

Whole of Government Accounts

Annex- Examples Resolving validation error 2024-25

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OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics with Watson™		Local Government	
Landing Page	Homepage	Validation Report	Decimal Points Validation
[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)		-38,402	
[ELG, WLG ONLY] Cost of NNDR Collection Allowance (treated as income)		-234	
Miscellaneous income		0	
Other Operating Income - please analyse in table below		-6,495	
Apprenticeship Levy - Notional Income		0	
Apprenticeship Levy - Notional Expense		0	
Government Grants and Contributions (received from bodies within WGA boundary)			
[ELG, WLG ONLY] New Homes Bonus / [WLG] Income from other local authorities		-1,700	
[WLG ONLY] Welsh Government Revenue Grant		0	
[ELG, WLG ONLY] PFI Special Grant (component recognised in NCS)		-13,372	
[ELG, WLG ONLY] Public Health Grant		-12,970	
[ELG, WLG, SLG ONLY] Rent Allowance: subsidy		-24,313	
[ELG, WLG, SLG ONLY] HRA Rent Rebates: subsidy		-19,691	
[ELG, WLG, SLG ONLY] Non-HRA Rent Rebates: subsidy		0	
[ELG, WLG, SLG ONLY] Housing Benefit Subsidy Admin Grant		0	
[ELG ONLY] Pupil Premium		-9,546	
[ELG ONLY] Dedicated Schools Grant		-167,211	
[ELG ONLY] Education Services Grant		-10	
[ELG ONLY] GLA Transport Grant		0	
EU current grants			
Other revenue grants & contributions (from Government and other WGA bodies)		-65,640	
Other Non-Govt revenue grants & contributions			
Other Non-Govt revenue grants & contributions		-14,377	
Capital Grants and Contributions			
Capital grant income (from Govt bodies)		0	
Capital grant income (EU grants)		0	
Capital grants & contribution income (from non-Govt)		0	
Amounts released from receipts in advance (deferred income)		-22,555	
Customer & client receipts			
Recharge receipts		-18,748	
External receipts (fees & charges for services)		-67,295	
Other Operating Income - please analyse in table below		-6,495	
Fare income (transport bodies only)		0	
Total Income		-504,023	
Other items (Group accounts only)			
Associates and joint ventures			
[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport		0	
Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)		0	
Total Other Items (Group Accounts Only)		0	
NET COST OF SERVICES		180,118	

Additional Analysis

50

1. What is a Validation report

Filter: Failed Validations Only

No. of Failed Validations: 8

Hard Validations: 4

Soft Validations: 4

Hard validations must be resolved before submission to VISA.

Un-resolved soft validations must have a full Explanation added to them before submission to VISA.

VALIDATE

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

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	User Explanation
8990036	Internal consistency	Soft	Expected return on pension assets is equal on the pensions note to the C&E	FAIL, Please check or provide commentary	15142	Expected return on pension assets are different on C&E and pension note	C&E + IAS 19 Pension Liability	21112000, 63111000	
8990046	Internal consistency	Soft	Reclassifications between PPE, Investment Properties, Intangibles, Inventory and AHFS are expected to net to Nil	FAIL, Please check or provide commentary	1	Reclassifications do not balance - LP, PP&E & Invest & Prep + LP, check PPE, Intangibles, Inventory and AHFS reclassifications	LP, PP&E & Invest & Prep + LP, 18227000, 18217000, 18222000, 18212000, 18357000, 18367000, 18377000, INT Row24/INT Col001		
8990111	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	
900V003	In cell	Soft	A positive value must be entered	FAIL	1	The list of SCOA's which have failed validation are: 52197000;	LP-I&E;	LAP_Row060/LAP_Col018;	
900V004	In cell	Soft	A negative value must be entered	FAIL	1	The list of SCOA's which have failed validation are: 26132000;	LP-L&P;	LAP_Row063/LAP_Col018;	
900V002	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0301202, L0301100	
900V003	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0302202, L0302100	
900V009	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 commentary/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.

Step 4 - Submit and close Cycle 1

If your return is below the audit threshold, select to submit the DCT for cycle 1.
For audited organisations, submit to finalise your cycle 1 WGA return and commence the audit process.
NOTE: Once submitted, you will not be able to move back to previous workflow step.

SUBMIT FOR CYCLE 1

REFRESH
VALIDATIONS

Hard
Validations
3

Soft Validations
9

Submission
Deadline
16-08-2024

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

Steps for Cycle 2

Step 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 **must not exceed** the amount on the Trial balance (TB).
- The CPID amount must have the same signage as the TB.
- If the TB amount is zero, there should be no CPID amount.
- Please delete the Instigator or CPID from the row
- Please delete the Instigator/CPID as there is no CPID value.
- Invalid CPID Entity in column Counter Party Code
- Invalid Instigator Entity. The counter party is in your group.
- Your chosen CPID is within your Instigator group.
- Incomplete CPID entities provided.
- The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.

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

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

- **Instigator:** This is the entity that initiates a transaction. In the WGA, this would typically be the government department or public sector body that is responsible for starting a financial transaction or event, such as making a payment or transferring an asset.
- **Counterparty:** This is the entity on the other side of the transaction. In the WGA, the counterparty is the government department or public sector body that is involved in the transaction initiated by the instigator, such as receiving a payment or asset.

3. How to resolve validation errors

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

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

4. DCT Mapping tool

Consulting the DCT Mapping Tool

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

How to Use the DCT Mapping Tool:

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

Validation Code	Validation Counter	Cell Reference Type (Scoa/RAC)	Scoa	RAC Row Reference	RAC Col Reference	Expected Value	Expected Value RAC Row Ref	Expected Value RAC Col Ref	Used In	Validation Description
00V0024	1	Scoa	C0602212			52242000			CP-O-Cost	ERROR: does not equal other expenses above
00V0025	1	Scoa	C1702000			Yes			CP-PP&E	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0026	1	Scoa	C1802000						CP-IFA	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0027	1	Scoa	16288000			C0803303			CP-T&OR	Does not equal YE balance
00V0027	2	Scoa	16588000							
00V0028	1	Scoa	21188000			C0803304			CP-T&OP + T&OR	Does not equal YE balance
00V0028	2	Scoa	26188000							
00V0029	1	Scoa	C0803205			16169000			CP-T&OR	Must equal other receivables above
00V0030	1	Scoa	C2803204			16169000			CP-T&OR	Must equal other receivables above
00V0031	1	Scoa	C0903200			21179000			CP-T&OP	Must equal other payables above
00V0032	1	Scoa	C0903201			26179000			CP-T&OP	Must equal other payables above
00V0033	1	Scoa	C1001202						CP-O-Fin-Assets	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0034	1	Scoa	C1101202						CP-O-Fin-Liab	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0035	1	Rac		INV_Row004	INV_Col003		INV_Row006	INV_Col003	CP-Cash &	Error: balance b/f must equal restated balance
00V0035	2	Rac		INV_Row005	INV_Col003					
00V0036	1	Rac		INV_Row004	INV_Col004		INV_Row006	INV_Col004	CP-Cash &	Error: balance b/f must equal restated balance
00V0036	2	Rac		INV_Row005	INV_Col004					
00V0037	1	Rac		INV_Row004	INV_Col005		INV_Row006	INV_Col005	CP-Cash &	Error: balance b/f must equal restated balance
00V0037	2	Rac		INV_Row005	INV_Col005					
00V0038	1	Rac		INV_Row004	INV_Col006		INV_Row006	INV_Col006	CP-Cash &	Error: balance b/f must equal restated balance
00V0038	2	Rac		INV_Row005	INV_Col006					
00V0039	1	Rac		INV_Row004	INV_Col007		INV_Row006	INV_Col007	CP-Cash &	Error: balance b/f must equal restated balance
00V0039	2	Rac		INV_Row005	INV_Col007					
00V0040	1	Rac		INV_Row004	INV_Col008		INV_Row006	INV_Col008	CP-Cash &	Error: balance b/f must equal restated balance
00V0040	2	Rac		INV_Row005	INV_Col008					
00V0041	1	Rac		INV_Row004	INV_Col009		INV_Row006	INV_Col009	CP-Cash &	Error: balance b/f must equal restated balance
00V0041	2	Rac		INV_Row005	INV_Col009					
00V0042	1	Scoa	C1302200			87511600			CP-Pensions	ERROR: does not equal other scheme assets above
00V0043	1	Scoa	44112500						LP-C&E	Do you need to disclose top up or tariff payments?

OSCAR WGA – Annex – Examples Resolving Validation errors

<https://www.gov.uk/government/publications/whole-of-government-accounts-2024-to-2025-guidance-for-preparers>

► [Request an accessible format.](#)

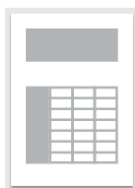


[WGA DCT Documentation Mapping Tool: Local Government](#)

MS Excel Spreadsheet, 583 KB

This file may not be suitable for users of assistive technology.

