Whole of Government Accounts

Annex- Examples Resolving validation error 2024-25

Contents

IBM Planning Analytics with Watson™ | Local Government

[Base]

Landing Page | Homepage | Validation Report | Decimal Points Validation | Validations | Bulk CPID

[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)	-59,402
[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

1. What is a Validation report

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

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

VALIDATE

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

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	User Explanation
899I0036	Internal consistency	Soft	Expected return on pension assets is equal on the pensions note to the CI&E	FAIL, Please check or provide commentary	15142	Expected return on pension assets are different on CI&E and pension note	CI&E + IAS 19 Pension Liability	21112000, 63111000	
899I0046	Internal consistency	Soft	Reclassifications between PPE, Investment Properties, Intangibles, Inventory and AHFS are expected to net to £nil	FAIL, Please check or provide commentary	1	Reclassifications do not balance - check PPE, Intangibles, Inventory and AHFS reclassifications	LP- PP&E & Invest & Prop + LP- Intangibles + LP- Current Assets & AHFS + LP- ROU	18227000, 18217000, 18222000, 18212000, 18357000, 18367000, 18377000, INT_Row024/INT_Col001,	
899N0111	Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e.-the SOFP must balance).	FAIL	8580	The SoFP does not balance	Balance Sheet	L0307102, L0302102, L0301102, L0308102	
900V0003	In cell	Soft	A positive value must be entered	FAIL	1	The list of SCOAs which have failed validation are: 52197000;	LP-I&E;	LAP_Row060/LAP_Col018;	
900V0004	In cell	Soft	A negative value must be entered	FAIL	1	The list of SCOAs which have failed validation are: 26132000;	LP-L&P;	LAP_Row063/LAP_Col018;	
900V0052	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0301202, L0301100	
900V0053	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0302202, L0302100	
900V0059	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0308102	

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

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

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

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

1. Select if you would like to view all validations – 'Select All' or 'Failed Validations Only'.
2. Select 'Refresh' to adjust your worksheet view according to the applied filter in Step 1
3. Total number of Validations will appear.
4. Select 'Validate' to reflect on recent changes made. It is recommended you refresh the Validation report as often as possible.
5. On the Validation Report, you will find the following details:
    a. Validation Code – automated code allocated to each validation error, for internal purposes.
    b. Validation Category – internal consistency, materiality, numerical accuracy
    c. Validation Type – Soft/Hard. Hard validation failures will need to be resolved before submission and on all soft validations, comments must be provided. DCT can still be validated with soft validation failures if you provide comments. Soft validations are warnings only and you can still proceed.
    d. Validation Description - details and guidance on each validation error for example: NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.
    e. Status – used to describe the status for example FAIL, please provide cometary/PASS.
    f. Value Returned – the value of the validation error.

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

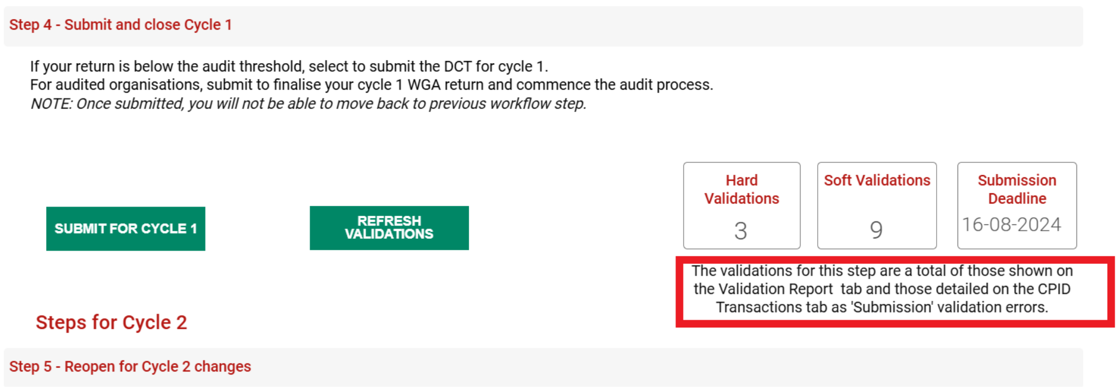
You must clear all hard validation errors on the validation report and provide explanations for soft validations before you can submit the DCT Return. The same also applies to CPID validations.

