scoa	C1702000			Yes			CP-PP&E	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMO
0V0026	1	Scoa	C1802000						CP-IFA	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMO
00V0027	1		16288000			C0803303			CP-T&OR	Does not equal YE balance
0V0027	2		18588000							
0V0028	1		23188000			C0803304			CP-T&OP + T&OR	Does not equal YE balance
00V0028	2		26188000							
00V0029	1		C0803205			16169000			CP-T&OR	Must equal other receivables above
		Secon	0202006			12169000			CR.TR.OR	Must equal other receivables above
001/0020										
	1		C0903200			23179000			CP-T&OP	Must equal other payables above
00V0030 00V0031 00V0032			C0903200 C0903201			23179000 26179000			CP-T&OP CP-T&OP	Must equal other payables above Must equal other payables above
00V0031	1									
00V0031 00V0032	1	Scoa	C0903201						CP-T&OP	Must equal other payables above
00V0031 00V0032 00V0033	1	Scoa Scoa	C0903201						CP-T&OP	Must equal other payables above no clian movement pomintareanse complete the abornoval clian new boxes above TO REM
00V0031 00V0032	1 1 1	Scoa	C0903201	INV Row004	INV Col003		INV Row006	INV Col003	CP-T&OP	Must equal other payables above no clian movement pomintareanse complete the abornoval clian new boxes above TO REM
00V0031 00V0032 00V0033 00V0034	1 1 1	Scoa Scoa	C0903201				INV_Row006	INV_Col003	CP-T&OP CP-O-FIII-ASSES CP-O-FIII-Liab	Must equal other psyables above no oran movement doming team please complete the radiational usin flow boxes radive to read no cash movement during year? Please complete the additional cash flow boxes above to read
00V0031 00V0032 00V0033 00V0033 00V0034 00V0035	1 1 1 1	Scoa Scoa Rac	C0903201	INV_Row005	INV_Col003	26179000	-		CP-T&OP CP-O-FIII-ASSES CP-O-FIII-Liab	Must equal other pypables above no GRAF MOT SMEAT DOWNST TEAMT VLASE COMPLETE THE REDUTIONAL GRAF FLOW BOXES ABOVE TO REM NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REM Error: balance b/f must equal restated balance
00V0031 00V0032 00V0033 00V0034 00V0035 00V0035 00V0035	1 1 1 1 2	Scoa Scoa Rac Rac	C0903201	INV_Row005 INV_Row004	INV_Col003 INV_Col004	26179000	INV_Row006	INV_Col003 INV_Col004	CP-T&OP CP-O-FIN-Assets CP-O-Fin-Liab CP-Cash &	Must equal other psyables above no oran more mean provide the stant prease complete the reductional graph prove boxes above to ream no cash movement during year? Please complete the additional cash flow boxes above to ream
00V0031 00V0032 00V0033 00V0034 00V0035 00V0035 00V0036 00V0036	1 1 1 1 2 1	Scoa Scoa Rac Rac Rac	C0903201	INV_Row005 INV_Row004 INV_Row005	INV_Col003 INV_Col004 INV_Col004	26179000	-	INV_Col004	CP-T&OP CP-O-FIN-Assets CP-O-Fin-Liab CP-Cash &	Must equal other pypables above no GRAF MOT SMEAT DOWNST TEAMT VLASE COMPLETE THE REDUTIONAL GRAF FLOW BOXES ABOVE TO REM NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REM Error: balance b/f must equal restated balance
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00V0031 00V0032 00V0033 00V0035 00V0035 00V0035 00V0035 00V0036 00V0036 00V0037	1 1 1 1 2 1 2	Scoa Scoa Rac Rac Rac Rac Rac Rac Rac	C0903201	INV_Row005 INV_Row004 INV_Row005 INV_Row004 INV_Row005	INV_Col003 INV_Col004 INV_Col004 INV_Col005 INV_Col005	26179000	INV_Row006	INV_Col004	CP-T&OP CP-O-FIN-Liab CP-Cash & CP-Cash &	Must equal other pypables above NO GRW MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL GRW FLOW BOXES ABOVE TO REM NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REM Error: balance b/f must equal restated balance Error: balance b/f must equal restated balance
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00V0031 00V0032 00V0035 00V0035 00V0035 00V0035 00V0035 00V0035 00V0035 00V0035 00V0035 00V0037 00V0037 00V0038 00V0038 00V0039 00V0039 00V0040 00V0040	1 1 1 1 2 1 2 1 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2	5008 5008 Rac Rac Rac Rac Rac Rac Rac Rac Rac Rac	0093201	INV_Row005 INV_Row004 INV_Row004 INV_Row004 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row004 INV_Row005	INV_Col003 INV_Col004 INV_Col004 INV_Col005 INV_Col005 INV_Col006 INV_Col006 INV_Col007 INV_Col007 INV_Col008 INV_Col008 INV_Col008	26179000	INV_Row006 INV_Row006 INV_Row006 INV_Row006 INV_Row006	INV_Col004 INV_Col005 INV_Col006 INV_Col007 INV_Col008	CP-T&OP CP-O-FIN-Liab CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash &	Muit equal other pyables above AN CASH MOVEMENT DORING YEAR? PLEASE COMPLETE THE RECOMMENDAL CASH FLOW BOXES ABOVE TO REMIN NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMINE Error: balance b/f must equal restared balance Error: balance b/f must equal restared balance
00V0031 00V0032 00V0035 00V0035 00V0035 00V0035 00V0035 00V0035 00V0037 00V0037 00V0038 00V0039 00V0039 00V0040 00V0040	1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	5003 5003 8003 8003 800 800 800 800 800 800 80	C0903201	INV_Row005 INV_Row005 INV_Row005 INV_Row004 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row005 INV_Row004	INV_Col003 INV_Col004 INV_Col004 INV_Col005 INV_Col005 INV_Col006 INV_Col006 INV_Col007 INV_Col007 INV_Col008 INV_Col008 INV_Col008	26179000	INV_Row006 INV_Row006 INV_Row006 INV_Row006 INV_Row006	INV_Col004 INV_Col005 INV_Col006 INV_Col007 INV_Col008	CP-T&OP CP-OPHINASSES CP-O-Fin-Liab CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash & CP-Cash &	Muit equil other pyables above Mo CASH MOVEMENT DORING YEAR? PLEASE COMPLETE THE RECITIONAL CASH FLOW BOXES ABOVE TO REMIN NO CASH MOVEMENT DORING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMINE Error: balance b/f must equal restated balance Error: balance b/f must equal restated balance Error: balance b/f must equal restated balance Error: balance b/f must equal restated balance

#### OSCAR WGA – Annex – Examples Resolving Validation errors

 Ittps://www.gov.uk/government/publications/whole-of-government-accounts-2024-to-2025-guidance-for-prepares

 Request an accessible format.

 Image: State of the state of

<u>Whole of Government Accounts - GOV.UK</u> 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.

Filter	Failed Validations Only					Th	is indicates the	
Total No. of Failed Validations	4					sp	ecific tab on the	
Hard Validations	0	Hard validations must be resolved before submission to WGA	REFRESH VALIDATE				T where the ror is located.	
Soft Validations	4							for use on the DCT
		dations any explanations in the 'User Explanation' column will						mapping tool
	remain- please ens	ure that these are kept up to date before you lock						
▼ ¥alidation Gode ▼	Validation Category	Validation Type	Validation Description	Status	Value Return	a ¥alidation Message ▼	Used in 👻	Validation References
899N0111	Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.ethe SOFP must balance).	FAIL	8580	The SoFP does not balance	Balance Sheet	L0307102, L0302102, L0301102, L0308102
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

#### 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.

8]	N	o	P	٩	R	s	т	U	v	w
	Filter	Failed Validations Only								
No. of F	ailed Validations Hard Validations Soft Validations	3 0 3	Hard validations, must be resched before subn On-resolved soft validations must have a full Explanation added to them before submission to WGA		VALIDATE					
٧	alidation Code		dations any explanations in the 'User Explanation' column une that these are kept up to date before you lock Validation Type	Validation Description	Status	Value Beturned	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-18E; ;	LAP_Row060/LAP_Col018;L AP_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 89910011

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.

·	· · · · · ·	AB	AC		AD	AE
Reserves as at						
31/03/2024						
Spreadsheet View;						
Input	REBUILD VIEW	SAVE				
	VIEW					
Cells shaded in dark grey will not be loaded to the database.						
	USABLE RESERVES		Group Accounts Only			DO NOT AMMEND
	General or County Fund	Reserves of Group Entities	Minority Interest		Total	Total
	£'000	£.000	£,000		£'000	£'000
Carried forward at 31 March 2023 (closing bal from last year's V	VGA) -85,928	-165.542		0	-1,666,424	-547,607
Adjustr				0	-1,000,424 39,128	-347,007
Restated balance at the beginning of the	-			0	-1,627,296	-547,607
Opening balance at 1 April LRS_Co				0	-1,627,296	-547,607
Impact of adoption of IFRS16 General or County	Fund 0					0
(Surplus) or deficit on provision of ser	vices 44,268				97,230	97,230
Other Comprehensive Income and Expenditure						

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:	REBUILD
Input	VIEW
	£'000
cost of services	700,935
ation and non specific grant income and expenditure	
[ELG, VLG, SLG ONLY] Income from Council Tax [ELG, VLG, SLG ONLY] Revenue Support Grant	-141,475
[ELG, wLG, SLG UNLT] revenue support Grant [VLG ONLY] Income from police precepts (recognised in PCC accounts as income from council tax)	-166,537
[WLG ONL 1] income from police precepts (recognised in PCC accounts as income from councilicat) [ELG, VLG ONL 1] Non domestic rates retained income (Local Share)	0
[ELG, SLG, NLG ONLY] NDR Top up payments from central government / [SLG] NDR (Distributed NDR Pool) / [NLG] 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, VLG, SLG ONLY] LA levy income	0
[ELG, VLG, SLG ONLY] Business Rates Supplement Income	0
Amounts released from receipts in advance (deferred income)	0
[VLG ONLY]EU Grants	0
Capital grant & contribution	0
Capital grant income (from Govt or other VGA bodies)	-79,175
Capital grant & contribution income (from non-Govt bodies)	0
Taxation and non-specific grant incomes	644 925
plus(-)/deficit on the provision of services	97,230
al comprehensive income and expenditure	37,170