► [Request an accessible format.](#)



[WGA DCT Documentation Mapping Tool: Central Government](#)

MS Excel Spreadsheet, 725 KB

This file may not be suitable for users of assistive technology.

► [Request an accessible format.](#)

[Whole of Government Accounts - GOV.UK](#) alongside videos, webinars, and other materials to help with this.

5. Hard validations

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

Filter

Failed Validations Only

Total No. of Failed Validations

4

Hard Validations

0

Soft Validations

4

Hard validations must be resolved before submission to WGA

REFRESH

VALIDATE

This indicates the specific tab on the DCT where the error is located.

for use on the DCT mapping tool

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

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Return	Validation Message	Used In	Validation References
899N0111	Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e. the SOFP 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

31/03/2024

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

	£'000	
Net cost of services	700,935	
Taxation and non specific grant income and expenditure		
[ELG, VLG, SLG ONLY] Income from Council Tax	-141,475	
[ELG, VLG, SLG ONLY] Revenue Support Grant	-166,897	
[VLG ONLY] Income from police precepts (recognised in PCC accounts as income from council tax)	0	
[ELG, VLG ONLY] Non domestic rates retained income (Local Share)	0	
[ELG, SLG, NILG ONLY] NDR Top up payments from central government / [SLG] NDR (Distributed NDR Pool) / [NILG] District Rate	-257,378	
[ELG ONLY] NDR Tariff expense paid to MHCLG	0	
[ELG ONLY] NDR Safety net payments from MHCLG	0	
[ELG ONLY] NDR Levy expense to MHCLG	0	
Total NDR income as per Statement of Accounts	-257,378	
[ELG, 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 V/GA bodies)	-73,175	
Capital grant & contribution income (from non-Govt bodies)	0	
Taxation and non specific grant income	644,925	
Surplus(-)/deficit on the provision of services	97,230	
Other comprehensive income and expenditure	37,170	
Total comprehensive income and expenditure	134,400	

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

b. How to resolve Validation 899I0012

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

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

Validation report

Landing Page

Homepage

Validation Report

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Restatement Analysis

4. Tax

5. Operating Income

6. Operating Cost

7. Fin Cost

8. PPE

9. IFA

10. T&OR

11. T&OP

12. Other Fin Assets

13. Other Fin Liabilities

14. Fin Instruments

15. Cash & Inventories

16. Provisions

17. Pensions

18. Reserves

19. Contingent Liabilities

20. Assocs & JVs

21. Add Information

Hard validations must be resolved before submission to WGA

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

REFRESH

VALIDATE

ons any explanations in the 'User Explanation'

that these are kept up to date before you lock

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

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

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

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

Reserves tab

[Landing Page](#) [Homepage](#) [Validation Report](#) [Decimal Points Validations](#) [Validati](#)
 6. Operating Cost 7. Fin Cost 8. PPE 9. IFA 10. T&OR 11. T&OP 12. Ot
 19. Contingent Liabilities 20. Assocs & JVs 21. Add Information

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

Pensions tab

Gains/Losses on settlements and curtailments	0
Premeasurement (gains) / losses:	
Experience gains & losses on scheme liabilities	60,665
Changes in actuarial assumptions	-88,232
Liabilities carried forward at 31 March 2022	-149,383
Assets	
CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Funded pension schemes - Assets - 821111RPF	0
CP-Pensions - Adjustment - Funded pension schemes - Assets - 821111IBA	0
Restated balance	0
Transfers in/out	0
Settlements	0
Premeasurement (gains) / losses:	
Difference between expected and actual return on assets	0
Changes in actuarial assumptions	0
Assets carried forward at 31 March 2022	0
Total liabilities and assets as at 31 March 2022	-149,383
Unfunded pension schemes	
Liabilities	
CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Unfunded pension schemes - Liabilities - 821311RPF	0
CP-Pensions - Adjustment - Unfunded pension schemes - Liabilities - 821311IBA	0
Restated balance	0
Liabilities brought forward at 1 April	0
Gains/Losses on settlements and curtailments	0
Premeasurement (gains) / losses:	
Experience gains & losses on scheme liabilities	0
Changes in actuarial assumptions	0
Liabilities carried forward at 31 March	0
Assets	
Carried forward at 31 March (as shown in last year's accounts)	0
Adjustment	0
Transfers in/out	0
Settlements	0
Premeasurement (gains) / losses:	
Difference between expected and actual return on assets	0
Changes in actuarial assumptions	0
Assets carried forward at 31 March	0
Total liabilities and assets as at 31 March	0
Total	
Liabilities	
Carried forward at 31 March (as shown in last year's accounts)	-40,401
Adjustment	0
Restated balance	-40,401

Please investigate and resolve.

c. How to resolve Validation 899N0033

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

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

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

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

Spreadsheet View:

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

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

	Overheads £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000	Biological & Cultivated Assets £'000	Total £'000
Property, plant & equipment Cost														
Carried forward at 31 March (as shown in last year's accounts)	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
At 1 April	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
Additions	0	73,107	52	0	0	9,468	50,537	0	0	262,941	320,208	0	0	716,319
Disposals - buildings (improvements, acquisitions & new additions - buildings (improvements, acquisitions & new additions - land (improvements & acquisitions)	0	0	0	0	0	0	0	1,113,962	0	0	0	0	0	1,113,962
Additions - plant, machinery & equipment (new construction)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capitalised provisions	0	391,693	59,366	0	0	82	0	1,558	0	2,612	4,299	0	0	458,670
Impairment losses	0	690,228	-1,175,010	0	0	0	0	-182	0	196	57	0	0	-484,723
Impairment reversal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	-1,657,276	-61,956	0	0	-2,918	-2,932	-3,351	0	-88,699	-52,790	0	0	-1,865,922
Revaluations	0	1,821,260	-1,882,616	0	0	0	0	0	0	58	-62	0	0	-61,360
Reclassifications	0	790,798	0	0	0	104	4,323	-860,077	0	954	14,034	0	0	-57,864
Transfers	0	909,576	386,380	0	0	81	18	26,663	0	2,624	3,697	0	0	1,368,459
As at 31 March 2024	0	43,984,521	21,984,240	0	0	70,655	336,615	1,570,893	0	2,326,479	2,654,236	0	0	70,851,639

Please investigate and resolve.

d. How to resolve Validation 899N0034

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

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

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

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

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

Spreadsheet View:

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

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

	Overheads £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000	Biological & Cultivated Assets £'000	Total £'000
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last year's accounts)	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
At 1 April	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Depreciation charge for the year	0	-1,341,039	0	0	0	-13,935	-29,722	0	0	-251,207	-218,032	0	0	-1,653,635
Impairment depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversal depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	23,112	0	0	0	1,798	-1,009	0	0	84,668	48,508	0	0	136,177
Revaluations	0	1,701,295	0	0	0	0	0	0	0	145	458	0	0	1,701,410
Reclassifications	0	-1,994	0	0	0	33	2,324	0	0	-809	458	0	0	12
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	0	-430,193	0	0	0	-64,000	-192,199	0	0	-1,776,661	-1,693,561	0	0	-3,794,025
NBV at 31 March 2024	0	42,534,772	21,984,240	0	0	8,787	136,429	1,570,893	0	459,818	860,675	0	0	67,057,614

Please investigate and resolve.

e. How to resolve Validation 899N0035

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

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

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

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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:

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

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

	Debtfinancing £'000	Building £'000	Land £'000	Networked Assets £'000	Single-Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Patents on account & assets under construction £'000	Intangible Properties £'000	IT Hardware & Equipment £'000	Peripherals and Fittings £'000	Antiques & Works of Art £'000	Biological & Cell-based Assets £'000	Total £'000
Disposals	0	-1,651,276	-61,056	0	0	-2,930	-2,932	-3,351	0	-88,633	-52,790	0	0	-1,865,932
Revaluations	0	1,821,280	-1,682,616	0	0	0	0	0	0	50	-52	0	0	-61,964
Reclassifications	0	190,159	0	0	0	104	4,223	-866,977	0	954	14,204	0	0	-1,568,435
Transfers	0	303,576	366,390	0	0	61	18	26,663	0	2,024	3,697	0	0	1,369,453
As at 31 March 2024	0	43,004,321	21,004,240	0	0	70,655	338,615	1,570,893	0	2,236,413	2,554,236	0	0	70,851,629
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Adjustment	0	0		0	0	0	0			0	0	0	0	0
Restated Balance	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Depreciation charge for the year	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Impairment depreciation	0	-1,341,039		0	0	-13,635	-29,722			-251,207	-218,032	0	0	-1,853,635
Impairment reversal depreciation	0	0		0	0	0	0			0	0	0	0	0
Disposals depreciation	0	2,212		0	0	1,798	-1,009			84,668	48,508	0	0	136,177
Revaluation depreciation	0	1,701,255		0	0	0	0			145	0	0	0	1,701,410
Reclassifications depreciation	0	-1,994		0	0	33	2,324			-809	458	0	0	12
Transfers depreciation	0	0		0	0	0	0			0	0	0	0	0
As at 31 March 2024	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Net book value at 31 March 2024	0	42,574,128	21,004,240	0	0	20,591	174,836	1,570,893	0	456,961	1,029,741	0	0	67,073,640
Net book value at 31 March 2023	0	42,934,772	21,084,848	0	0	13,114	118,824	1,570,199	0	446,939	1,060,515	0	0	65,549,109
Asset financing														
Owned assets	0	42,934,772	0	0	0	8,787	0	1,570,893	0	459,818	0	0	0	67,057,614
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net book value at 31 March 2024	0	42,934,772	0	0	0	8,787	0	1,570,893	0	459,818	0	0	0	67,057,614
Net book value of impairments: Impairment costs + impairment reversals + imp. depreciation costs														