2. Counter Party Identified (CPID) Validation errors.

Please note:

The total amount for the CPID transactions that make up the Trial Balance Account Balance will be automatically populated on the top row of the data set for that transaction. This will allow you to compare the total value of your CPID transactions, particularly if there are numerous transactions for that CPID, against the Trial Balance Value. Internal SCOAs should be 100% allocated to a CPID code.

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



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

- Incomplete data fields
- Account code does not exist.
- Instigating Entity does not exist.
- Counter Party does not exist.
- Entity CPID was entered in lowercase (e.g., "afs902") instead of uppercase ("AFS902").

- The column CPID Amount £000 contains a decimal place. Please remove the decimal place
- This SCOA must be 100% Allocated.
- The amount allocated to counterparties **must not exceed** the amount on the Trial balance (TB).
- The CPID amount must have the same signage as the TB.
- If the TB amount is zero, there should be no CPID amount.
- Please delete the Instigator or CPID from the row
- Please delete the Instigator/CPID as there is no CPID value.
- Invalid CPID Entity in column Counter Party Code
- Invalid Instigator Entity. The counter party is in your group.
- Your chosen CPID is within your Instigator group.
- Incomplete CPID entities provided.
- The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.

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

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

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

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

3. How to resolve validation errors

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

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

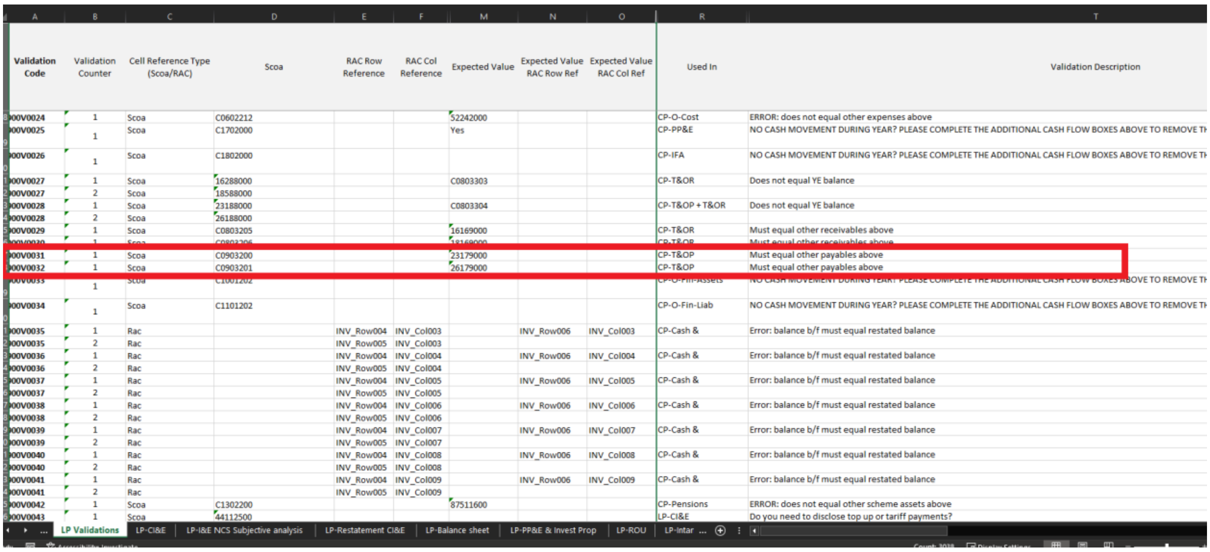
4. DCT Mapping tool

Consulting the DCT Mapping Tool

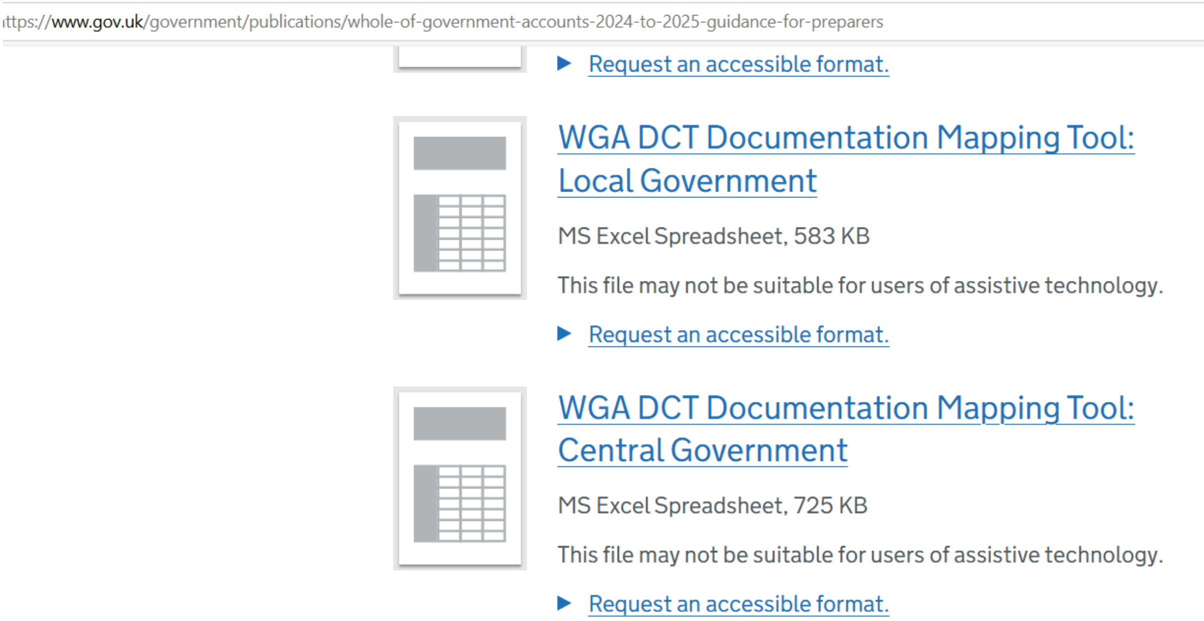
The DCT Mapping Tool will provide guidance on how to navigate the DCT. Additionally, the validation report on the validation page explains each validation error, what tab the error is on and indicates which tab it refers to.

How to Use the DCT Mapping Tool:

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



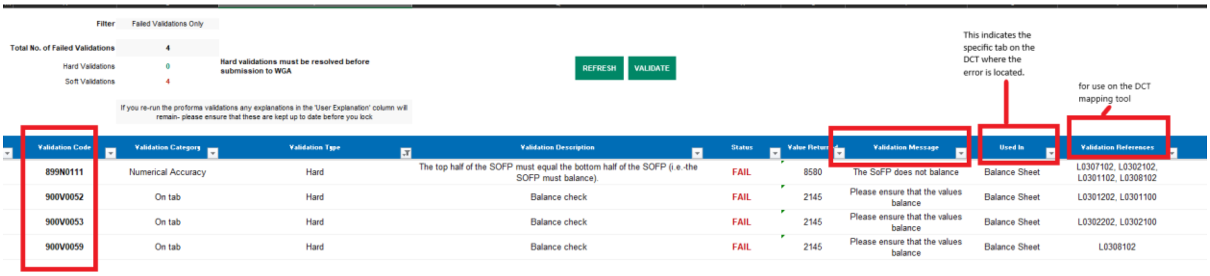
Validation Code	Validation Counter	Cell Reference Type (Scoa/RAC)	Scoa	RAC Row Reference	RAC Col Reference	Expected Value	Expected Value RAC Row Ref	Expected Value RAC Col Ref	Used In	Validation Description
00V0024	1	Scoa	C0602212			52242000			CP-O-Cost	ERROR: does not equal other expenses above
00V0025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



[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.