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

#### b. How to resolve Validation 89910012

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

onding Page Homepage Validati	ion Report Decimal Points Validations Validations Bulk	CPID Input CPID Transactions 1. SoCI		
Operating Cost 7 Fin Cost 8 F			2. SoFP 3. Rest	atement Analysis 4. Tax 5. Operating Income
	PPE 9. IFA 10. T&OR 11. T&OP 12. Other Fin Asset:	s 13. Other Fin Liabilities 14. Fin Instrume	nts 15. Cash & In	ventories 16. Provisions 17. Pensions 18. Reserves
Contingent Liabilities 20. Assocs	& JVs 21 Add Information			
. Contingent Liabilities 20. Assocs	& JVS 21. Add Information			
		_		
Hard validations must be resolved before submission to	WD4			
Un-resolved soft validations must have a full Explanation				
s any explanations in the 'User Explanation'				
hat these are kept up to date before you lock				
Validation Type	Validation Description	Status	Value Returned	Validation Message
Soft I	Validation Description addition to the increases in provision that are capitalised and therefore not charged to the I&E there are other increases in provision that are not charged to the I&E. An adjustment for such	Status FAIL, Please check or provide commentary	Value Returned	Validation Message Agree the provisions movement plus capitalised provision to the IAE or explain the adjustments the CPS
Soft	in addition to the increases in provisions that are capitalised and therefore not charged to the I&E			Agree the provisions movement plus capitalised provision to the I&E or explain the adjustments the
Soft I Soft P	n 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 rovide details of deviations from accepted accounting policies that you were required to disclosed	FAIL, Please check or provide commentary	1007	Agree the provisions movement plus capitalised provision to the I&E or explain the adjustments the CFS
Soft I Soft P Soft Ir	addition to the increases in provisions that are capitalised and therefore not charged to the I&E there are only increases in provisions that are not charged to the I&E. An adjustment for such movies details of deviations from accepted accounting policies that you urvee required to disclosed in your statutory accounts. You want to the strategies are applied and the strategies as the amovies of the strategies are the strategies and the strategies are strategies of the strategies.	FAIL, Please check or provide commentary FAIL, Please check or provide commentary	1007 -619	Agree the provisions movement plus capitalised provision to the I&E or explain the adjustments the CFS Depreciation expense does not equal depreciation charged in PP&E note
Soft I Soft P Soft K	a addition to the increases in provision that are capitalised and therefore not charged to the IA2. There are other increases in provision that are not charged to the IA2. An adjustment for such motivation to the increase of accounting of the IA2 and there in the IA2 increase of the IA2 and IA2 and IA2 and IA2 and IA2 and IA2 there is a superior in the IA2 and IA2 and IA2 and IA2 and IA2 increases in merers may be quite to finded each and grain fails actual agrees on termers in the grain of the IA2 and IAA2 and IA2 IA32 and IA2 and IA2 and IA2 and IA2 and IA2 and IA2 IA34 and IA2 and IA2 and IA2 and IA2 IA34 and IA2 and IA2 and IA2 IA34 and IA2 and IA2 IA34 and IA2 and IA2 IA34 and IA2 IA34 and IA2 IA34 and IA2 IA34 and IA34 IA34	FAIL, Please check or provide commentary FAIL, Please check or provide commentary FAIL, Please check or provide commentary	1007 -619 -24	Agree the provisions movement plus capitalised provision to the IAE or explain the adjustments to UPS Deprociation imperese does not expand expension charged in IPAE note Amountsation expense does not equal amountsation charged in IPA note
Soft I Soft P Soft Ir Hard 7	2.9 And begins for environment to behaviour as the molecular on the second on colliders and the second on the s	FAIL, Please check or provide commentary FAIL, Please check or provide commentary FAIL, Please check or provide commentary FAIL	1007 -619 -24 -32090	Agree the provisions movement plus capitalised provision to the LEC or explain the adjustments the CFD Depreciation expense does not equal experisations charged in PPLE note Amotisation expense does not equal amotisation charged in IVF and Adjustial gims/loses in reserves do not equal what is recognised in the pensions note
Son I Son P Son I Hard 7 Nate	a dollon to the increases in provisions that are capitalised and therefore not charged to the USE There are other increases in provisions that are not charged to the USE // a doubteref for such that are consistent of the second of the second of the second of the second increase of the second of the second of the second of the second of the function of the second of the second of the second of the second of the function of the second of the second of the second of the second of the function of the second of the second of the second of the second of the function of the second of the second of the second of the second of the function of the second of the second of the second of the second of the function of the second of th	FAIL, Plasse check or provide commentary FAIL, Plasse check or provide commentary FAIL, Plasse check or provide commentary FAIL FAIL	1007 -619 -24 -32090 -101,269	Agree the protectors movement plus capitalised provision to the LEC or explain the adjustments the CFS Depreciation expense does not equal structuration charged in IPALE note Annafastion expense does not equal annotastion charged in IPA note Addustial gianaloses in reserves du not equal what is recognised in the persions note INE SOF POSE NOT SERVICE
Soft F	In addition, their is non-science that are capitalised and therefore and charged to the SL. where an other increases the procession that are capitalised for the SL. is non-science to the science of the SL. And additional to the SL. Increase that an outcome of the SL. And additional to the SL. Market and the SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Additional to the SL. Additional to the SL. Market and SL. Market	FAL, Plase check or provide commentary FAL, Plase check or provide commentary FAL, Plase check or provide commentary FAL FAL	1007 -619 -24 -32090 -101209 -101269	Agne the provision inversent plus capitalised provisors to the 182 or explain the adjustments the CPS Depreciation expense does not equal depreciation sharped in PPAE note Amartination expense does not equal related and expenses note Adduced generations are not equal under a recognised in the persons note Internet to per note internet and expenses between the transmission of the Please ensure that the values balance
Sunt I Sunt P Sunt P Haud Haud Sunt Sunt I	In addition to the involvement is provident with the set of calculated and the Meeters and charged to the SE. There are other increases processing that are calculated by SE. An adjustment for sound in your addition second and according proteins that you were required to additional processing works and the second according proteins that you were required to additional processing works and the second according proteins that you were required to additional processing works and the second according proteins that you were required to additional processing works and the second according proteins that you were required to additional processing works and the second according to the second and under de additional grades and losses in the persons note. Balance shock Proceed according to the second according to the second according to the processing the second according to the second according to the second according to the second according to the second according to the processing the second according to the second according to the processing the second according to the second according to the Processing to the second according to the second according to the second according to the processing the second according to the second a	FAL, Plase check or provide commentary FAL, Plase check or provide commentary FAL, Plase check or provide commentary FAL FAL FAL FAL	1007 -619 -24 -32990 -101289 -101289 1029	Agene the provisions innovement plus capitalised provisions the half 20 respirate the adjustments the CPS Depreciation expense does not equal depreciations sharped in PPAE note Annotativation expenses does not equal valued in recognised in the provisions note IN STORE IN THE COMPARIANCE IN THE INFORMATION OF THE

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
--------------

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Landing Page	Homepage	Validation Re	port	Decimal Points	Validations	Validati
6. Operating Cos	st 7. Fin Co	st 8. PPE	9. IFA	10. T&OR	11. T&OP	12. Ot
19. Contingent L	iabilities 20	). Assocs & JVs	21.	Add Information		

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

# Pensions tab

	Gains/Losses on settlements and curtailments
	Premeasurement (gains) / losses:
60,66	Experience gains & losses on scheme liabilities
-88,29	Changes in actuarial assumptions
-149,38	Liabilities carried forward at 31 March 2022
	Assets
	CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Funded pension schemes - Assets - 8211118F
	CP-Pensions - Adjustment - Funded pension schemes - Assets - 82111BA
	Restated balance
	Transfers in/out
	Settlements
	Premeasurement (gains) / losses:
	Difference between expected and actual return on assets
	Changes in actuarial assumptions
	Assets carried forward at 31 March 2022
-149,38	Total liabilities and assets as at 31 March 2022
	Unfunded pension schemes
	Liabilities
	CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Unfunded pension schemes - Liabilities - 821311BE
	CP-Pensions - Adjustment - Unfunded pension schemes - Liabilities - 821311BA
	Restated balance
	Liabilities brought forward at 1 April
	Gains/Losses on settlements and ourtailments
	Premeasurement (gains) / losses:
	Experience gains & losses on scheme liabilities
	Changes in actuarial assumptions
	Liabilities carried forward at 31 March
	Assets
	Carried forward at 31 March (as shown in last year's accounts)
	Adjustment
	Transfers in/out
	Settlements
	Premeasurement (gains) / losses:
	Difference between expected and actual return on assets
	Changes in actuarial assumptions
	Assets carried forward at 31 March
	Total liabilities and assets as at 31 March
	Total
	Liabilities
-40,4	Carried forward at 31 March (as shown in last year's accounts)
	Adjustment

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.