Please investigate and resolve.

f. How to resolve Validation 899N0038

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

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

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

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

Intangible assets as at 31/03/2024

Spreadsheet View:

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

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

Please investigate and resolve.

g. How to resolve Validation 899N0039

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

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

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

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

Intangible assets as at 31/03/2024

Spreadsheet View:

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

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000	Licences, trademarks & artistic originals £'000	Single Use Mining Equipment £'000	Emission Rights £'000	Web Sites £'000	Total £'000
Intangible Assets Amortisation										
Carried forward at 31 March (as shown in last year's accounts)	-158	0	0	-14,655		0	0		0	-14,813
Adjustment	0	0	0	0		0	0		0	0
Restated balance At 1 April	-158	0	0	-14,655		0	0		0	-14,813
Amortisation charge for the year	29	0	0	-2,342		0	0		0	-2,313
Impairment amortisation	0	0	0	0		0	0		0	0
Disposals amortisation	0	0	0	799		0	0		0	799
Revaluation amortisation	0	0	0	0		0	0		0	0
Reclassifications amortisation	0	0	0	0		0	0		0	0
Transfers amortisation	0	0	0	0		0	0		0	0
As at 31 March 2024	-129	0	0	-16,198		0	0		0	-16,327

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.

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Reserves as at
31/03/2024

Spreadsheet View:

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

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

General Fund	General Fund £'000	Comment
Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve		
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 losses	
Depreciation	36,021
Amortisation of intangible assets	1,556
Revaluations	2,756
Impairment	866
Movement in fair value of investment property	0
Total depreciation & impairment losses	41,199
Other expenditure	
Miscellaneous expenditure - please analyse in table below	146

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PPE tab:

O. Non Current Assets P. Additional Data

Disposals	0	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	50	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	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	-3,226	-1	0	0	-167,466
Carrying Amount at 31 March 2020	71,950	489,894	0	12,495	154,340	16	5,631	362	19,770	754,268
Opening Carrying Amount at 1 April 2019	69,124	493,338	0	7,929	151,620	0	5,514	175	19,939	747,639
Owned (includes donated)	13,629	353,555	0	11,707	133,469	16	5,631	362	19,770	535,139
Leased	0	0	0	788	0	0	0	0	0	788
PFI On-balance sheet	58,321	136,139	0	0	20,871	0	0	0	0	215,331
PFI Residual interest	0	0	0	0	0	0	0	0	0	0
Carrying Amount at 31 March 2020	71,950	489,894	0	12,495	154,340	16	5,631	362	19,770	754,268
Impairment losses depreciation and										
Net Impairments to the ISE	-73	-817	0	0	0	-20	50	0	0	0

Intangibles:

Reclassifications (includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0	0
As at 31 March 2020	16,221	0	0	0	0	0	0	0	16,221
Amortisation									
Carried forward at 31 March 2019	-12,606	0	0	0	0	0	0	0	-12,606
Adjustment	0	0	0	0	0	0	0	0	0
Restated	-12,606	0	0	0	0	0	0	0	-12,606
Opening balance at 1 April	-12,606	0	0	0	0	0	0	0	-12,606
Amortisation charge for the year	-1,556	0	0	0	0	0	0	0	-1,556
Disposals	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Impairment amortisation	0	0	0	0	0	0	0	0	0
Impairment reversals amortisation	0	0	0	0	0	0	0	0	0
Revaluation depreciation	0	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0	0
As at 31 March 2020	-14,162	0	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	0	4,059
Opening Carrying Amount at 31 March 2019	3,783	0	0	0	0	0	0	0	3,783
NDV of Impairments (impairment losses and impairment reversals less impairment losses depreciation and impairment reversals depreciation)									
Net Impairments to the ISE	0	0	0	0	0	0	0	0	0
Net Impairments to the Revaluation Reserve	0	0	0	0	0	0	0	0	0
Carrying Amount at 31 March 2020	0	0	0	0	0	0	0	0	0

AHFS

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

Please investigate and resolve.

i. How to resolve Validation 899N0111

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

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

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Filter

Failed Validations Only

Total No. of Failed Validations

4

Hard Validations

4

Hard validations must be resolved before submission to WGA

Soft Validations

0

Unresolved soft validations must have a full Explanation added to them before submission

R VALIDATE

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

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

Please investigate and resolve any hard validations on the Validation report. Once all 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									
Omolaola Oyefun									
100%									
B. T&E NCS Subjective Analysis C. Re-statement C&TE D. Balance Sheet E. Restatement Analysis F. PPE & Invest Prop G. ROU H. Intangibles I. Inv, JVs & Assoc J. Current Assets & AHFS K. Liab & Provs L. Fin Inst									
Restated balance at the beginning of the year				-3,991	-12,216	-15,407			
Opening balance at 1 April				-3,991	-12,216	-15,407			
Additions				0	0	0			
Transferred to short term receipts in advance				0	0	0			
Released to C&TE (in NCS)				0	0	0			
Released to C&TE (outside NCS)				0	0	0			
Repaid (conditions not met)				0	0	0			
Total				-3,991	-12,216	-15,407			

Provisions									
	Legal Claims £'000	Early Departure Provision £'000	Unfunded Staff Leave £'000	Business Rates Appeal Provisions £'000	Replacement of EU funding £'000	Provisions in respect of liabilities to be EU £'000	Other Provisions £'000	Total Provisions £'000	
Carried forward at 31 March 2022 (closing bal from last year's WGA)	0	0	0	0	0	0	-959	-959	-959
Adjustments	0	0	0	0	0	0	0	0	0
Restated balance at the beginning of the year	0	0	0	0	0	0	-959	-959	-959
Opening balance at 1 April 2022	0	0	0	0	0	0	-959	-959	-959
Additional provisions	0	0	0	0	0	0	0	0	0
Provision utilised in year	0	0	0	0	0	0	0	0	0
Unused amounts reversed in year	0	0	0	0	0	0	0	0	0
Unwinding of discount	0	0	0	0	0	0	0	0	0
Transfers in year	0	0	0	0	0	0	0	0	0
As at 31 March 2023	0	0	0	0	0	0	-959	-959	-959
Split between short & long term									
Short term component of provisions balance	0	0	0	0	0	0	0	0	0
Long term component of provisions balance	0	0	0	0	0	0	-959	-959	-959
Total	0	0	0	0	0	0	-959	-959	-959
Break down into expected timing of discounted cash flows:									
Due within 1 year (populated from short term balance)	0	0	0	0	0	0	0	0	0
Due between 1 and 5 years	0	0	0	0	0	0	0	0	0
More than 5 years	0	0	0	0	0	0	0	0	0
Total future payments (should balance to Net liability above)	0	0	0	0	0	0	0	0	0

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.

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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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

	TOTAL from Step 1: to split between External and Internal 31 March 2024 £'000	Of which External Balances 31 March 2024 £'000	Of which Internal Balances 31 March 2024 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Short Term Investments					
Shares and equity type investments	0	0	0	18531000	
Deposits	49,885	19,557	30,328	18511000	
Loans	0	0	0	18552000	
Other	0	0	0	18811000	
As at 31 March 2024	49,885	19,557	30,328		
Long Term Investments					
Shares and equity type investments	15	15	0	18532000	
Deposits	35,753	15,446	20,307	18512000	
Loans	0	0	0		
Other	0	0	0	18812000	
As at 31 March 2024	35,768	15,461	20,307		

CPID transaction tab

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

Current input method: Bulk CPID Input

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

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

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

Delete Rows

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

Select Account: Enter row no. to delete: **DELETE ROW**

OR

Select Range of Accounts: Enter range of rows to delete: **DELETE RANGE**

Lowest Account: Lowest Row no. **DELETE RANGE**

Highest Account: Highest Row no. **DELETE RANGE**

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

Row No.	Account Code	Account Code Description	MB	Total Balance	Total External Balance	Investigating Entity Code	Counter Party Code	CPID Amount	Investigating Entity Description	Counter Party Description	Total CPID Balance	Status
1	18512000	NCA - DEPOSITS	11	35,753	10,446	E9399	E3320X	5,009	Waverley Borough Council	Somerset Council	25,307	G
2	18512000	NCA - DEPOSITS	11			E9399	E2327K	5,202	Waverley Borough Council	Lancashire County Council		G
3	18512000	NCA - DEPOSITS	11			E9399	S029CX	5,083	Waverley Borough Council	South Ayrshire Council		G
4	18512000	NCA - DEPOSITS	11			E9399	E4606X	5,003	Waverley Borough Council	Valdail Metropolitan Borough Council		G
5	18512000	NCA - DEPOSITS	11			E9399	S0320X	5,000	Waverley Borough Council	West Dunbartonshire Council		G
								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

The screenshot shows the OSCAR WGA system interface. Red boxes highlight the following areas:

- Q. Additional Data** (top right navigation tab)
- 2022-23 Yes/No** (input field for Contingent assets/liabilities- Part 1)
- 2022-23 £'000** (input field for Contingent assets/liabilities- Part 2)
- Yes/No** (input field for Post balance sheet events- Part 1)
- Year End Date** (input field for Post balance sheet events- Part 2)
- 2022-23 Whole members only** (input field for Staff Numbers)

Please investigate and resolve.

m. How to resolve Validation 899N0122

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.