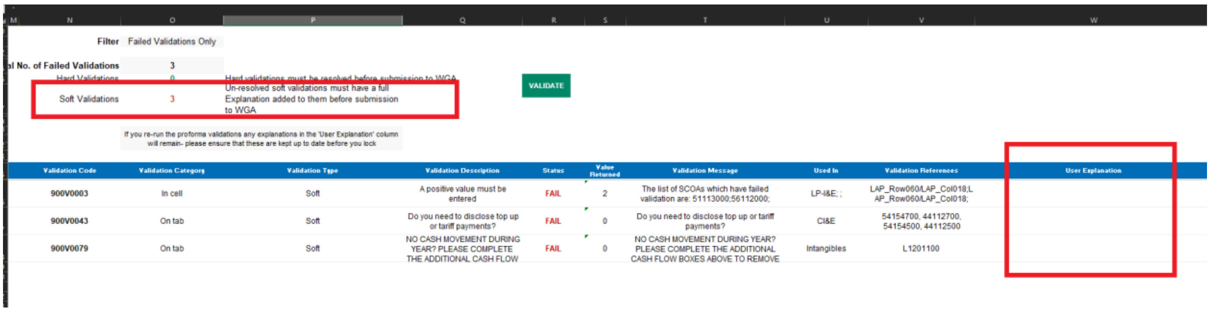


Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References
899N0111	Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e.-the SOFP must balance).	FAIL	8580	The SoFP does not 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.