Spreadsheet View: Input	REBUILD VIEW	SAVE												
ells shaded in dark grey will not be loaded to the database.														
			Г											
ote the additional cash flow requirements at the bottom of th	iis sheet.		_											
	Dvellings £'000	Building £'000	Land E'000	Networked Assets E'000	Single Use Military Equipment £'000	Transport Equipment E'000	Plant & Machinery £'000	Payments on account & assets under construction £1000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Vorks of Art £'000	Biological & Cultivated Assets £'000	Total £'000
operty, 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,
Adjustment	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		0	2,056,397	2,264,793	0	0	69,727,
At 1 April	0		23,777,104	0	0		278,669		0	2,056,397		0	0	26,112,
Additions Additions - owerings improvements, acquistions a new	0	73,107	52	0	0	9,468	50,537		0	262,947	320,208	0	0	716,
Adations - buildings (improvements, acquisitions & new)								0					_	
construction)								1,113,062						1,113,
Additions - land (improvements & acquisitions) Additions - plant, machinery & equipment (new construction)								0						
Additions - plant, machinery & equipment (new construction) Capitalised provisions			0		0									
Donations	0	391,693	59.386	0		82	(	1,598		2.612	4,299	0	0	459.
Impairment losses	0	690,226	-1.175.010	0	0	0			0	186	57		0	-484.
Impairment reversal	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.
Revaluations	0	1,821,260	-1,882,616	0	0	0	(		0	58	-62	0	0	-61,
Reclassifications	0	790,798	0	0	0	104	4,323	-868,077	0	954	14,034	0	0	-57
Transfers	0	909,576	366,380	0	0	81	18	26,683		2,024	3,697	0	0	1,308,4
						70,655	330,615			2,235,479	2,554,236			70,851,6

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:	REBUILD													
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 th	nis sheet.													
	Dvellings £'000	Building 1°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 & Vorks of Art £'000	Biological & Cultivated Assets £'000	Total E'800
Property, plant & equipment Depreciation Comment roward and match task shown in nast year s														
	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,98
Adjustment	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	-3,777,94
At 1 April	<u> </u>	4.0.44.000		0	0	-50,064	-29.722			-1,609,458 -251,207	-218.032	0	0	-1.659.53
Depreciation charge for the year Impairment depreciation	0	-1,341,039		0	0	-13,635	-29,722			-251,207	-218,032	0	0	-1,853,6.
Impairment reversal depreciation	0				0	0	0			0	0	0	0	
Disposals depreciation	0	2,212		0	0	1,798	-1.009			84,668	48,508		0	136,13
Revaluation depreciation	0	1,701,265		0	0	1,750	-1,000			145	40,000	0	0	1,701.4
Reclassifications depreciation	0	-1,994		0	0	33	2 324			-809	458	0	0	1,101,4
Transfers depreciation	0	0		0	0	0	0				400	0	0	
As at 31 March 2024	0	-69,749		0	0	-61,868	-192,186			-1,776,661	-1,693,561	0	0	-3,794,02
IBV at 31 March 2024	0	42.934.772	21.084.240			8,787	138,429			459.818	860.675		0	67,057,6

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.

Spreadzhoot Viow: Input	REBUILD VIEW	SAVE												
Cells shaded in dark grey will not be loaded to the databa	se.													
lote the additional cash flow requirements at the bottom o	of this sheet.													
	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment E'000	Transport Equipment E'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 E'000	Biological & Cultivated Assets €'000	Tota €*000
Disposals	0	-1,657,276	-61,056	0	0	-2,318	-2,932	-0,351	0	-88,693	-52,790	0	0	-1
Revaluations	0	1821260	-1,882,616	0	0	0	0	0	0	58		0	0	
Reclassifications	0	730,738	0	0	0	104	4,323	-866,017	0	354	14,034	0	0	
Transfers	0	303,516	366,380	0	0	81	18	26,683		2,024	3,697	0	0	
As at 31 March 2024	0	43,004,521	21,084,240	0	0	70,655	330,615	1,570,893	0	2,236,473	2,554,236	0	0	70,
Property, plant & equipment Depreciation Carried forward at 31 March (as shown in last		-430.193		0		50.004	-163,779			4 000 450	4 504 405		0	0.7
Carried forward at 31 March (as shown in last Adjustment	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,7
Restated Balance	0	-430,193		0	0	-50.064	-163,779			-1.609.458	-1,524,495	0	0	-3.77
At 1 April	0	-430,193		0	0	-50,064	-163 779			-1,609,458	-1,524,495	0	ŏ	-3,7
Depreciation charge for the year	ő	-1.341.039		ő	ő	-13.635	-29,722			-251,207	-218.032	ő	ő	-1.85
Impairment depreciation	ő	1,041,030		ő	ő	-15,055	-20,722			-201,201	-210,032	ő	ő	-1,0
Impairment reversal depreciation	ŏ	ŏ		ŏ	ŏ	ŏ	ő			ő	Ő	ŏ	ő	
Disposals depreciation	0	2.212		0	0	1,798	-1.009			84,668	48,508	ō	0	1
Revaluation depreciation	0	1,701,265		0	0	0	0			145	0	0	0	1,7
Reclassifications depreciation	0	-1,994		0	0	33	2,324			-809	458	0	0	
Transfers depreciation	0	0		0	0	0	0			0	0	0	0	
Ag at 31 March 2024	<u>_</u>	60 740	_	0	0	64,060	402,406			-1.776.661		0	0	-3,7
IBV 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	67,0
IBV AT 31 MARCH 2023		30,334,044	23,111,104	0	0	13,//4	114,890	1,301,100	0	446,939	740,298	0	0	65,9
Asset financing														
Owned assets	0	42,934,772	0	0	0	8,787	0	1,570,893	0		0	0		67,0
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFI residual interest Finance leased	0	0	0	0	0	0	0	0	0	0	0	0	0	

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.

31/03/2024										
Spreadsheet View:										
Input	REBUILD VIEW	SAVE								
Cells shaded in dark grey will not be loaded to the database.				Uther software &						
	Development Expenditure £'000	Patents £'000	Information Technology £'000	Uther software & software licences	Goodwill £'000	Licences, trademarks & artistic orginials £'000	Single Use Military Equipment	Emission Rights £'000	¥ebsites £'000	Total £'000
ntangible Assets Cost										
Carried forward at 31 March (as shown in last year's accounts)	2,533	0	C	16,321		0 0	C	) 0	0	18,
Adjustment	0	0	0	)0		0 0	C	) 0	0	
Restated balance		0	0			0 0	C		0	18,
Balance brought forward at 1 April		0	0			0 0	C		0	16,
Additions	12	0	(			0 0	0	) 0	0	1
Donations	0	0	(			0				
Impairment losses		0	(			0 0	C		0	
Impairment reversal	0	0	0			0 0	C		0	
Disposals		0	0			0 0	C	•	0	-
	0	0	0			0 0	C		0	
Revaluations		0		) 0		0 0	0		0	
Revaluations Reclassifications Transfers	0	0	0			0	0		0	

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	Uther software & software licences	Goodwill £'000	Licences, trademarks & artistic orginials £'000	Single Use Military Equipment	Emission Rights £'000	Vebsites £'000	Total £'000
Intangible Assets Amortisation										1
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			0	0		0	-14,81
At 1 April		0	0			0	0		0	-14,65
Amortisation charge for the year	29	0	0			0	0		0	-2,31
Impairment amortisation	0	0	0			0	0		0	
Impairment reversal amortisation	0	0	0			0	0		0	
Disposals amortisation	0	0	0			0	0		0	79
Revaluation amortisation	0	0	0			0	0		0	
Reclassifications amortisation	0	0	0			0	0		0	
Transfers amortisation	0	0	0			0	0		0	10.00
As at 31 March 2024				-16,198					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 reser	rves combined less any	revaluations v	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.

#### I&E NCS subjective analysis:

Depreciation & impairment lo	18565	
	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		
	Miscallanaous avnanditura - nlassa snalvsa in tabla halow	146

#### OSCAR WGA – Annex – Examples Resolving Validation errors

#### 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
ning 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
siment losses depreciation and											
Net Impairments to the ISE	-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

# <u>AHFS</u>

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.

			<i>a</i> .				U.	
Filter	Failed Validations Only							
otal No. of Failed Validations	4							
Hard Validations Soft Validations	4	Hard validations must be reso	ilved before submission to VGA nust have a full Explanation added to them before submission R V/	LIDATE				
0011 1010000	•							
	If you re-run the proforma validations a Explanation' column will remain- please e to date before yo	ensure that these are kept up						
Validation Code	Validation Category	Validation Type	Validation Description	Status	Yalue Returned	Validation Message	Used in	Validation References
899N0111	Numerical Accuracy	Hard	Ine top hair 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, L030110
900V0058	On tab	Hard	Balance check	FAIL	1090	Please ensure that the values balance	Balance Sheet	L0307202, L030710
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.

#### OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics 🗄 Local Government 🗸									Omolola (
≪ ⇔ ⇔ ⊟ <sub>4</sub> ² Ω M ∓ ≻= B -	0 0 0 5 .	=  [Base] ↓ ⊘							1009
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	J. Current Assets & A	AHFS K. Liab & I	Provs L. Fin Ins
Restated balance	at the beginning of the year	-3,091	-12,316	-15,407					
	Opening balance at 1 April	-3,091	-12,316	-15,407					
	Additions	0	0	0					
Transferred to	short term receipts in advance	0	0	0					
	Released to CI&E (in NCS)	0	0	0					
R	eleased to CI&E (outside NCS)	0	0	0					
	Repaid (conditions not met)	0	0	0					
	Total	-3,091	-12,316	-15,407					
Provisions					lusions Data Appeal		Provisions in respect of		
		Legal Claims Early De £'000	parture Provision Untaken 5 £7000 £70	itaff Leave B 00	lusiness Rates Appeal Provision 1000	Replacement of EU funding £'000	Provisions in respect of liabilities to the EU C000	Other Provisions \$1000	Total Provisions C'009
Provisions Carried forward at 31 March 2022 (d		Legal Claims Early De 17000 0	parture Provision Untaken 5 1000 CC	itaff Leave B 100 0	Rusiness Rates Appeal Provision £000	Replacement of EU funding £'000	Provisions in respect of isabilities to the EU £000	Other Provisions C'000 -959	
Carried forward at 31 March 2022 (d	Adjustments	Legal Claims Early De 1000 0 0	parture Provision Untaken 5 C000 CC 0 0	0	lusiness Rates Appeal Provision C000 0 0		0	-959 0	-95
Carried forward at 31 March 2022 (d Restated balance	Adjustments at the beginning of the year	Legal Claims Early De C'000 0 0	Destruction Untaken 5 COOP 0 0 0 0		tusiness Rates Appeal Provision COOD 0 0 0		0 0 0	-959 0 -959	-95
Carried forward at 31 March 2022 (d Restated balance	Adjustments e at the beginning of the year Opening balance at 1 April 2022	0 0 0 0 0	C000 CC 0 0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	-959 0	-95
Carried forward at 31 March 2022 (d Restated balance	Adjustments at the beginning of the year Opening balance at 1 April 2022 Additional provisions	0 0 0 0 0 0	C000 CC 0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	-959 0 -959	-95
Carried forward at 31 March 2022 (d Restated balance e	Adjustments e at the beginning of the year Opening balance at 1 April 2022	0 0 0 0 0	C000 CC 0 0 0 0	0 0 0	0 0 0 0	0 0 0 0 0	0 0 0	-959 0 -959 -959 0	-95
Carried forward at 31 March 2022 (d Restated balance e	Adjustments a at the beginning of the year Opening balance at 1 April 2022 Additional provisions Provision utilised in year	0 0 0 0 0 0 0	Cross Cross	0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	959 0 959 959 0 0	-95
Carrent forward at 31 March 2022 (d Restated balance e	Adjustments e at the beginning of the year Opening balance at 1 April 2022 Additional provisions Provision utilised in year used amounts reversed in year	0 0 0 0 0 0 0	C COO C C C C C C C C C C C C C C C C C	0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	959 0 -959 -959 0 0 0	-95
Carried forward at 31 March 2022 (d Restated balance e	Adjustments e at the beginning of the year Opening balance at 1 April 2022 Additional provision Provision utilised in year used amounts reversed in year Unwinding of discount	Croco 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C000 CC 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	-959 0 -959 -959 0 0 0 0 0	-95
Carried forward at 31 March 2022 (d Restated balance e	Adjustments e at the beginning of the year Opening balance at 1 April 2022 Additional provisions Provision utilised in year used amounts reversed in year Unwinding of discount Transfers in-year	Croco 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C000 CC 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	-959 0 -959 -959 0 0 0 0 0	-95
Carried toward at 31 March 2022 (d Restated balance d Un Spoll between short & long torm Short term co	Adjustments at the beginning of the year opening balance at 1 April 2020 Additional provisions Provision utilised in year used amounts reversed in year Unwinding of discount Transfers in-year As at 31 March 2023 imponent of provisions balance	Croco 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C000 CC 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	-959 0 -959 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-95
Carried forward at 31 March 2022 (d Restated balance d Un April Softween short & Song timm Schut term co	Adjustments a the beginning of the year opening balance at I April 2022 Additional provisions Provision utilised in year and amount revened in year Unwinding of discount Transfers in year As at 31 March 2023 imponent of provisions balance emponent of provisions balance		COOS         CC           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	999- 0 959- 999- 0 0 0 999- 999- 999- 99	
Carried toroard at 31 March 2022 (d Restated balance C Un Split between short & long toron Stort term oc Long term oc	Adjustments at the beginning of the year opening balance at 1 April 2020 Additional provisions Provision utilised in year used amounts reversed in year Unwinding of discount Transfers in-year As at 31 March 2023 imponent of provisions balance		COOS         CC           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	-959 0 -959 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-96 -96 -95 -95 -95 -95 -95 -95
Carried forward at 31 March 2022 (d Restated balance d Befol federeen short & long term Short term Short term Carry term Enable down info sepected terms of discounded cash flows:	Adjustments at the beginning of the year opening balance at Apri 2002 Additional provisions Provision balance in year used amounts revened in year Unividing of discount Trensfers in year As at 31 March 2002 reported of provisions balance mponent of provisions balance Total		Cool C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-959 0 -469 -359 0 0 0 0 - 459 0 -459 - 459	
Carried forward at 31 March 2022 (d Restated balance d Befol federeen short & long term Short term Short term Carry term Enable down info sepected terms of discounded cash flows:	Adjustment e at the beginning of the year of a stimp bisince of 1 April 2022 Additional provisions Provision utilized in year Unwinding of discourt Transfers in-year As at 31 March 2022 emponent of provisions balance mapanet of provisions balance Total addet from short term balance	C 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cool C C	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-959 0 -859 0 0 0 -959 -859 -859 -859 -859	
Carried forward at 51 March 2022 (d Restated balance d Un Spot between short R long term Short term Short term oc Long term oc Ernelt down into expected term g of discounted cash flows:	Adjustments at the beginning of the year opening balance at Apri 2002 Additional provisions Provision balance in year used amounts revened in year Unividing of discount Trensfers in year As at 31 March 2002 reported of provisions balance mponent of provisions balance Total		Cool C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-959 0 -469 -359 0 0 0 0 - 459 0 -459 - 459	Total Provision Not

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.

M N	0	Р	Q	R	S	T	U	v	
Filter	Failed Validations Only								
ailed Validations	5								
Hard Validations Soft Validations	1		n be resolved before submission to WGA Idations must have a fullExplanation added to them before subm	VALIDATE					
	If you re-run the proform: explanations in the 'Us column will remain- ple	er Explanation'							
Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	
899L0117	Internal Consistency	Hard	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	FAIL, Please check or provide commentary	1	Step 2 - internal balance must match total CPID allocations for the account code shown	Inv, JVs & Assoc	IVA_Row004/IVA_Col004, IVA_Row013/IVA_Col004	

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.

Inv, JVs& Association tab

\$ ← → B <b>∠</b> * Ω M								100% Q
actions - FAILED/READ ONLY A. CI&E B. I&E NCS Subjective Analysi	s C. Re-statemen	t C&IE D. Balance	Sheet E. Restate	ement Analysis F	PPE & Invest Prop	G. ROU	H. Intangibles	I. Inv, JVs & Assoc
Step 2) Split the balances disclosed in Step 1 between external balance	es (outside the WGA	boundary) and interna	al balances (within t	he WGA boundary).	The balances disclo	osed as interr	nal must agree witi	h the total
counterparty balances recorded on the CPID Transactions sheet. Pleas the CPID list which can be downloaded from the link on the Homepage	se re-check this tab a	fter you complete the	CPID Transactions	sheet to ensure this	agrees. Bodies that	t are within th	e WGA boundary	are listed on
list. However, deposits with a commercial bank are with an entity outs	ide the WGA boundar	y.	agement Account (L	MAGGO) are with an	enuty within the wo	SA Doundary	since it appears o	In the CFID
	70701 A							
	between External and Internal 31 March 2024	Of which External Balances 0 31 March 2024	31 March 2024	Your internal balance must match your total CPID allocations for the account			Comment	
	£'000	£'000	£'000	code shown				
Short Term Investments								
Shares and equity type investments	0	0	0	1853100				
Deposits	49,885	19,557	30,328	1851100				
Loans	0	0	0	1859200				
Other	0	0	0	1891100				
As at 31 March 2024	49,885	19,557	30,328					
Long Term Investments								
Shares and equity type investments	15	15	0	1653210				
Deposits	35,753	15,446	20,307					
Loans	0	0						
Other	0	0	0	1691200				
As at 31 March 2024	35,768	15,461	20,307					

# CPID transaction tab

H Select "Switch M Current input me		for CPID Data to switch to "CPI Bulk CPID Input	м	Ν	O SWITCH METHOD	Q	R	s	T VALIDATE	U Hard Validation Erro Soft Validation Erro		W Publish 0
		is "Bulk CPID Input" you cannot e	mark a							Soit Validation Erro	15:	U
		ten as required. Please note data										
Add Rows	Select Accou		viii be incre	mented each tin	Enter no. of rows		the Bulk CPID	ADD ROWS				
Delete Rows	000000710000				Enter no. or rollo							
	-	rows- either select an individual acc	ount and a	row no. to delete			i), or select a ran	ge of accounts and	_			
	Select Accou	Int		OR	Enter row no. to delete			DELETE ROW				
Select Range	of Accounts Lowest Accou	nt		Enter range	of rows to delete Lowest Row no.							
	Highest Accou				Highest Row no.			DELETE RANGE				
Filters	Account Co	de Total SCOA	or		Match Relationship	All Match Re	lationships	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			E3339	E2321X	5,202	Waverley Borough Council	Lancashire County Council		G
3	16512000	NCA - DEPOSITS	11			E9999	5025000	5,093	Waverley Borough Council	South Ayrshire Council		G
	16512000	NCA - DEPOSITS	11			E9999	E4606X	5,003	Waverley Borough Council	Walsall Metropolitan Borough Council		G
4			11			E3399	\$032XX	5,000	Waverley Borough Council	West Dunbartonshire Council		G
4	16512000	NCA - DEPOSITS										
	16512000	NCA - DEPOSITS						25,307				

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.

#### OSCAR WGA – Annex – Examples Resolving Validation errors

IN Inttps://paw.oscar.nmr.gov.uk//perspective=dasnooardoud=ceabbol9-up/	0-4007-9100-00CT70480900					A" W	ne ⊘ n ⊁=	₩ %
BM Planning Analytics 🗄 Local Government 🗸							Omolol	a Oyetun bi 유
· ・ -  見 ご の 画 下 ト 目 の 回 日 ひ ー	[Base] ] ⊘							0% Q Fiel
lysis F. PPE & Invest Prop G. ROU H. Intangibles I. Inv, JVs & Assoc	J. Current Assets & AHFS	K. Liab & Provs	L. Fin Inst	M. Collection Fund	N. IAS 19 Pension Liability	O. Reserves	P. Non Current Assets	Q. Additional
	Payments due between 2 and 5 years	0						
	Payments due after 5 years	0						
	Total payments	0						
Contingent assets/liabilities- Part 1		2022-23 Yes/No		Con	nment			
IAS37 contingent asset	s > £500m individually or as a grov							
	s > £500m individually or as a grou?							
IAS37 unquantifiable contingent liabilit	es with a possible worth of > £500 ?							
LAST gundh IAST gundhäle cell taihiet AST gundhäle cell taihiet IAST gundhäle cell IAST gundhäle celligen IAST gundhäle celligen	Illes-guarantees (excludes pensions) bile contrapent liabities - indemnities environment damage & decom costs ingent liabities - pension guarantees les - Illigation (non-employee related) abitifies - litigation (encipyee related) uantifiable contingent liabities - other LaSST guaritifiable contingent assets	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
Post balance sheet events-Part 1 Adjusting post balance sheet	events included greater than £100m	Yes/No		Con	nment			
	events included greater than £100m							
NB - If you have post balance sheet events that are significant for WGA w	e will approach you for further details							
Post balance sheet events- Part 2		Year End Date		Con	nment			
Please enter your Year End date as a number - un	ing the format ddmmyy - e.g. 310323							
Staff Numbers								
Suggest sourcing from the ONS Quarterly Public Sector Employment Survey (QPSES) [if you are a Otherwise can be sourced from your HR system.	equired to complete it].	2022-23 Thole numbers only		Con	nment			

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.