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Go to the Other Financial Asset tab as shown on the validation report.

Got to Step 2 as shown on the narrative report "validation description"

OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics

Central Government

Omolola Oyedunbi

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 Assets

14. Other I

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

Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the "CPID list". However, deposits with a commercial bank are with an entity outside the WGA boundary.

Note: Click 'SAVE' to refresh data in the table below.

	TOTAL from Step 1: to split between External and Internal 31 March 2025 £'000	Of which External Balances as at 31 March 2025 £'000 OUTSIDE WGA BOUNDARY	Of which Internal Balances as at 31 March 2025 £'000 INSIDE WGA BOUNDARY	Your internal balance must match your total CPID allocations for the account code shown 31 March 2025 £'000	Comment
Other Current Financial Assets					
Shares and equity type investments	0	0	0	18531000	
Deposits	0	0	0	18511000	
Loans	0	0	0	18592000	
Student Loans	0	0	0	n/a	
IMF Special Drawing Rights	0	0	0	n/a	
Derivatives	9,012	9,012	0	18521000	
Repos/Reverse Repos	0	0	0	18571000	
Debt Securities	0	0	0	18572000	
Other	0	0	0	18911000	
As at 31 March 2025	9,012	9,012	0		
Other Non-Current Financial Assets					
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	0	0	0	n/a	
Shares and equity type investments	464,820	79,980	384,840	16532100	
Deposits	0	0	0	16512000	
Loans	2,331,141	908	2,330,233	16592100	
Student Loans	0	0	0	n/a	
IMF quota subscription	0	0	0	n/a	
Derivatives	13,370	13,370	0	16522000	
Other	0	0	0	16912000	
As at 31 March 2025	2,809,331	94,258	2,715,073		

Check that the balance for each SCOA code (green box) in Step 2 agrees to the CPID transaction tab

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

It needs to agree 100%

IBM Planning Analytics

Central Government

Omolola Oyedunbi

100%

actions

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 Assets

14. Other

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

Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the "CPID list". However, deposits with a commercial bank are with an entity outside the WGA boundary.

Note: Click 'SAVE' to refresh data in the table below.

	TOTAL from Step 1: to split between External and Internal 31 March 2025 £'000	Of which External Balances as at 31 March 2025 £'000 OUTSIDE WGA BOUNDARY	Of which Internal Balances as at 31 March 2025 £'000 INSIDE WGA BOUNDARY	Your internal balance must match your total CPID allocations for the account code shown 31 March 2025 £'000	Comment
Other Current Financial Assets					
Shares and equity type investments	0	0	0	18531000	
Deposits	0	0	0	18511000	
Loans	0	0	0	18592000	
Student Loans	0	0	0	n/a	
IMF Special Drawing Rights	0	0	0	n/a	
Derivatives	9,012	9,012	0	18521000	
Repos/Reverse Repos	0	0	0	18571000	
Debt Securities	0	0	0	18572000	
Other	0	0	0	18911000	
As at 31 March 2025	9,012	9,012	0		
Other Non-Current Financial Assets					
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	0	0	0	n/a	
Shares and equity type investments	464,820	79,980	384,840	16532100	
Deposits	0	0	0	16512000	
Loans	2,331,141	908	2,330,233	16592100	
Student Loans	0	0	0	n/a	
IMF quota subscription	0	0	0	n/a	
Derivatives	13,370	13,370	0	16522000	
Other	0	0	0	16912000	
As at 31 March 2025	2,809,331	94,258	2,715,073		

OSCAR WGA – Annex – Examples Resolving Validation errors

Please investigate and resolve.

n. 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

	TOTAL from Step 1: to split between External and Internal as at 31 March 2024 £'000	Of which External Balances as at 31 March 2024 £'000	Of which Internal Balances as at 31 March 2024 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	23512000	
Derivatives	-5,264	0	-5,264	23522000	
Debt Securities	0	0	0	23544000	
Other	-111,577	-111,577	0	23562000	
Other Current Financial liabilities (FRS 16)	0	0	0		
Banknotes in circulation (Bank of England only)	0	0	0	n/a	
IMF Special Drawing Rights (IEA only)	0	0	0	n/a	
Treasury Bills (DMA only)	0	0	0	n/a	
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-116,841	-111,577	-5,264		
Other Non-Current Financial Liabilities					
Financial Guarantees	-722,886	-722,886	0	23512000	
Derivatives	-5,512	0	-5,512	23522000	
Debt Securities	0	0	0	23544000	
Deposits by banks	0	0	0	23562000	
Other	-578,550	-578,550	0	23562000	
Other Financial liabilities (FRS 16)	0	0	0		
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-1,306,848	-1,301,436	-5,512		

CPID transaction tab

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

Please investigate and resolve.

o. How to resolve Validation 899N0130

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

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

All mandatory questions must be answered.

Please investigate and resolve.

p. How to resolve Validation 900V0024

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 expenses above

M	N	O	P	Q	R	S	T	U	V	W
Filter Failed Validations Only										
Total No. of Failed Validations		2								
Hard Validations		1		Hard validations must be resolved before submission to WGA						
Soft Validations		1		Unresolved soft validations must have a full Explanation added to them before submission						
If you re-run the prototype validations any explanations in the 'User Explanation' column will automatically update when the data is loaded										

Please analyse the 'Other Expenses' in the table below and complete any missing information to resolve the error.

IBM Planning Analytics		Central Government	Omolola Oyeyunbi	
Page	Validation Report	Decimal Points Validations	Validations	Bulk CPID Input
CPID Transactions - FAILED/READ ONLY				
CPID Transactions				
1. SoCI				
2. SoFP				
3. Restatement Analysis				
4. Tax				
5. Operating Income				
6. Operating Cost				
7. FI				
100% 100%				
Total (profit/loss on disposal of inventories, maturity of hedging and landfill credits)				
Total (profit/loss on disposal of financial and non-financial assets. (Note that profits or losses will include recycled revenues from insurance))				
Purchase of goods and services				
Apprenticeships/Training (OFF only)				
Consultancy				
Training and development				
Other professional services				
Social care				
Accommodation and building maintenance (not including business rates)				
Clinical and medical				
ICT outsourcing, maintenance and support of networks and systems				
Telecoms				
Vehicle maintenance				
Auditors remuneration and expenses for audit services - cash				
Auditors remuneration and expenses for further assurance services - cash				
Highways network maintenance				
Business rates - CPID ARE NOT REQUIRED FOR BUSINESS RATES EXPENSES				
Research & Development				
Other expenses - please analyse in table below				
Other purchase for general services				
Additional Analysis				
Additional analysis of other purchases of goods and services				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Category 6				
Category 7				
Category 8				
Category 9				
Category 10				
Category 11				
Category 12				
Category 13				
Category 14				
Category 15				
Total				

q. 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.

	1. SoCI	2. SoFP	3. Restatement Analysis	4. Tax	5. Operating Income	6. Operating Cost	7. Fin Cost	8. PPE	9. RC	10. IFA	11. T&OR	12. T&OP	13. OI
Restated balance	0	0	0	0	0	0	0	0	0	0	0	0	0
At 1 April	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortisation charge for the year	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversal amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposals amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassifications amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers amortisation	0	0	0	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	0	0	0	0	0	0	0	0	0	0	0	0	0
NCV at 31 March 2024	0	0	0	0	0	0	0	0	0	0	0	0	0
NCV at 31 March 2023	0	0	0	0	0	0	0	0	0	0	0	0	0
NCV of impairments: impairment costs + impairment reversals + imp. amortisation costs + imp. amortisation reversals	0	0	0	0	0	0	0	0	0	0	0	0	0
Net impairment costs transferred to SOONE	0	0	0	0	0	0	0	0	0	0	0	0	0
Net impairment costs transferred to Revaluation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Net impairment cost as above (costs and amortisation)	0	0	0	0	0	0	0	0	0	0	0	0	0

Additional cash flow information	
	£'000
Purchases of intangible assets	0
Sales of intangible assets	0
Total net cash flow	0

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

OSCAR WGA – Annex – Examples Resolving Validation errors

Trade and Other Payables as at
31/03/2024

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

Additional Analysis

Additional analysis of other current payables		
Category 1 Creditors <1 year - other creditors		-564,593
Category 2		0
Category 3		0
Category 4		0
Category 5		0
Category 6		0
Category 7		0
Category 8		0
Category 9		0
Category 10		0
Category 11		0
Category 12		0
Category 13		0
Category 14		0
Category 15		0
Total		-564,593

END OF DATA ENTRY

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

Non - Current Trade and other payables

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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

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

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

r. 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 remove the error.