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

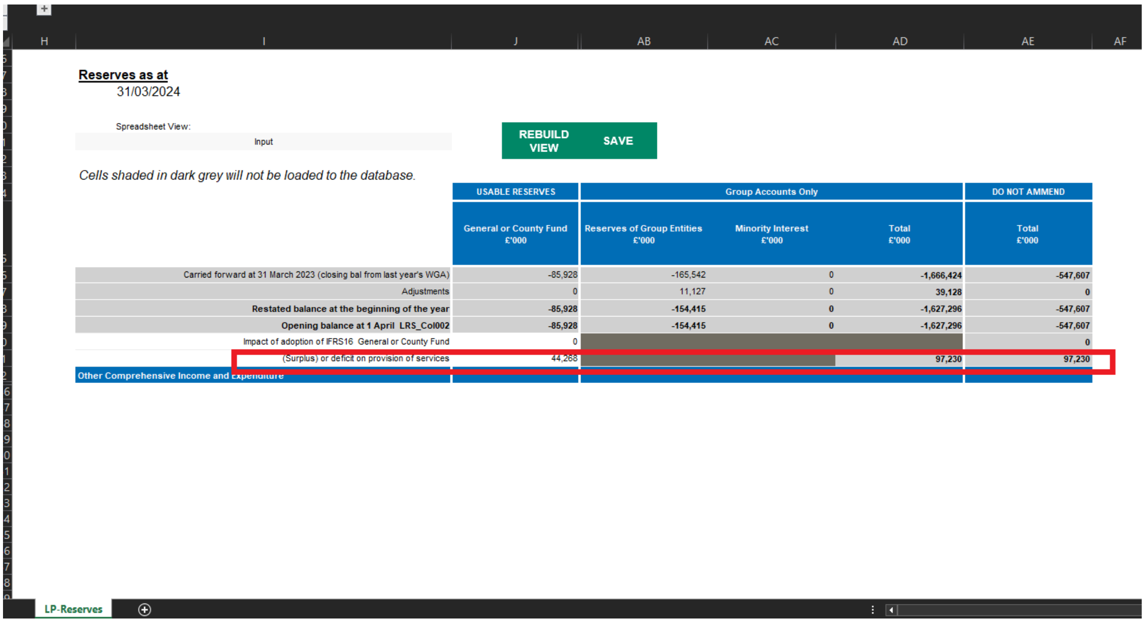
a. How to resolve Validation 899I0011

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

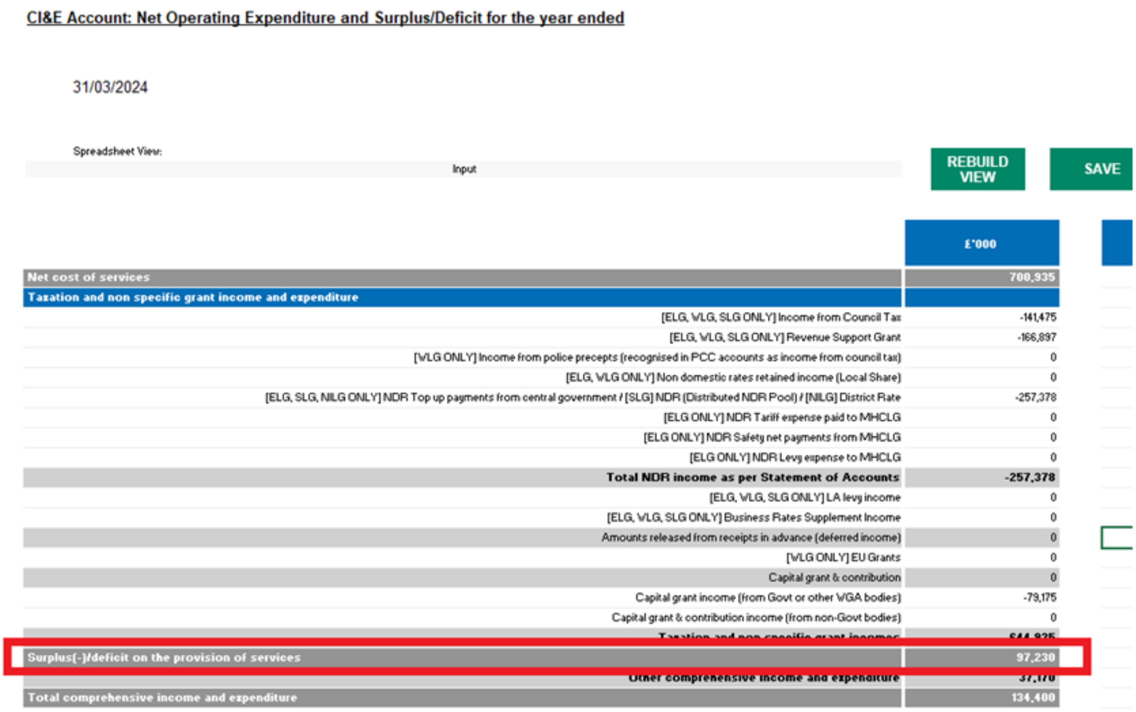
The following is an illustrative example and does not represent actual data from your entity.

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

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



Then go to the 'CI&E' tab:



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

31/03/2024

Spreadsheet View: Input

REBUILD VIEW | SAVE

	£'000
Net cost of services	700,935
Taxation and non specific grant income and expenditure	
[ELG, 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 WGA bodies)	-79,175
Capital grant & contribution income (from non-Govt bodies)	0
Taxation and non specific grant income	[illegible]
Surplus(-)/deficit on the provision of services	97,230
Other comprehensive income and expenditure	37,170
Total comprehensive income and expenditure	134,400