#### Other Financial Liabilities tab

Interest or great         Both shart are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with an entity outside the WGA boundary.         Image: State of the the the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with an entity outside the WGA boundary.         Image: State of the	Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with a nettity outside the WGA boundary.	idit 🖺 ∨ ⊕ ≪ 与 → 🗟 🖉 ρ	[22]						
bodies that are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a commercial bank are with an entity outside the WGA boundary WGA boundary since it appears on the "CPIDI list". However, deposits with a commercial bank are with an entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary are within the WGA boundary are listed on the "CPIDI list" worksheet. For example, deposits with a entity outside the WGA boundary Foundaries listed on the "CPIDI list" worksheet. For example, deposite with a entity outside the WGA boundary fore Current Financial labeles the Bi 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Big deg to that are within the WGA boundary are listed on the "CPUD list" worksheet. For example, deposits with an entity outside the WGA boundary.       Image: Comparison on the "CPUD list" worksheet. For example, deposits with an entity outside the WGA boundary.         Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.       Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.         Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.       Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.         Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.         Image: Comparison on the "CPUD list". However, deposits with a commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.         Image: Commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.         Image: Commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.       Image: Commercial bank are with an entity outside the WGA boundary.         Image: Commercial bank are with an entity outside the WGA boundary.       Image: Comme		in Cost 8. PPE	9. ROU 10. IFA	11. T&OR 1	2. T&OP 13. Other Fi	n Assets 14. Other Fin Liabilities	15. Fin Instruments	16. Cash & Invento
31 March 2024         31 March 2024         31 March 2024         allocations for Randbacture of the account of the accou	11 Minut, You         21 Minut, You         21 Minut, You         20 Minut		ed on the "CPID list" ". However, deposits	worksheet. For exam with a commercial be	ple, deposits with th ank are with an entit	ne Debt Management Ac y outside the WGA bour	count (DMA888) are with an entity withi ndary.	in the	
Derivatives         4.244         0         0.294           Det Search 2         0         0         05544000           Dree Verrer Francial Labites (FFS 18)         0         0         05544000           Berindets in druction (Berin d'Erginatory)         0         0         0           Berindets in druction (Berin d'Erginatory)         0         0         0           Berindets in druction (Berin d'Erginatory)         0         0         0           Thancol Labites (FFS 18)         0         0         0         0           Francol Labites dres (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0           Francol Labites one (FFS 18)         0         0         0         0 <t< td=""><td>Praced Quarterise         0         0         2000000000000000000000000000000000000</td><td></td><td>31 March 2024</td><td>31 March 2024</td><td>31 March 2024</td><td>allocations for the account</td><td>Comment</td><td></td><td></td></t<>	Praced Quarterise         0         0         2000000000000000000000000000000000000		31 March 2024	31 March 2024	31 March 2024	allocations for the account	Comment		
Dentifiered         4,244         0         0.245           Det         0.0         0.0544000           Det         -111,57         0.0554000           Det         -111,57         0.0554000           Det         -111,57         0.0554000           Det         -0.0         0.0           Beninstein indivision (Brin of Englandy)         0.0         0.0           Beninstein indivision (Brin of Englandy)         0.0         0.0           The Specin Daving Regist (Exb.org)         0.0         0.0           Financial labilities in the EU         0.0         0.0           Financial labilities of the EU         0.0         0.0           Financial labilities or the EU         0.0         0.0           Coher Hend Carrente E         0.0         0.0           Det Bounder         0.0         0.0           Det Bounder         0.0         0.0           Det Bounder         0.0         0.0	Obs:								
Det Bouries         0         0         0544000           Other Ourset/Financial Isolities (IPES 10)         0         0         0           Other Ourset/Financial Isolities (IPES 10)         0         0         0         0           Other Ourset/Financial Isolities (IPES 10)         0         0         0         0         0           Other Ourset/Financial Isolities (IPES 10)         0	Obst Shurika         O         O         2894000           Other Church Financia Laitistes (FFS 16)         O         O         2894000           Diversortia monitosi (Erson		0						
One of the Current Financial Liabilities (FPS 16)         111157         0         25580000           Other Current Financial Liabilities (FPS 16)         0         0         111         1111111         1111111         1111111         1111111         11111111         11111111         111111111         111111111111111111111111111111111111	Other Ober Current Francial labilities (IPRS 18)         0         0         0           Bannotes in diruction (Bink of Ergination)         0         0         0         0           Bannotes in diruction (Bink of Ergination)         0         0         0         0         0           Bannotes in diruction (Bink of Ergination)         0		-5,264		-5,284				
Other Duries Flavabilizations (FRS 16)         0         0           Berkindes in orbusten (Breit of Lighand offs)         0         0         ns           Mith Speak Drawng Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Finance Ibalities tower Ryths (EEX only)         0         0         ns           Other Root Carreet Financial Lisbilities         -116,841         -116,841         ns           Other Root Carreet Financial Lisbilities         -116,841         -116,841         ns           Other Root Carreet Financial Lisbilities         -116,841         -116,841         -116,841           Develoating Carreet Securities         -168,942         -0         25521000           Develoating Carreet Securities         -0         -0         2552100           Other Financial Lisbilities (FR3 16)         -0         0         2552100	Other Curver Financia Laitities (PRS 16)         0         0         0           Barnotes in orustics (Res r of gradow)         0         0         0         0           MP Special Dearing Right (EAH roy)         0         0         0         0         0           Financial Laitities (Sen V S)         0         0         0         0         0         0           Financial Laitities (Sen V S)         0		0		0				
Bakwate induktion Bakwit of Rejand only         0         0         ne           IMF Special Drawing Rights (ESB only)         0         0         ne           Treakung Bits (DAK)         0         0         ne           Financial labilities one Bits Bits Bits         0         0         ne           Financial labilities one Bits Bits Bits         0         ne         ne           Financial labilities one do sammat bots in resold on Sammatic Mits         1118,84         -1111,97         -2,984           Other Kon-Camerer Financial Labilities         -0         -0         -0         -0           Financial Labilities         -1118,84         -1111,97         -2,984         -0         -0           Other Kon-Camerer Financial Labilities         -1118,84         -1111,97         -2,984         -0         -0           Data statut         -2,984         -0         -0         -0         -0         -0           Cher Mon-Camerer Financial Labilities         -2,984         -0 <td>Barnotes norulatio (Ben of Dipad on)         0         0         nin           MF Specia Drawny Rpths (ESA nny)         0         0         nin           Trawny Bis (MA nny)         0         0         nin           Francial Labities over to external location to the U         0         0         nin           Francial Labities over to external location to the U         0         0         nin           Other Moos Current Financial Labities         -         -         -           Other Moos Current Financial Labities         -         -         -         -           Other Moos Current Financial Labities         -         0         -         -           Other Moos Current Financial Labities         -         0         -         -           Other Moos Current Financial Labities         -         0         -         -<td></td><td>-111,577</td><td></td><td></td><td></td><td></td><td></td><td></td></td>	Barnotes norulatio (Ben of Dipad on)         0         0         nin           MF Specia Drawny Rpths (ESA nny)         0         0         nin           Trawny Bis (MA nny)         0         0         nin           Francial Labities over to external location to the U         0         0         nin           Francial Labities over to external location to the U         0         0         nin           Other Moos Current Financial Labities         -         -         -           Other Moos Current Financial Labities         -         -         -         -           Other Moos Current Financial Labities         -         0         -         -           Other Moos Current Financial Labities         -         0         -         -           Other Moos Current Financial Labities         -         0         -         - <td></td> <td>-111,577</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-111,577						
INF Speak Dwang Bytis (EEA only     0     0     na       Other Handal labilities to the EU     0     0     na       Francial labilities to the EU     0     0     na       Other Hond Contrast Ed Marking EU     1116/31     -722.88     0     2591200       Coher Hond Contrast E Variantia     -0     0     2591200       Dentational Labilities     -0     0     2591200       Dentational Labilities (PR5 16)     0     0     2591200       Other Financial Labilities (PR5 16)     0     0       Other Financial Labilies (PR5 16)<	IMP Space Dawn R Not RES ANY         0         0         0           The space Dawn R Not RES ANY         0         0         0           Financial Labities over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Financial Labities over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the SL SUNDANA         0         0         0           Charles over a to external looks in space of recordence to the starma looks in space of recordence to external looks in space of recorden		0	-					
Treasury Bits (MA only)         0         0         na           Financial labelités de desemblodies in respect of relationament of EU control         0         nis           Financial labelités de desemblodies in respect of relationament of EU control         0         nis           As at 31 March 2024         -118.641         -111.077         -3.964           Other Hon-Current Financial Labelities         -722.86         -29.92000           Dénotriso         -5512         29.92000           Dénotriso         -6.9512         -29.854200           Dénotriso         -6.9512         29.852000           Dénotriso         -6.9512         -0.952000           Dénotriso         -6.9512         -0.952000           Dénotriso         -0.95000         -0.952000           Dénotriso         -0.95000         -0.952000           Dénotriso         -0.950000         -0.9520000	Treamy Bin (DMA any)         0         0         nin           France I labilities to exit of exit (Annu Annu Annu Annu Annu Annu Annu Ann		0						
Prancial liabilities to the SU         0         ns           Francial liabilities coved to extential loss in response of registrements of regi	Prinancial labilities over 6 to relationate to the SU         0         nin           Financial labilities over 6 to relationate to relatinde to relationate to relationate to relationate to rela		0		0				
Financial labilities over to external bodes in respect of registrational modes in respect of registratin respect on respect on respect on respect on respect on respect	Prancel labilities over to existent of output over the function		0	0	U				
As at 11 March 2024         -118,841         -111,977	As at 31 March 2024	Financial liabilities owed to external bodies in respect of replacement of	0	0					
Other Non-Carrent Financial Liabilities         -1722.886         -1722.880         0         2591000           Denvelves         -3,512         0         -5512         2382000           Detet Securities         0         0         2594000           Detet Securities         0         0         2594000           Detet Securities         0         0         2594000           Other Financial Liabilities (FRS 16)         0         0         2594000           Other Financial Liabilities (FRS 16)         0         0         2596000           Other Financial Liabilities (FRS 16)         0         0         16	Other Nos-Cannot Brancial (Labities		-116.841	-111.577	-5.264				
Derivatives         4.5/12         0         4.5/12         2252200           Dette Securities         0         0         2384000           Dette Securities         0         0         2382000           Dette Securities         0         0         2382000           Onew	Der tansie								
Det Seurities         6         0         23544000           Detests by bands         6         0         23582100           Other Financial labilities (FPS 40)         6         0         23582000           Other Financial labilities (FPS 40)         6         0         0           Financial labilities (FPS 40)         0         0         nix	Destise Securise         0         0         2284400           Destise type/size         0         0         24862100           Other Financial labilities (FRS 16)         0         0         2286200           Other Financial labilities (FRS 16)         0         0         0	Financial Guarantees	-722,886	-722,888	0	23512000			
Depends by bends         0         0         0         23592100           Oner         - 478,590         - 678,590         0         23592000           Oner Finandial labilities (the BL)         0         0         0           Financial labilities (the BL)         0         0         0	Decisity parks         0	Derivatives	-5,512	0	-5,512	23522000			
One         478,640         -571,550         0         23562000           One Financial labelises (PRS 16)         0         0         0         0           Financial labelises (PRS 16)         0         0         0         0	One         -478,550         -578,550         0         2259000           Other Financial labilities (FR3 16)         0         0         0         0           Financial labilities oved to external bodies in respect of regularement of El Unionity         0         0         0         0	Debt Securities	0	0	0	23544000			
Other Financial (abilities (FPS 16) 0 0 0 0 Prinancial (abilities to the EU 0 0 na	Other Financial labilities (PRS 16)         0         0           Prinnoial labilities over to external tooles in respect of regulatement of El funnoial labilities over to external tooles in respect of regulatement of El funnoial         0         nia	Deposits by banks	0	0	0	23592100			
Other Financial Jabilities (FRS 16) 0 0 0 Financial Jabilities to the EU 0 0 na	Other Financia labilities (PSS 16)         0         0         0           Prinnoia labilities oved to external tooles in respect of regulatoriment of El funning         0         0         nis	Other	-578,550	-578,550	0	23592000			
	Financial labilities over to external tooles in respect of regulatorient of EU financial Control of	Other Financial liabilities (IFRS 16)	0	0	0				
	EU funding 0 0 Na	Financial liabilities to the EU	0	0		n/a			
	Controlling								