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

IBM Planning Analytics Central Government Omolola Oy 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 Financial Assets

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 Financial Assets
IMF quota subscription				0			0						0
Derivatives				0			0						0
Other				0			0						0
As at 31 March 2024				0			0						0

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

Categorisation of Assets for Current Deposits and Current Loans ONLY	FVPL 31 March 2024 £'000	FVOCI 31 March 2024 £'000	TOTAL 31 March 2024 £'000	Comment
Current Deposits - Designated	0	0	0	
Current Deposits - Initial Recognition	0	0	0	
Current Loans - Designated	0	0	0	
Current Loans - Initial Recognition	0	0	0	

Additional cash flow information

	£'000	Comment
Proceeds from sale of financial assets	0	0 Sales (in-flow) negative value no proceeds
Income/repayments for financial assets	0	0 Income (in-flow) negative value no income
Purchase of financial assets	0	0 Purchase (out-flow) positive value no purchase
Total net cash flow	0	

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

IBM Planning Analytics | Central Government | Omolola Oyetunbi

14. Other Fin Liabilities

	2023-24 £'000	Comment
Proceeds from sale of financial liabilities	0	0 Sales (in-flow) negative value (-)
Income/repayments for financial liabilities	0	0 Income (in-flow) negative value (-) + repayments (outflow) positive value (+)
Creation of financial liabilities	0	0 Cash received (in-flow) negative value (-)
Total net cash flow	0	no financial liabilities

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

Spreadsheet View | REBUILD VIEW | SAVE

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

	Carry Forward £'000	Restated Provision £'000	Original Balance £'000	Restated Provision £'000	Net P-100 £'000	Final Close £'000	Net £'000	CR Discrepancy £'000	Provision in respect of £'000	Total £'000
Provisions Total - Analyse the discounted cash flows for each provision in the table below										
Carried forward at 31 March (as shown in last year's statement)	0	0	0	0	0	0	-6,836	0	0	-6,836
Restated balance	0	0	0	0	0	0	-6,836	0	0	-6,836
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0	0
Provisions arising during year	0	0	0	0	0	0	1,276	0	0	1,276
Provisions utilised during year	0	0	0	0	0	0	1,170	0	0	1,170
Provisions not required written back	0	0	0	0	0	0	606	0	0	606
Unwinding of discount	0	0	0	0	0	0	0	0	0	0
Settlement of liability	0	0	0	0	0	0	0	0	0	0
Amount capitalised	0	0	0	0	0	0	0	0	0	0
Transfers in-year	0	0	0	0	0	0	0	0	0	0
Change in discount rate	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	0	0	0	0	0	0	-6,336	0	0	-6,336

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 900V0051

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 operating income above. Please ensure that the value balance.

Please analyse the Other Operating Income - in table below. The two yellow cells should agree.

F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Other Operating Income - please analyse in table below	-17,208											
	Fare income (transport bodies only)												
	Total Income	-191,532											
	Other Items (Group accounts only)												
	Associates and joint ventures												
	[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport	0											
	Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)	0											
	Total Other Items (Group Accounts Only)	0											
	NET COST OF SERVICES	336,216											
	Additional Analysis												
	Please provide breakdowns of your miscellaneous expenditure and other operating income amounts below. Type categories of your choice into the categories column and enter values into the £'000 column. The total of the breakdown should match back to the overall value you provided above.												
	Additional analysis of other operating income												
	Category 1	0											
	Category 2	0											
	Category 3	0											
	Category 4	0											
	Category 5	0											
	Category 6	0											
	Category 7	0											
	Category 8	0											
	Category 9	0											
	Category 10	0											
	Category 11	0											
	Category 12	0											
	Category 13	0											
	Category 14	0											
	Category 15	0											
	Total	0											

Please investigate and resolve.

f. 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.

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A	B	C	D	E	F	G	H	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 identify differences between CPID allocations within the same SCOA									
			External Balance				Trial Balance		
			Cycle 1	Cycle 2	Variance		Cycle 1	Cycle 2	Variance
11211000	1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL		459,856	459,856	0		459,856	459,856	0
11212000	1212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS		9,819	9,819	0		9,819	9,819	0
11216000	1216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS		4,606	4,606	0		4,606	4,606	0
11217000	1217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS		-31,297	-31,297	0		-31,297	-31,297	0
11218000	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS		25,483	25,483	0		25,483	25,483	0
11219000	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS		-54	-54	0		-54	-54	0
11221000	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL		-13,482	-13,482	0		-13,482	-13,482	0
11222000	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR		-9,725	-9,725	0		-9,725	-9,725	0
11226000	1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS		7,062	7,062	0		7,062	7,062	0
11229000	1229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS		1,102	1,102	0		1,102	1,102	0
11511000	1511000 - PPE - P&M (OWNED) - COST - O/BAL		33,692	33,692	0		33,692	33,692	0
11512000	1512000 - PPE - P&M (OWNED) - COST - ADDITIONS		4,201	4,201	0		4,201	4,201	0
12519000	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS		-14	-14	0		-14	-14	0
56111000	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS		81,549	81,549	0		81,549	81,549	0
56112000	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS		251	251	0		251	251	0
56114000	6114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES		-6,643	-6,643	0		-6,643	-6,643	0
58229000	8229000 - EXP - PROVISIONS EXPENSE - OTHER		75,371	75,371	0		75,371	75,371	0
58321000	8321000 - EXP - LOSS ON DISPOSAL - PPE		29,572	29,572	0		29,572	29,572	0
59123500	9123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)		313	313	0		313	313	0
59125000	9125000 - EXP - APPRENTICESHIP LEVY						1,168	1,168	0
61111000	1111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS		3,669	3,669	0		3,669	3,669	0
61112000	1112000 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS		-39	-39	0		-39	-39	0
61517000	1517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR		-10,108	-10,108	0		-10,108	-10,108	0
62511000	2511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT						9,635	9,635	0
62515000	2515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR		4,642	4,642	0		4,642	4,642	0
63112000	3112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES		15,851	15,851	0		15,851	15,851	0
8012458P	8012458P - LP-B5 - Provisions (short-term) - Opening Balance Brought Forward		-5,823	-5,823	0		-5,823	-5,823	0
81120001	81120001 - Buildings - Owned (NBV)		452,795	452,795	0		452,795	452,795	0
81120002	81120002 - Buildings - Leased (non-PFI) NBV		575	575	0		575	575	0
811211BF	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF		459,856	459,856	0		459,856	459,856	0
811221BF	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF		-13,482	-13,482	0		-13,482	-13,482	0
81150001	81150001 - Plant & Machinery - Owned (NBV)		13,888	13,888	0		13,888	13,888	0
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)		1	1	0		1	1	0
811511BF	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF		33,692	33,692	0		33,692	33,692	0

Please investigate and resolve.

g. How to resolve Validation 900V0061

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

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

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

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

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

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-peach bits around the edge.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

Dwellings
£'000

Buildings
£'000

Land
£'000

Fun

[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]

Cost

Carried forward at 31 March 2019

Adjustment

Restated

Opening balance at 1 April

Additions

Donations

Disposals

Impairment losses

Impairment reversals

Reclassifications (Includes reclass to assets held for sale and heritage assets)

Revaluation

Other movements

As at 31 March 2020

PIP_Row002

PIP_Row009

PIP_Row010

+ PIP_Row008

+ PIP_Row012

PIP_Row013

PIP_Row014

PIP_Row015

PIP_Row016

PIP_Row017

PIP_Row018

PIP_Row019

PIP_Row020

+ PIP_Row011

PIP_Row003

Depreciation

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

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

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

So, looking at our example:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	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	Ro Act
900V0061	1	Rac		PIP_Row016	PIP_Col004	+	=						PIP_Row038	PIP_Col004	
900V0061	2	Rac		PIP_Row017	PIP_Col004	+									
900V0061	3	Rac		PIP_Row029	PIP_Col004	+									
900V0061	4	Rac		PIP_Row030	PIP_Col004	+									

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

Please investigate and resolve.