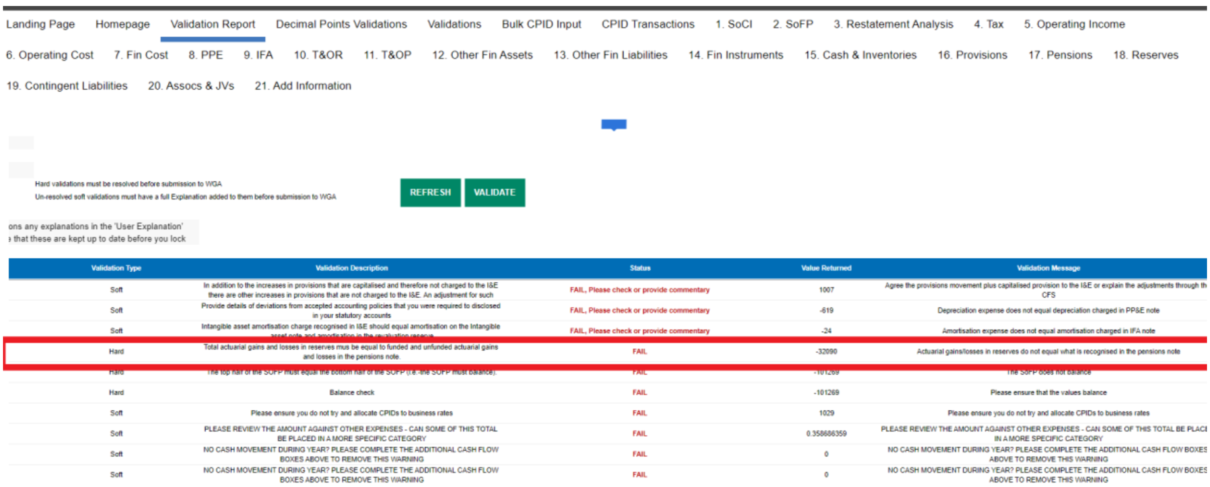
The two cells needs to agree. Please investigate and resolve.

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

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

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

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

Reserves tab

Landing Page Homepage Validation Report Decimal Points Validations Validati

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

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

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

Pensions tab

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

Please investigate and resolve.

c. How to resolve Validation 899N0033

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

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

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

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

Spreadsheet View: Input

REBUILD VIEW | SAVE

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

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

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

Please investigate and resolve.

d. How to resolve Validation 899N0034

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

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

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

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

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

Spreadsheet View: Input

REBUILD VIEW | SAVE

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

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

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

Please investigate and resolve.

e. How to resolve Validation 899N0035

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

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

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

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

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

Spreadsheet View: Input

REBUILD VIEW | SAVE

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

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

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000	Biological & Cultivated Assets £'000	Total £'000
Disposals	0	-1,657,276	-61,056	0	0	-2,918	-2,932	-3,351	0	-88,639	-52,790	0	0	-1,869,022
Revaluations	0	1,821,260	-1,882,616	0	0	0	0	0	0	58	-62	0	0	-61,360
Reclassifications	0	790,798	0	0	0	104	4,323	-868,077	0	954	14,034	0	0	-57,864
Transfers	0	909,576	366,380	0	0	81	18	26,683		2,024	3,697	0	0	1,308,459
As at 31 March 2024	**0**	**43,004,521**	**21,084,240**	**0**	**0**	**70,655**	**330,615**	**1,570,893**	**0**	**2,236,479**	**2,554,236**	**0**	**0**	**70,851,639**
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Adjustment	0	0		0	0	0	0			0	0	0	0	0
Restated Balance	**0**	**-430,193**		**0**	**0**	**-50,064**	**-163,779**			**-1,609,458**	**-1,524,495**	**0**	**0**	**-3,777,989**
At 1 April	0	-430,193		0	0	-50,064	-163,779			-1,609,458	-1,524,495	0	0	-3,777,989
Depreciation charge for the year	0	-1,341,039		0	0	-13,635	-29,722			-251,207	-218,032	0	0	-1,853,635
Impairment depreciation	0	0		0	0	0	0			0	0	0	0	0
Impairment reversal depreciation	0	0		0	0	0	0			0	0	0	0	0
Disposals depreciation	0	2,212		0	0	1,798	-1,009			84,668	48,508	0	0	136,177
Revaluation depreciation	0	1,701,265		0	0	0	0			145	0	0	0	1,701,410
Reclassifications depreciation	0	-1,994		0	0	33	2,324			-809	458	0	0	12
Transfers depreciation	0	0		0	0	0	0			0	0	0	0	0
As at 31 March 2024	**0**	**[illegible]**		**0**	**0**	**[illegible]**	**[illegible]**			**-1,776,661**	**1,693,561**	**0**	**0**	**-3,794,025**
NBV at 31 March 2024	**0**	**42,934,772**	**21,084,240**	**0**	**0**	**8,787**	**138,429**	**1,570,893**	**0**	**459,818**	**860,675**	**0**	**0**	**67,057,614**
NBV at 31 March 2023	**[illegible]**	**39,334,944**	**23,777,104**	**0**	**0**	**13,774**	**114,890**	**1,501,160**	**0**	**446,939**	**740,298**	**0**	**0**	**65,949,109**
Asset financing														
Owned assets	0	42,934,772	0	0	0	8,787	0	1,570,893	0	459,818	0	0	0	67,057,614
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NBV at 31 March 2024	**0**	**42,934,772**	**0**	**0**	**0**	**8,787**	**0**	**1,570,893**	**0**	**459,818**	**0**	**0**	**0**	**67,057,614**
NBV of impairments: Impairment costs + impairment reversals + imp. depreciation costs +														