# CPID transaction tab

	ng Analytics	📋 Central Government 🗸									Scott Goodrich 옷 @
🕽 Edit 🔯	× ⊕ ≪	5 0 B 2 0 B									100% @ Fields 🚆
. IFA 11.1	T&OR 12. T8	OP 13. Other Fin Assets 14. C	ther Fin Liabilities	15. Fin Instrume	nts 16. Cash & Inve	entories 17. Provisions	18. Pensions	19. Reserves 20. Co	ntingent Liabilities 21. Assocs &	JVs 22. Add Information	CPID Transactions - not for entity use
Select "Switch I Current input m	-	for CPID Data to switch to "CPID Transac CPID Transaction	tion"		SWITCH METHOD			VALIDATE	Hard Validation Errors Soft Validation Errors		Submissi 0 51
f the current inp	ut method selected	I is "Bulk CPID Input" you cannot edit this sh	neet - to edit this sheet y	ou have to click the "	Switch Method" button.						
		ten as required. Please note data will be inc	remented each time yo	u "Refresh CPID Tran	_	PID input" tab.					
Add Rows	Select Accourt	it	•		Enter no. of rows		ADD ROWS				
here are two m	ethods of deleting Select Accourt	rows- either select an individual account an	d a row no. to delete (as			t a range of accounts and rows	to delete.				
				OR	Enter row no. to delete		DELETE ROV	~			
Select Ran	ge of Accounts Lowest Accour Highest Accour		•	OR	Enter row no. to delete e of rows to delete Lowest Row no. Highest Row no.		DELETE ROV DELETE RANGE	N			
Select Ran	Lowest Accourt	t .	•	OR Enter range	e of rows to delete Lowest Row no. Highest Row no.	All Match Relationships •	DELETE				
	Lowest Accour Highest Accour	t .		OR Enter range	e of rows to delete Lowest Row no. Highest Row no. Match Relationship	All Match Relationships •	DELETE RANGE		Counter Party Description	Total CPID Educate Status	Status Core
ilters	Lowest Accour Highest Accour Account Cod	e Total SCOA		OR Enter range	e of rows to delete Lowest Row no. Highest Row no. Match Relationship		DELETE RANGE REBUILD VIET	w	Counter Party Description	Todal CPVD Educations 0 0 0	Raiks Com
Filters Row No	Lowest Accourt Highest Accourt Account Code	t  Total SCOA  Account Code Description		OR Enter range r R Total Batance	e of rows to delete Lowest Row no. Highest Row no. Match Relationship Total Esternal Batance		DELETE RANGE REBUILD VIEL CPID Amount	W Analigating Entity Description	Counter Party Description <sup>49</sup> Community Devaluation of Departure		Baki Core

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.

K	L	M	N	0	P	C
Additional Information as at 31/03/2023						
The tables below ask for details of: (1) Leases; (2) PFI contracts; (3) Other inform	nation; and (4) Non-Curr	ent Assets Held for Sal	e.			
Spreadsheet View: Input	REBUILD VIEW	SAVE				
Other Additional Information						
Please answer all questions. Failure	to complete the cells w	ill prevent you from val	idating the DCT.			
Non-adjusting post balance sheet events> £100m- If you have non-adjusting post	st balance sheet events	which are greater than	£100m please enter 'Yes	' in the cell, otherwise enter 'No'.	ĺ	
	2022-23			Comment	1	
A						
Adjusting post balance sheet events > £100r Non-adjusting post balance sheet events > £100r				ALL THE MANDATORY CELLS ALL THE MANDATORY CELLS		
What accounting policies have you adopted during the yea				ALL THE MANDATORY CELLS		
Did you have to disclose in your accounts any deviations from the accounting policies you have adopte				ALL THE MANDATORY CELLS		
				ALL THE MANDATORY CELLS		
			PLEASE COMPLETE	ALL THE MANDATORY CELLS		
If you answer YES to the question immediately above, this will trigger soft of	alidation error 89910022. alidation Report' worksh		of the deviations in the U	ser Explanation column of the		
V	andation Report Works	leet.			]	
	2022-23 Yes/No		Comment			
Were your statutory accounts for the current year qualified?						
Audit opinion of st. accounts - unqualified opini	on		PLEASE COMPLETE	ALL THE MANDATORY CELLS		
Audit opinion of st. accounts - qualified except for opinion. Disagreeme	nt.		PLEASE COMPLETE	ALL THE MANDATORY CELLS		
Audit opinion of st. accounts - disclaimer of opini	n		PLEASE COMPLETE	ALL THE MANDATORY CELLS		
Audit opinion of st. accounts - adverse opini				ALL THE MANDATORY CELLS		
Audit opinion of st. accounts - qualified except for opinion. Limitation of sco				ALL THE MANDATORY CELLS		
Audit opinion of st. Accounts - qualified opinion on regula	ity		PLEASE COMPLETE	ALL THE MANDATORY CELLS		
16	4	00010045 DI			1	
CP-Add-Information						

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

urrent trade and other payables	REBUILD	0.015			
urrent trades and other payables	VIEW	SAVE			
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
Taxation and Social Security Contributions Payable to HMRC	-474,937		-427,973	0	-427,973
National Insurance contributions payable to HMRC	0			0	0
Trade payables	-884 929		-833,763		-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
Occupational Pension loans payable	0		0	0	0
otal current trades and other payables	-3,422,759		-3,226,736	0	-3,226,736
onsolidated Fund (CF) Balances Due Within One Year					
Amounts due to the consolidated Fund	0				0
otal Consolidated Fund (CF) Balances Due Within One Year	0		0	0	0

ditional 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 O	F DATA ENTRY

CP.T&OP	
CP-100P	•

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

: 1

# Non - Current Trade and other payables

2 3

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

	£ UUU	£ 000		£ 000
Non-current trade and other payables				
Non-current trade and other payables				
Bank and other borrowings	-121,919	-128,963	0	-128,96
Trade payables	0	0	0	
Other payables - please analyse in table below	-61,548	-25,287	0	-25,28
Outer Fayables (in K3 10)	v	0	0	
Refunds of taxation payable	0	0	0	
Accrued expenses	0			
Obligations under finance leases	0	-10,505	0	-10,50
Imputed finance lease element of on-balance sheet PFI contracts	0	0	0	
Government grants payable	0	0	0	
Interest payable	0	0	0	
Contract Payables (IFRS15)	0	0	0	
Interest payable - gilt edged stock	0	0	0	
Non Current payables to the EU	0	0	0	
Non Current payables to bodies external to WGA in respect of replacement of EU funding	0			
Occupational pension loans payable	0	0	0	
Total	-183,467	-164,755	0	-164,75
Non-current trade and other payables				
Gilt Edged Stock				
Gilt edged stock	0	0	0	
Total gilt edged stock				
Non-current trade and other payables				
Deferred Income				
Deferred income brought forward	0	0	0	
Deferred income additions	0			
Deferred income transferred to "due in under one year"	0			
Total Deferred Income				
Current trade and other payables				
Current trades and other payables				
Bank and other borrowings				
Bank overdraft	-112	-51		
Other borrowings	-33,152	-30,676		-30,67
National Savings and Investments Products (NLE only)	0	0	0	

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

		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
		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			
		Creditors <1 year - other creditors	-564,593
		Creditors <1 year - finance leases	-3,756
	Category 3		0
	Category 4		0
	Category 5		0
	Category 6 Category 7		0

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.