h. How to resolve Validation 900V0082

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

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

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

		REBUILD VIEW		SAVE			
Debtors		Balance as at 31 March 2024 € '000	Restated Balance as at 31 March 2023 € '000	Adjustment € '000	Submitted Balance as at 31 March 2023 € '000	Comment	
Debtors falling due within one year:							
	Current Lease Receivables	0	0	0	0		
	Contract Receivables (IFRS18)	0	0	0	0		
	Contract Assets (IFRS18)	0	0	0	0		
	(ELG, VLG, SLG ONLY) Council Tax debtor (between precept/billing authority)	2,449	724	724	0		
	(ELG ONLY/INDR) retained income debtor (between precept/billing authority)	300	1,773	1,773	0		
	(ELG, VLG, SLG ONLY/INDR) debtor for prior overpayments due back from HMCLG or CG for VLG	0	0	0	0		
	(ELG, VLG, SLG ONLY) Council Tax receivable from taxpayers	688	332	332	0		
	(ELG, VLG, SLG ONLY) Non-domestic rates receivable from taxpayers	34	-277	-277	0		
	(ELG, SLG ONLY) Business Rate Supplement Debtor (between levy/billing authority)	0	0	0	0		
	Trade debtors	3,672	2,308	2,308	0		
	Other debtors - please analyse in table below	10,153	5,892	5,892	0		
	Prepayments & accrued income	0	0	0	0		
	Provision for bad debts (short term - from table below)	-1,767	-1,552	-1,552	0		
	Total Debtors falling due within one year	16,309	9,860	9,860	0		
Additional Analysis							
Additional analysis of other debtors falling due within one year		Category		€ '000			
	Category 1	Housing Rents		1,627			
	Category 2	Housing Benefits Overpayments		321			
	Category 3	Capital Accruals		3,299			
	Category 4	Revenue accruals		1,035			
	Category 5	Emergency accommodation B&B areas		457			
	Category 6	Debtor control account		1,353			
	Category 7	Scaffs service charges PIA		248			
	Category 8						
	Total			9,740			
Additional analysis of other debtors falling due after more than one year							
	Category 1			0			

Please investigate and resolve.

i. 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

Debtors

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

	Balance as at 31 March 2024 €'000	Restated Balance as at 31 March 2023 €'000	Adjustment €'000	Submitted Balance as at 31 March 2023 €'000	Comment
Debtors falling due within one year:					
Current Lease Receivables	0	0	0	0	
Contract Receivables (IFRS15)	0	0	0	0	
Contract Assets (IFRS15)	0	0	0	0	
(ELG, VLG, SLG ONLY) Council Tax debtor (between preceptor/billing authority)	0	0	0	0	
(ELG ONLY) NNDR retained income debtor (between preceptor/billing authority)	0	1,050	0	1,050	
(ELG, VLG, SLG ONLY) NNDR (debtor for prior overpayments due back from MHCLG or CG for VLG)	0	0	0	0	
(ELG, VLG, SLG ONLY) Council Tax receivable from taxpayers	2,286	0	0	0	
(ELG, VLG, SLG ONLY) Non domestic rates receivable from taxpayers	687	0	0	0	
(ELG, SLG ONLY) Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0	
Trade debtors	22,474	12,848	0	12,848	
Other debtors - please analyse in table below	2	0	0	0	
Prepayments & accrued income	2,482	2,047	0	2,047	
Provision for bad debts (short term - from table below)	-3,643	-6,163	0	-6,163	
Total Debtors falling due within one year	22,088	9,782	0	9,782	
Debtors falling due after more than one year:					
Trade debtors (long term)	0	0	0	0	
Non-Current Lease Receivables	0	0	0	0	
Other long term debtors (including transferred debt) - please analyse in table below	25,244	34,588	0	34,588	
Prepayments & accrued income (long term)	0	0	0	0	
Provision for bad debts (long term - from table below)	0	0	0	0	
Contract Receivables (IFRS15)	0	0	0	0	
Contract Assets (IFRS15)	0	0	0	0	
Total Debtors falling due after more than one year	25,244	34,588	0	34,588	
Additional Analysis					
Additional analysis of other debtors falling due after more than one year					
Category 1				0	
Category 2				0	
Category 12				0	
Category 13				0	
Category 14				0	
Category 15				0	
Total				0	

LP-Current Assets & AHFS

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

Please correct to resolve.

LP-Current Assets & AHFS									
Central Government									
Homepage	Validation Report	Decimal Points Validations	Validations	Bulk CPID Input	CPID Transactions	1. SoCI	8. PPE	9. IFA	10. T&OR
							11. T&OP	12. Other Fin Assets	13. Other Fin Liabilities
							14. Fin Instruments	15. Cash	
							20. Assocs & JVs	21. Add Information	
Total Income From Local Authorities					-6,603				
Deferred income					0				
Deferred grants income (inc transfer from reserves to match depreciation)					0				
Other deferred income - please analyse in table below					0				
Total Deferred Income					0				
Charity income					0				
Charity income					0				
Recovery of secondee costs					0				
Recovery of secondee costs					0				
Notional income					-327				
Notional income reversal					327				
Income of pension schemes					0				
Employers' pension contributions receivable					0				
Employees' pension contributions receivable					0				
Transfers in income - pension scheme - group public unfunded					0				
Other pensions income (inc. minor agency and principal scheme contributions receivable)					0				
Total Income of Pension Schemes					0				
Total Other Income					-206,159				
Total Sales of Goods and Services and Other Operating Income					-209,183				

Please investigate and resolve.

j. 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.

		External Balance			Trial Balance		
		Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2	Variance
1121000	1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL	459,856	459,856	0	459,856	459,856	0
11212000	1212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS	9,819	9,819	0	9,819	9,819	0
11216000	1216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS	4,606	4,606	0	4,606	4,606	0
11217000	1217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS	-31,297	-31,297	0	-31,297	-31,297	0
11218000	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS	25,483	25,483	0	25,483	25,483	0
11219000	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS	-54	-54	0	-54	-54	0
11221000	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL	-13,482	-13,482	0	-13,482	-13,482	0
11222000	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR	-9,725	-9,725	0	-9,725	-9,725	0
11226000	1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS	7,062	7,062	0	7,062	7,062	0
11229000	1229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS	1,102	1,102	0	1,102	1,102	0
11511000	1511000 - PPE - P&M (OWNED) - COST - O/BAL	33,692	33,692	0	33,692	33,692	0
11512000	1512000 - PPE - P&M (OWNED) - COST - ADDITIONS	4,201	4,201	0	4,201	4,201	0
12519000	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS	-14	-14	0	-14	-14	0
56111000	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS	81,549	81,549	0	81,549	81,549	0
56112000	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS	251	251	0	251	251	0
56114000	6114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES	-6,643	-6,643	0	-6,643	-6,643	0
58229000	8229000 - EXP - PROVISIONS EXPENSE - OTHER	75,371	75,371	0	75,371	75,371	0
58321000	8321000 - EXP - LOSS ON DISPOSAL - PPE	29,572	29,572	0	29,572	29,572	0
59123500	9123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)	313	313	0	313	313	0
59125000	9125000 - EXP - APPRENTICESHIP LEVY				1,168	1,168	0
61111000	1111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS	3,669	3,669	0	3,669	3,669	0
61111200	1111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS	-39	-39	0	-39	-39	0
61517000	1517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR	-10,108	-10,108	0	-10,108	-10,108	0
62511000	2511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT				9,635	9,635	0
62515000	2515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR	4,642	4,642	0	4,642	4,642	0
63112000	3112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES	15,851	15,851	0	15,851	15,851	0
801245BF	01245BF - LP-BF - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823	0
81120001	81120001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795	0
81120002	81120002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575	0
811211BF	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856	0
811221BF	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482	0
81150001	81150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888	0
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)	1	1	0	1	1	0
811511BF	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692	0	33,692	33,692	0

8. Trial Balance Input Method

Please follow steps below

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

- List of Available SCOAs

Trial Balance Input Method

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

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

The screenshot shows the OSCAR Whole of Government Accounts interface. At the top, there is a navigation bar with tabs: Homepage, SCOA Mapping, Trial Balance Input (selected), Trial Balance Posted Amount, and Available SCOA. Below the navigation bar, the OSCAR logo is displayed next to the text 'Whole of Government Accounts'. On the left, under 'Entity Selection', there is a dropdown menu showing 'organisation_wga' and 'BoE Asset Purchase Facility'. On the right, there is a 'Link to CG Homepage' button. Below this button, there is a text box with instructions: 'To start trial balance workflow, please select the button below to be directed to the central government homepage and select 'Start' for your selected organisation. Then use the Trial Balance tabs above to load data and map to the input tabs. You can then go back to the Central Government tabs for editing.' At the bottom right, there is a 'CG HOMEPAGE' button.

Entity Selection

> 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'.
- 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

The screenshot shows the OSCAR Whole of Government Accounts interface with the Homepage tab selected. The navigation bar at the top shows: Homepage (selected), SCOA Mapping, Trial Balance Input, Trial Balance Posted Amount, and Available SCOA. Below the navigation bar, the OSCAR logo is displayed next to the text 'Whole of Government Accounts'. On the left, under 'Entity Selection', there is a dropdown menu showing 'organisation_wga' and 'Consolidated Fund'. On the right, there is a 'Link to CG Homepage' button. Below this button, there is a text box with instructions: 'To start trial balance workflow, please select the button below to be directed to the central government homepage and select 'Start' for your selected organisation. Then use the Trial Balance tabs above to load data and map to the input tabs. You can then go back to the Central Government tabs for editing.' At the bottom right, there is a 'CG HOMEPAGE' button. Red dashed boxes and numbers are used to highlight specific elements: a red dashed box with a red '1' highlights the 'Entity Selection' dropdown, a red dashed box with a red '2' highlights the 'CG HOMEPAGE' button, and a red dashed box with a red '3' highlights the help icons (i, !, ?) in the top right corner.

SCOA Mapping – Standard Chart of Accounts

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

1. Ensure mapping table is empty by clicking 'Clear Mapping'.
 2. Enter a number of rows you require for your TB mapping (max. of 65,000 rows) and click 'Create Mapping'
- (NOTE: In order to avoid errors in the DCT, the number of rows created should be the exact number you require for input.

The following steps are for inputting the mapping for your TB

Steps

1

1.1. Enter number of rows required for your TB mapping and select "Create Mapping Rows" button.

Number of rows created: 50

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

1.3. Then place your Trial Balance codes in column "Your Code" and the OSCAR codes to be mapped in column "OSCAR Code". Once completed move to step 2.

You can find a list of OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab.

50

CREATE MAPPING ROWS

CLEAR MAPPING

SCOA Mapping – Standard Chart of Accounts (contd.)

> SCOA Mapping (contd.)

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

2

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

5

1 validation error(s)

VALIDATE MAPPING

3

Select "Submit Mapping" button to proceed when all validation errors have been corrected and input your Trial Balance on the "Trial Balance Input" tab.

SUBMIT MAPPING

Year Code	OSCAR Code	OSCAR Description	Status	Status Comments/Other Action
1412000	1412000	PPE - LAND (OWNED) - COST - IMPAIRMENTS	Failed	Passed
1412000	1412000	Adjustment to Taxation Income owed - MoG change	Failed	Incorrect OSCAR code used
1412000	1412000	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	Failed	Passed

Trial Balance Input

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

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

The following steps are for inputting your TB

Steps

4.1. Enter number of rows required for your Trial Balance and select "Create Trial Balance Rows" button.
Number of rows created: 20

4.2. Select "Clear Trial Balance" button if you would like to clear the current data from the input table.

4.3. Then place your Trial Balance codes in column "Your Code" and the amount in column "Amount £". Ensure all Trial Balance codes used have been entered and mapped in the SCOA Mapping tab first.

5. Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 4 and 5 until status on step 5 is Green. After selecting "Validate Trial Balance", you can view the tab "Trial Balance Posted Amount" to check the amounts will be posted correctly and if a rounding adjustment has been made.

6. Select "Populate Input" button to proceed then complete additional schedules i.e. CPID, etc.

Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
111101	1,215,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRAL
111102	4,400.00	Passed		1111000	PPE - LAND (OWNED) - COST - ADDITIONS
111103	14,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - IMPROVEMENTS
111104	12,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS
111105	1,400.00	Passed		1111000	PPE - LAND (OWNED) - COST - DISPOSALS
111107	20,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS
111101	10,100.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRAL
111101		Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS

Trial Balance Input (cont.)

> To enter financial data

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

5. Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 4 and 5 until status on step 5 is Green. After selecting "Validate Trial Balance", you can view the tab "Trial Balance Posted Amount" to check the amounts will be posted correctly and if a rounding adjustment has been made.

6. Select "Populate Input" button to proceed then complete additional schedules i.e. CPID, etc.

1 validation error(s)

5

6

Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
111101	1,215,000.00	Failed	Your code has not been mapped in the SCOA Mapping tab		

Trial Balance Posted Amount

> Trial Balance Posted Amount

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

The screenshot shows the 'Trial Balance Posted Amount' tab in the Oscar WGA system. On the left, there is a 'Refresh Posted TB Data' button (1). The main area displays a table of trial balance data (3) with columns for Oscar Code, Description, and Amount. On the right, there is a 'CG HOMEPAGE' button (2) and a 'Link to CG Homepage' link.

Available SCOA's

> Available SCOA's

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

The screenshot shows the 'Available SCOA's' tab in the Oscar WGA system. On the left, there is a 'Select Account' button (1) with a dropdown arrow. The main area displays a list of SCOA codes (2) with columns for Oscar Code, Description, and Amount. A 'Refresh' button is also visible.

Q: Our account codes do not map easily to the SCOA's, 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 SCOA's for many years after, as WGA SCOA code are not changed annually.

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

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

Prior Year Comprehensive Income & Expenditure Statement - Restated
As at 31/03/2020

2 Spreadsheet View: **REBUILD** **SAVE**

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

Published accounts must show restated prior year comparators. The table below collects the information for Income and Expenditure. Please record in cell J11 the total comprehensive income and expenditure you reported in the final WGA return you completed last year. Show any restatements in the appropriate columns.

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

Note 1: If your WGA return for the prior year is not in line with your published statutory accounts because of changes which may have arisen as a result of audit action please report the changes in this column. The changes in the other three columns are changes which will have occurred after the publication of the final statutory accounts.

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.

Restatement Analysis

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

Select a Primary Statement from the first column.

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

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

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

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

Primary Statement Please select from drop down	Note Please select from drop down	Restatement Reason	Counter Party Code (if applicable)	Debit or Credit Please select from drop down	Comment	Validation	Notes	
1. P-001 - Proforma sheet re-organization - 1/2018-04	1. P-001 - Proforma sheet re-organization - 1/2018-04	Other Revisions of Government Change		200,000	200,000	200,000	Reason	OK to Submit
2. P-002 - Capital gains reorganization - 1/2018-04	2. P-002 - Capital gains reorganization - 1/2018-04	Other Revisions of Government Change		1,000	1,000	1,000	Reason	OK to Submit
3. P-003 - Capital gains reorganization - 1/2018-04	3. P-003 - Capital gains reorganization - 1/2018-04	Other Revisions of Government Change		(200,000)	(200,000)	(200,000)	Reason	OK to Submit

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

[illegible]

11.How to resolve Validation 900V0152

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

Please investigate and resolve.

12. How to resolve Validation 900V0153

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

Please investigate and resolve.

13.How to resolve Validation 900V0154

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

Please investigate and resolve.

14. How to resolve Validation 900V0155

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

Please investigate and resolve.

15.How to resolve Validation 900V0156

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

Please investigate and resolve.

16. How to resolve Validation 900V0157

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

ERROR - Check exit costs are not too high for £50,000 - £100,000 column
(central government)

Please investigate and resolve.

17. How to resolve Validation 900V0158

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

ERROR - Check exit costs are not too high for > £100,000 column (central government)

Please investigate and resolve.

18. How to resolve Validation 900V0159

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

ERROR - Check exit costs are not too low for £10,000 - £50,000 column
(central government)

Please investigate and resolve.

19. How to resolve Validation 900V0160

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

ERROR - Check exit costs are not too low for £50,000 - £100,000 column
(central government)

Please investigate and resolve.

20. How to resolve Validation 900V0161

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

ERROR - Check exit costs are not too low for > £100,000 column (central government)

Please investigate and resolve.

21. How to resolve Validation 900V0148, 900V0151

Capital commitment

The validation codes are:

LG: 900V0148

CG: 900V0151

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

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

Please investigate and resolve.

22. How to resolve Validation 900V0149, 900V0150

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

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

If the equality holds, the validation will pass.

Please investigate and resolve.

Step 1

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

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

	OFA_Col018	OFA_Col019	OFA_Col020	OFA_Col021	
	Balance as at 31 March CY £'000	Revised Balance as at 31 March FY £'000	Adjustment £'000	Submitted Balance as at 31 March FY £'000	Comment
Other Current Financial Assets					
Other_Row003					
Other_Row004					
Other_Row005	Shares and equity type investments	16533000	8165318A	8165318F	
Other_Row006	Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	16533000	8165118A	8165118F	
Other_Row007	Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	16533000	8165100A	8165100F	
Other_Row008	Student Loans	16533000	8165100A	8165100F	
Other_Row009	IMF Special Drawing Rights	16533000	8165100A	8165100F	
Other_Row010	Derivatives	16533000	8165100A	8165100F	
Other_Row011	Repo/Renewal Repos	16533000	8165100A	8165100F	
Other_Row012	Debt Securities	16533000	8165100A	8165100F	
Other_Row013	Other	16533000	8165100A	8165100F	
As at 31 March CY					
Other Non Current Financial Assets					
Other_Row014	Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	16533000	8165320A	8165320F	
Other_Row015	Shares and equity type investments	16533000	8165320A	8165320F	
Other_Row016	Loans	16533000	8165100A	8165100F	
Other_Row017	Student Loans	16533000	8165100A	8165100F	
Other_Row018	IMF quota subscription	16533000	8165100A	8165100F	
Other_Row019	Derivatives	16533000	8165100A	8165100F	
Other_Row020	Other	16533000	8165100A	8165100F	
As at 31 March CY					

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

Bodies that are within the WGA boundary are listed on the "CPID list" worksheet. For example, deposits with the Debt Management Account (DMA888) are with an entity within the WGA boundary since it appears on the "CPID list". However, deposits with a commercial bank are with an entity outside the WGA boundary.