IBM Planning Analytics	al Government 🗸 🗸										Omolola Oye
⊕ 📽 ५ ๙ ฿ 🕺 A 🛤											100%
CPID Transactions 1. SoCI 2. SoFP	3. Restatement Analysis	4. Tax	5. Operating Income	6. Operating Cost	7. Fin Cost	8. PPE	9. ROU	10. IFA	11. T&OR	12. T&OP	13. Other Fin As
	IMF quota subscription	0		0			0				
	Derivatives	0		0	0		0				
	Other	0	0	0	0		0				
	As at 31 March 2024	0	0	0	0		0				
Step 4) Please complete the below categorisat Categorisation of Assets for Current Deposits an ONLY	_	external Curre rent Loans or C FVPL March 2024 £000	Ent Loans and Current Current Deposits, do n FVOCI 31 March 2024 2000	Deposits held at FVPL ot complete this table. TOTAL 31 March 2024 £000	. or FVOCI from St	tep 3 ONLY	f. If you do r Comme		nal		
	rrent Deposits - Designated	0	0	0							
Current E	Deposits - Initial Recognition	0	0	0							
	Current Loans - Designated	0	0	0							
Currer	t Loans - Initial Recognition	0	0	0							
Income/rep	from sale of financial assets symems for financial assets Furchase of financial assets Total net cash flow	o ín	ales (n-flow) negative value no ) come (n-flow) negative no alus (.) + e nou-te no alus (.++)	purchase							
			END	OF DATA ENTRY							

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.

#### OSCAR WGA – Annex – Examples Resolving Validation errors

	🗃 Draft WGA Ver 1 🕒 Imported From IE 🕒 Imported 🔗 New Ta	ab 🔍 Bing 🌔 Your Al-powered Co	🤨 Copilot 🔛 Whol	e of Governme 🛔	Sign in - Civil Se	vic 🛃 Pi	AC: Whole of Gove	O oscar.okta	-emea.co 🏭 W	hole of Governme 🚳 iod	🗅 All Boo
≡ 1	BM Planning Analytics E Central Government	t 🗸									Omolola Oyetunbi
θ.											
< . So	CI 2. SoFP 3. Restatement Analysis 4. Tax	5. Operating Income 6	. Operating Cost	7. Fin Cost	8. PPE	9. ROU	10. IFA	11. T&OR	12. T&OP	13. Other Fin Assets	14. Other Fin Liabilities
	Financial Guarantees	0	0	0		0					
	Derivatives	0		0		0					
	Debt Securities	0	0	_		0					
	Deposits by banks	0	0	0		0					
	Other Other Financial liabilities (IFRS 16)	0	0	0		0					
	Financial liabilities to the EU	0	0	0		0					
	Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0		0					
	As at 31 March 2024	0	0	0		0					
ſ	Additional cash flow information	2023-24 £7000		Comment			٦				
	Proceeds from sale of financial liabilities		gative value no proceeds				- I				
	Income/repayments for financial liabilities	lincome (in-flow) ne 0 value (-) + repaym (outflow) positive v	egative ients no income value (+)				- I				
	Creation of financial liabilities	0 Cash received (in- negative value (-)	flow) no financial liat	pilties			- I				
	Total net cash flow	0					_				
L		END	OF DATA ENTRY							_	

# 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.

Provisions as at 31/03/2024											
Specialized View	REBUILD	\$AVE									
Cells shaded in dark grey will not be loaded to the database.	VIL.										
	Karly Departure CIII	Bastear Bastear CBB	Clinical Regligence CIII	Deferred Corportation Tax CHIN	Part Parti an Lasan Città	Logal Claime CIIII	016 C 111	CIII	Replacement of EN Funding FIN	Proviniena in congred of Realizing to the EM CMM	Tala Citi
Provisions Total - Analyse the discounted cash											
flows for each provision in the table below											1
Carried forward at 31March (as shown in last year's	0	. 0	0	0	0		0 -6,896	0		0 0	-6,896
Ü di utmont		i Ö	Ċ	Ú Ó	Ó		00	Ö		Ó Ő	0
Restated balance	0	0	0	0	0		0 -6,896	0		J 0	-6,896
Balance brought forward at 1 April	0	. 0	(	0	0		0	0		0 0	0
Provisions arising during year		0	0	0	0		0 1,210	- 0		0 0	-1,276
Provisions utilised during year	0	. 0	0	0	0		0 1,170	0		0 0	1,170
Provisions not required written back	0	0	0	0	0		0 606	0		0 0	606
Unwinding of discount	0	0	0	0	0		0 0	0		0 0	0
Settlement of liability	0	0	0	0	0		0 0	0		0 0	0
Amount capitalised	0	0	0	0	0		0 0	0		0 0	0
Transfers in-year	0	0	0	0	0		0 0	0		0 0	0
Change in discount rate	0	0	0	0	0		0 0	0		0 0	0
As at 31 March 2024	0	0	0	0	0		D -6,396	0		J 0	-6,396

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.

В	c	D	E	F G	н	I	J
	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 i	idenfity differences betweer	CPID allocations within t	ne same SCOA			
					1	0	
			External Balance			Trial Balance	
		Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2	Variance
1121100	.1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL	459,856	459,856	0	459,856	459,856	
1121200	1212000 DDE RUILDINGS (OWNED) COST ADDITIONS	9,819	9,819	0	9,819	9,819	
1121600	1310000 DDE BUTUDINCS (OWNED) COST, DEVALUATIONS	4,606	4,606	0	4,606	4,606	
1121700	1217000 DDE RUTUDINCS (OWNED) COST DISDOSALS	-31,297	-31,297	0	-31,297	-31,297	
1121800	1212020 DE BUILDINGS (OWNER) COST, DECLASSIFICATIONS	25,483	25,483	0	25,483	25,483	
1121900	1210000 DDE RUTUDINCS (OWNED) COST TRANSFERS	-54	-54	0	-54	-54	
1122100	ADDADD DDE DUEDDING (OURED) DED O'DU	-13,482	-13,482	0	-13,482	-13,482	
1122200		-9,725	-9,725	0	-9,725	-9,725	
1122600	1226000 DDE RUTUDINCS (OWNED) DED DEVALUATIONS	7,062	7,062	0	7,062	7,062	
1122900	1220000 DEE BUILDINGS (OWNER) DED TRANSFERS	1,102	1,102	0	1,102	1,102	
1151100	1511000 DDF DAM (OURIED) COST O/DAI	33,692	33,692	0	33,692	33,692	
1151200		4,201	4,201	0	4,201	4,201	
1251900	ACTION DE CURRUN ACCETS (OURIER) COST TRANSFERS	-14	-14	0	-14	-14	
5611100	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS	81,549	81,549	0	81,549	81,549	
5611200	6112000 EVD DENSION COSTS DAST SERVICE COSTS	251	251	0	251	251	
5611400	6114000 EVD DENSION COSTS, DECOCNISED CAINS OD LOSSES	-6,643	-6,643	0	-6,643	-6,643	
5822900	22220000 EVD DROVISIONS EVDENSE OTHER	75,371	75,371	0	75,371	75,371	
5832100	1000000 EVD 1000 0010000001 DDE	29,572	29,572	0	29,572	29,572	
5912350		313	313	0	313	313	
5912500	0125000 EVD ADDDENTICECHID LEVY				1,168	1,168	
6111100	1111000 ET INCREASE IN EATR VALUE, ETNANCIAL ASSETS	3,669	3,669	0	3,669	3,669	
6111120	1111200 EL TN/CDEACE IN EATD VALUE. INVECTMENT DD/ODC	-39	-39	0	-39	-39	
6151700	1517000 EL INTERECT DEC ED ON OTHER DOMATE OF CTOR	-10,108	-10,108	0	-10,108	-10,108	
6251100	ACCOUNTS INTERPORT DAVADUE TO CENTRAL CONCENTION				9,635	9,635	
6251500	2515000 EE INTERECT DAVARIE TO DRIVATE SECTOR	4,642	4,642	0	4,642	4,642	
6311200	CALLORD OT ICS TAC INTERCOL ON COUCHE LINET TICS	15,851	15,851	0	15,851	15.851	
0012450	8012458F - LP-BS - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823	
0012450	81120001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795	
8112000	81120002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575	
8112000	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856	
811211B	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482	
011221B	B1150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888	
8115000	81150002 - Plant & Machinery - Leased Non PFI (NBV)	10,000	15,000	0	1	10,000	
8115000	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692	0	33,692	33,692	
811511B		10.011	10,011		10.044	10,002	

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:

#### OSCAR WGA – Annex – Examples Resolving Validation errors

A	В	c	D	E	F	G	н	I	J	ĸ	L	М	N	0	P
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
1 7	¥	v		· ·		¥	¥	¥	¥	¥	¥	*	T	v	
243 900V0061	1	Rac		PIP_Row016	PIP_Col004	+	= 1						PIP_Row038	PIP_Col004	
244 900V0061	2	Rac		PIP_Row017	PIP_Col004	+									
245 900V0061	3	Rac			PIP_Col004										
246 900V0061	4	Rac		PIP_Row030	PIP_Col004	+									
457 458															
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 Fur £'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	В	c	D	E	F	G	н	1	J	к	L	м	N	0	
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	Ro Act
1 ,7	-			•		-	-	-	-	-	-	Ŧ		<b>•</b>	
43 900V0061	1	Rac		PIP_Row016	PIP_Col004	+							PIP_Row038	PIP_Col004	
44 900V0061	2	Rac		PIP_Row017	PIP_Col004	+									
45 900V0061	3	Rac		PIP_Row029	PIP_Col004	+									
46 900V0061	4	Rac		PIP_Row030	PIP_Col004	+									
57															
58															

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.