Step 2

	OFA_Col018	OFA_Col019	OFA_Col020	OFA_Col021	OFA_Col022	
	TOTAL EXTERNAL Item Step 2: to split between Categories 31 March CY £'000	Amortised Cost 31 March CY £'000	Fair Value Through Profit or Loss (FVPL) 31 March CY £'000	Fair Value Through OCI (FVOCI) 31 March CY £'000	Total 31 March CY £'000	Comment
Other Current Financial Assets						
Other_Row003						
Other_Row004	Shares and equity type investments		8165390	8165390	8165390	
Other_Row005	Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	8165290	8165290	8165290	8165290	
Other_Row006	Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	8165190	8165190	8165190	8165190	
Other_Row007	Student Loans	8165390	8165390	8165390	8165390	
Other_Row008	IMF Special Drawing Rights		8165290	8165290	8165290	
Other_Row009	Derivatives		8165290	8165290	8165290	
Other_Row010	Repo/Renewal Repos	8165890	8165890	8165890	8165890	
Other_Row011	Debt Securities	8165890	8165890	8165890	8165890	
Other_Row012	Other	8165890	8165890	8165890	8165890	
As at 31 March CY						
Other Non Current Financial Assets						
Other_Row013	Shares and equity type investments		8165390	8165390	8165390	
Other_Row014	Deposits	8165190	8165190	8165190	8165190	
Other_Row015	Loans	8165190	8165190	8165190	8165190	
Other_Row016	Student Loans	8165190	8165190	8165190	8165190	
Other_Row017	IMF quota subscription		8165290	8165290	8165290	
Other_Row018	Derivatives		8165290	8165290	8165290	
Other_Row019	Other	8165890	8165890	8165890	8165890	
As at 31 March CY						

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

	OFA_Col015	OFA_Col016	OFA_Col014	
	FVPL 31 March CY £'000	FVOCI 31 March CY £'000	TOTAL 31 March CY £'000	Comment
Categorisation of Assets for Current Deposits and Current Loans ONLY				
Other_Row041	Current Deposits - Designated	8175290	8175290	
Other_Row042	Current Deposits - Initial Recognition	8175290	8175290	
Other_Row043	Current Loans - Designated	8175190	8175190	

Please investigate and resolve.

23. How to resolve Validation 900V0193

You need to complete the Other Financial Liabilities tab so that it agrees with the details on your Lease Liabilities. The Other Financial Liabilities tab needs to include the present value obligation of your lease liabilities for all categories.

The validation error is designed to prevent the same issue occurring. To resolve and pass validation 900V0193, please make sure the amounts entered on the Other Financial Liabilities tab (both IFRS 16 Current and Non-Current) agree to the total present value of all lease liability categories, as shown below.

Other Financial Liabilities tab:

IBM Planning Analytics | Central Government | Omolola Oyetunbi

100% | Fields

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** | 15. Fin Instruments

Step 1) Enter total Financial Liabilities as per your resource accounts (this will include balances that are outside and inside the WGA boundary). Please enter all liabilities as negative figures throughout this tab

	Balance as at 31 March 2025 £'000	Restated Balance as at 31 March 2024 £'000	Adjustment £'000	Submitted Balance as at 31 March 2024 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Deposits by Banks	0	0	0	0	
Banknotes in circulation (Bank of England only)	0	0	0	0	
IMF Special Drawing Rights (IEA only)	0	0	0	0	
Treasury Bills (DMA only)	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) funds	0	0	0	0	
Other Current Financial liabilities (IFRS 16)	-488	0	0	0	
Other	0	0	0	0	
As at 31 March 2025	-488	0	0	0	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Deposits by banks	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) funds	0	0	0	0	
Other Non Current Financial liabilities (IFRS 16)	-4,364	0	0	0	
Other	-2,148,372	-2,312,261	0	-2,312,261	
As at 31 March 2025	-2,152,736	-2,312,261	0	-2,312,261	

Other additional information tab

100% | Fields

12. T&OP | 13. Other Fin Assets | 14. Other Fin Liabilities | 15. Fin Instruments | 16. Cash & Inventories | 17. Provisions | 18. Pensions | 19. Reserves | 20. Contingent Liabilities | 21. Assocs & JVs | **22. Add Information**

Lease Liabilities
Total future lease payments under leases are given in the table below:

	£'000		Comment
	2024-25	2023-24	
Infrastructure			
Payments due within 1 year	0	0	
Payments due between 1 and 5 years	0	0	
Payments due after 5 years	0	0	
Subtotal Infrastructure	0	0	
Less Interest Element	0	0	
Present Value Obligation	0	0	
Land and Buildings			
Payments due within 1 year	-488	0	
Payments due between 1 and 5 years	-1,655	0	
Payments due after 5 years	-2,709	0	
Subtotal Land and Buildings	-4,852	0	
Less Interest Element	0	0	
Present Value Obligation	-4,852	0	
Assets Under Construction			
Payments due between 1 and 5 years	0	0	
Payments due after 5 years	0	0	
Subtotal Assets Under Construction	0	0	
Less Interest Element	0	0	
Present Value Obligation	0	0	
Other			
Payments due within 1 year	0	0	
Payments due between 1 and 5 years	0	0	
Payments due after 5 years	0	0	
Subtotal Other	0	0	
Less Interest Element	0	0	
Present Value Obligation	0	0	

24. How I resolve validation error with our CPID entry for '44112200 INC-CURRENT GRANTS FROM CG – PUBLIC HEALTH GRANT'

SCOA code 44112200 is specifically for Public Health Bodies. DOH (Department of Health) is not a Public Health Body. The system will block allocations to DOH if you use 44112200.

To resolve:

- Remove the amount from the cell currently using 44112200 on your DCT tab.
- Select a generic grant SCOA code that is valid for allocations to DOH.
- Move the amount to a cell with this generic code (often marked in green on the DCT template).

Typical Generic Grant SCOA Codes:

While your entity's specific codes may vary, common generic grant codes used for DOH allocations include:

- 44110000 (Grants to Central Government Departments)
- 44110010 (Grants - General)
- 44110020 (Grants - Other)
- Or another generic grant code provided in your DCT template's green cells.

Steps:

- Go to your DCT tab.
- Delete or cut the amount from the cell using 44112200.
- Paste or enter the amount into a cell with a generic grant SCOA code (one of the green cells).
- Ensure the code you select allows allocation to DOH (check the DCT template notes or legend if unsure).
- Save your changes.

OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics with Watson™		Local Government	
Landing Page	Homepage	Validation Report	Decimal Points Validation
[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)		-39,402	
[ELG, WLG ONLY] Cost of NNDR Collection Allowance (treated as income)		-234	
Miscellaneous income		0	
Other Operating Income - please analyse in table below		-6,495	
Apprenticeship Levy - Notional Income		0	
Apprenticeship Levy - Notional Expense		0	
Government Grants and Contributions (received from bodies within WGA boundary)			
[ELG, WLG ONLY] New Homes Bonus / [WLG] Income from other local authorities		-1,700	
[WLG ONLY] Welsh Government Revenue Grant		0	
[ELG, WLG ONLY] PFI Special Grant (component recognised in NCS)		-13,372	
[ELG, WLG ONLY] Public Health Grant		-12,970	
[ELG, WLG, SLG ONLY] Rent Allowance: subsidy		-24,313	
[ELG, WLG, SLG ONLY] HRA Rent Rebates: subsidy		-19,691	
[ELG, WLG, SLG ONLY] Non-HRA Rent Rebates: subsidy		0	
[ELG, WLG, SLG ONLY] Housing Benefit Subsidy Admin Grant		0	
[ELG ONLY] Pupil Premium		-9,546	
[ELG ONLY] Dedicated Schools Grant		-167,211	
[ELG ONLY] Education Services Grant		-10	
[ELG ONLY] GLA Transport Grant		0	
EU current grants			
Other revenue grants & contributions (from Government and other WGA bodies)		-65,640	
Other Non-Govt revenue grants & contributions			
Other Non-Govt revenue grants & contributions		-14,377	
Capital Grants and Contributions			
Capital grant income (from Govt bodies)		0	
Capital grant income (EU grants)		0	
Capital grants & contribution income (from non-Govt)		0	
Amounts released from receipts in advance (deferred income)		-22,555	
Customer & client receipts			
Recharge receipts		-18,748	
External receipts (fees & charges for services)		-67,295	
Other Operating Income - please analyse in table below		-6,495	
Fare income (transport bodies only)		0	
Total Income		-504,023	
Other items (Group accounts only)			
Associates and joint ventures			
[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport		0	
Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)		0	
Total Other Items (Group Accounts Only)		0	
NET COST OF SERVICES		180,118	

Additional Analysis