			м	N	0	P		
Debtors	REBUILD VIEW	SAVE						
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		Comme	nt	
Debtors falling due within one year:								
Current Lease Receivables	0			0				
Contract Receivables (IFRS15)	0			0				
Contract Assets (IFRS15)	0			0				
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	2,449			0				
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	900			0				
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0			0				
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	688			0				
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	34			0				
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/biling authority)	0			0				
Trade debtors	3.872	2,908		0				
Other debtors - please analyse in table be	10,133	5,892		0				
Prepayments & accrued income	U	0		0				
Provision for bad debts (short term = from table below)	-1,767			0				
Total Debtors falling due within one year	16,309	9,860	9,860	0				
Additional Analysis								
		Category		£'000				
Additional analysis of other debtors falling due within one year								
Category 1		Housing Rents		1,827				
Category 2		Housing Benenfit Overpayments		921				
Category 3		Capital Accruals		3,299				
Category 4		Revenue accruais		1.035				
Category 5	Emr	ergency accomodation B&B arrears		457				
Category 6		Debtors control account		1,953				
Category 7		Savils 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.

#### OSCAR WGA – Annex – Examples Resolving Validation errors

MPORTANT: Loan and Deposit investments should be included in the Investments sheet	Balance as at 31 March Res 2024 €'000	stated 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	
Contract Receivables (FRS15)	0			0	
Contract Assets (FRS15)	0		0	0	
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	0			0	
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	0			1,050	
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0			0	
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	2,286			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	
Trade debtors	22,474	12,848	0	12,848	
Other debtors - please analyse in table below	2			0	
Prepayments & accrued income	2,482			2,047	
Provision for bad debts (short term - from table below)	-5,843	-6,163		-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	
Non-Current Lease Receivables	0			0	
Other long term debtors (including transferred debt) - please analyse in table below	25,244	34,588		34,588	
Prepayments & accrued income (long term)	0			0	
Provision for bad debts (long term - from table below)				0	
Contract Receivables (FRS15)	0			0	
Contract Assets (FRS15)				0	
Total Debtors falling due after more than one year	25,244	34,588	0	34,588	
Contract Assets (FRSTS) Total Debtors failing due after more than one year Additional Analysis	0	0	0	0	
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	

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

Please correct to resolve.

		Central Government 🗸 🗸
Homepage Validation Report Decimal Points Validat	ons 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 Liabi	ilities 14. Fin Instruments 15. Cash
20. Assocs & JVs 21. Add Information		
Total Income From Loca	Authorities -6,603	
Deferred income	Authonties -6,603	
Deferred grants income (inc transfer from reserves to match	epreciation) 0	
Other deferred income - please analyse in		
Total Defe	red Income 0	
Charity income		
CI	arity income 0	
Recovery of secondee costs		
Recovery of sec	ondee costs 0	
Notional income		
	onal income -327	
Notional inc	me reversal 327	
Employers' pension schemes	s receivable 0	
Employees' pension contribution		
Transfers in income - pension scheme - group put		
Other pensions income (inc. minor agency and principal scheme contribution		
Total Income of Pensio	n 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.

		D	E	F G	; н	• · · · ·		
	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 w	ill not idenfity differences betwee	en CPID allocations within t	he same SCOA				
						0		
			External Balance			Trial Balance		
		Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2	Varia	
1121100		459,856	459,856	0	459,856	459,856		
1121200		9,819	9,819	0	9,819	9,819		
1121600		4,606	4,606	0	4,606	4,606		
1121700		-31,297	-31,297	0	-31,297	-31,297		
1121800	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS	25,483	25,483	0	25,483	25,483		
1121900	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS	-54	-54	0	-54	-54		
1122100	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL	-13,482	-13,482	0	-13,482	-13,482		
1122200	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR	-9,725	-9,725	0	-9,725	-9,725		
1122600	.1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS	7,062	7,062	0	7,062	7,062		
1122900	1220000 DDE RUTUDINCS (OWNER) DER TRANSFERS	1,102	1,102	0	1,102	1,102		
1151100	.1511000 - PPE - P&M (OWNED) - COST - O/BAL	33,692	33,692	0	33,692	33,692		
1151200	ACADADA DOS DAN (OURISO) COST ADDITIONO	4,201	4,201	0	4,201	4,201		
1251900	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS	-14	-14	0	-14	-14		
5611100	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS	81,549	81,549	0	81,549	81,549		
5611200	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS	251	251	0	251	251		
5611400	6114000 EXP. DENSION COSTS. DECOCNISED CAINS OF LOSSES	-6,643	-6,643	0	-6,643	-6,643		
5822900		75,371	75,371	0	75,371	75,371		
5832100		29,572	29,572	0	29,572	29,572		
5912350	0103500 EVD LEVES & OCAL DESCEPTS (NOT IN SERVI INES)	313	313	0	313	313		
5912500					1,168	1,168		
6111100	1111000 ET INCREASE IN EATO VALUE, ETNANCTAL ASSETS	3,669	3,669	0	3,669	3,669		
6111120	1111200 - EL - INCREASE IN EATR VALUE - INVESTMENT PROPS	-39	-39	0	-39	-39		
6151700	1517000 FL INTERECTORY OF FRONT OF CONTRACT	-10,108	-10,108	0	-10,108	-10,108		
6251100	2511000 FE INTERECT DAVARIE TO CENTRAL COVERNMENT				9,635	9,635		
6251500	2515000 EE INTEREST RAVARIE TO RRIVATE SECTOR	4,642	4,642	0	4,642	4,642		
6311200	2112000 OTHER ME. INTERSECT ON COLUMN LIARD THEC	15,851	15,851	0	15,851	15,851		
90124FP	012458F - LP-BS - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823		
8112000	81120001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795		
8112000	81120002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575		
0112000	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856		
0112118	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482		
0112218	181150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888		
8115000	81150002 - Plant & Machinery - Leased Non PFI (NBV)	1	1	0	1	1		
8115000	F 811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692		33,692	33,692		
011511B		10.011	10.011		10.044	10.011		

# 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

Tria	I 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.
	Image scon Mapping       Trial Balance Input       Trial Balance Posted Amount       Available Scon         Image scon Mapping       Trial Balance Input       Trial Balance Posted Amount       Available Scon         Image scon Mapping       Whole of Government Accounts       I       I
	Entity Selection       Link to CG Homepage

	Select Trial Balance Input book & go to the homepage tab & select the department under Entity Selection								
	On the Homepage tab, under Entity Selection, you will see the organisation previously selected on Central Government 'Homepage'.								
I	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.								
	Help & Further Information: This directs users to pages with further information and frequently asked questions           Homepage         SCOA Mapping         Trial Balance Input         Trial Balance Posted Amount         Available SCOA								
	OSCAR Whole of Government Accounts								
	Entity Selection     Link to CG Homepage								







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.

Cells shaded in dark grey will not be loaded to the database.	REBUILD VIEW	SAVE					
Published accounts must show restated prior year comp	arators. The table below	collects the inform	ation for Income and I	voenditure Diease	record in cell .111 the tr	otal comprehensive	1
income and expenditure you reported in the final WGA re					record in centrate a	otal comprehensive	1
							J
Total Comprehensive Income and Expenditure - as reported in WGA (prior year DCT)	Adjustments to align prior year with final Statutory Account £000	Total Restatement (excl Statutory Account Alignment) £000	Restated Comprehensive Income and Expenditure £300		Comm	<b>ent</b>	
Restatements:							
Council		1	0 0				
National non-domestic ra			0				
Revenue from sales of goods and servi			0				
Uther rave Staff or							-
Purchase of goods and servi							
Orants and subsid							OK to
Depreciation and impairment char	245 0		0				OK to
Provision expe	19e 0		0 0				OK B
Other exper			0 0				
							OK to
Total Comprehensive Income and Expenditure - restated	nts 0						

#### 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

Primary Blatement Piesce celeot from drop down	Note Please select from drop down	Primary Blaismer Bubmillied Balance as al 31 March 20	Ľ	PDATE NOTE DROP DOWN		Counter Party Code
P-BE - PMLE, bank & other borrowing - L0008	✓ 308A	(120,049)	- i		!	<u> </u>
P-RCI&E - Council tax - L1101510					Restatement Reason Counter F	BAP091
		- i -				BAPADJ
P-RCI&E - National non-domestic rate P-RCI&E - Revenue from sales of goo		- I.	•	VALIDATE RE- STATEMENTS	~	BK5999
P-RCI&E - Other revenue - L1101513	us anu servives - £1101512					BKSADJ
				REFRESH RE-		BOE091
P-RCI&E - Staff costs - L1101514		- i -		STATEMENTS	i	BOEADJ
P-RCI&E - Purchase of goods and ser		i	<u>_</u>		Entity Specific Accounting Policy Change & Errors	80(091
P-RCI&E - Grants and subsidies - L11				Primary Statement Note Submitted	Global Accounting Policy Change	BOIADJ
P-RCI&E - Depreciation and impairme			Note Please salest from drop do		Gibba Accounting Folloy on ange	BISADJ
P-RCI&E - Provision expense - L11015					Other Machinery of Government Change	ACA084
P-RCI&E - Other expenses - L1101519		i	8810506A	✓ (120,049) -	Alianian Carrier Deleges to Lenth from Olevian Deleges	AHC084
P-BS - General or County Fund Balan	ice - L0308420				Aligning Opening Balance to Last Years Closing Balance	BB8084
P-BS - HRA Balance - L0308421			i	and the second stands of the data second stands and the second	Other	
P-BS - Capital Receipts Reserves - Li	0308422			ng (other external - including from pension fund) - 823121BA		BIS084
P-BS - Major Repairs Reserves - L03	09423		LP-L&P - Long term borrowi	ng (from the PWLB only) - 8231228A	j	BPA084
P-BS - Capital Grants Unapplied Aco	ount - 1.0209.424		I Pul & Pul and term horrowi	ig (from local government) - L0701021		BRC084

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 restatement needs to be added. Note: Please do not amend or delete the restatement, 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 f100,000+ 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  $< \pm 10,000$  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  $> \pm 100,000$  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  $> \pm 100,000$  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



# Step 2



Please investigate and resolve.