Please investigate and resolve.

f. How to resolve Validation 899N0038

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

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

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

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

Intangible assets as at
31/03/2024

Spreadsheet View: Input

REBUILD VIEW | SAVE

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

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

Please investigate and resolve.

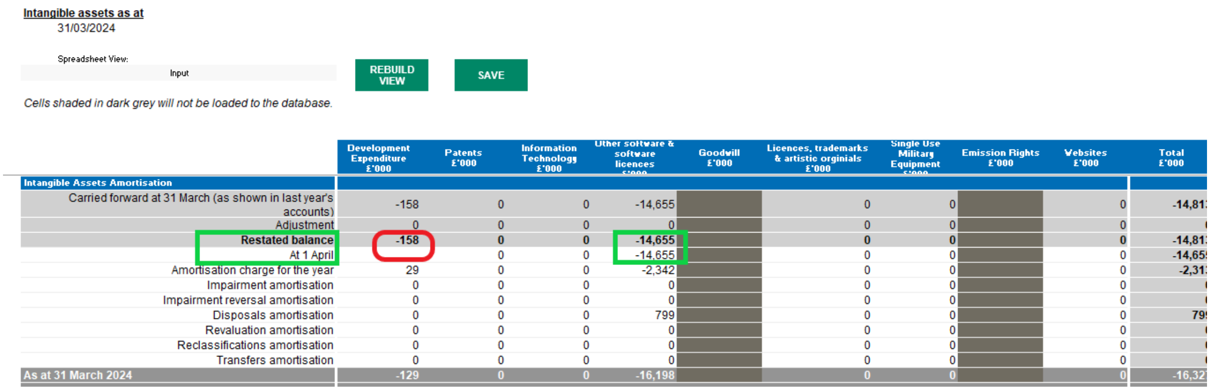
g. How to resolve Validation 899N0039

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

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

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

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



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

Please investigate and resolve.

a. How to resolve Validation 899N0055

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

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

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

The cells in the green boxes need to agree.

Reserves as at
31/03/2024

Spreadsheet View: Input

REBUILD SAVE

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

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

General Fund

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

Please investigate and resolve.

h. How to resolve Validation 899N0066

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

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

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

- NCS II&E-Impairment: 866

Equals

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

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

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

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

PPE tab:

O. Non Current Assets P. Additional Data

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

Intangibles:

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

AHFS

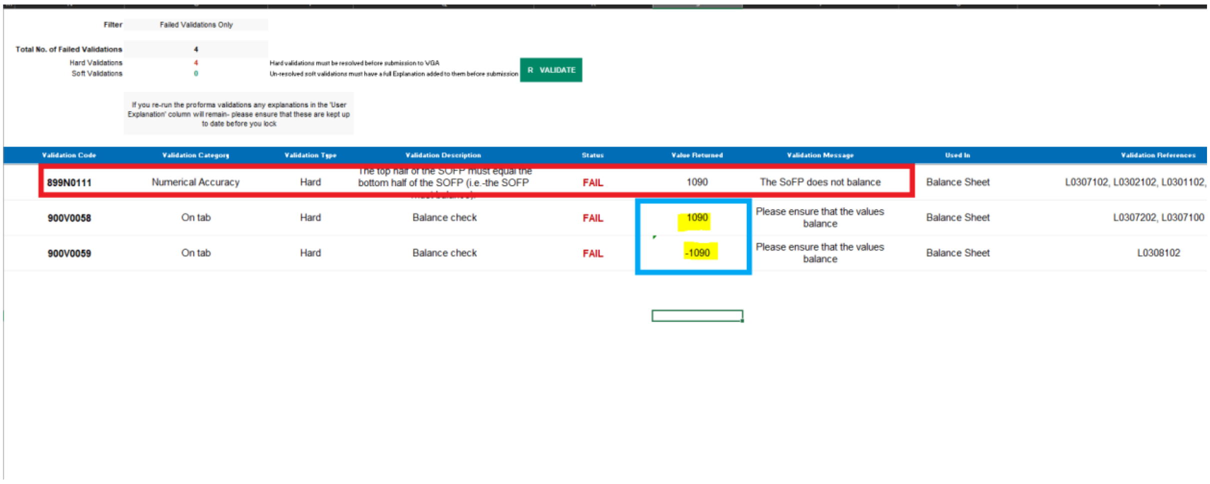
Total	
Carried forward at 31 March 2019 (closing bal from last year's WGA)	5,604
Adjustment	0
Restated balance at the beginning of the year	**5,604**
Opening balance at 1 April	**5,604**
Assets newly classified as held for sale	3
Revaluation gains / losses	274
Impairment of Assets Held for Sale	3
Reversal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

Please investigate and resolve.

i. How to resolve Validation 899N0111

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

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



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

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

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

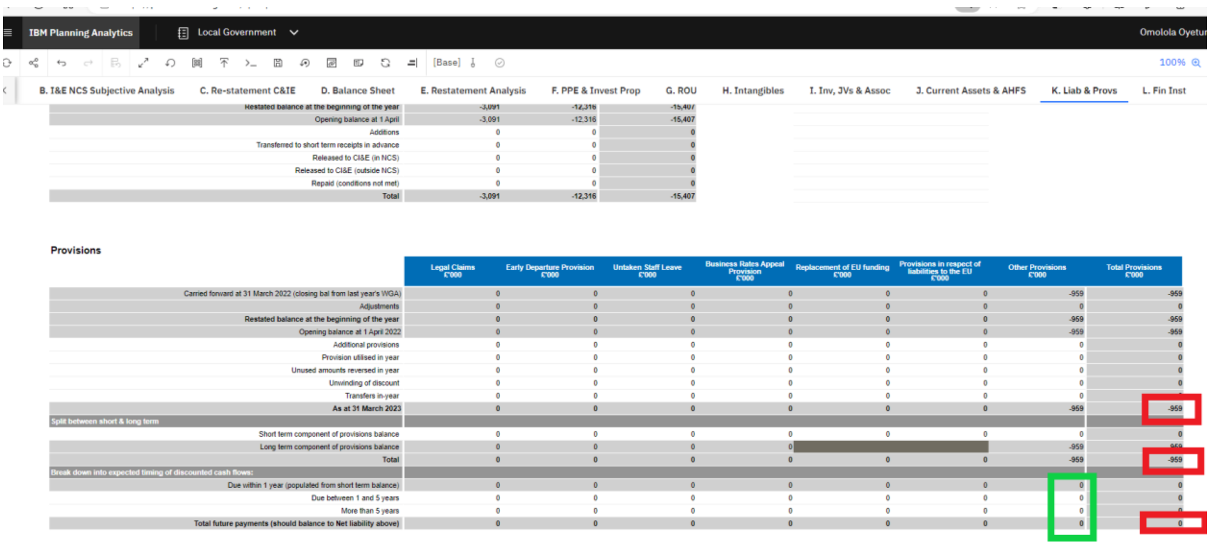
j. How to resolve Validation 899N0104

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

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

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

If you complete the green box, they will.



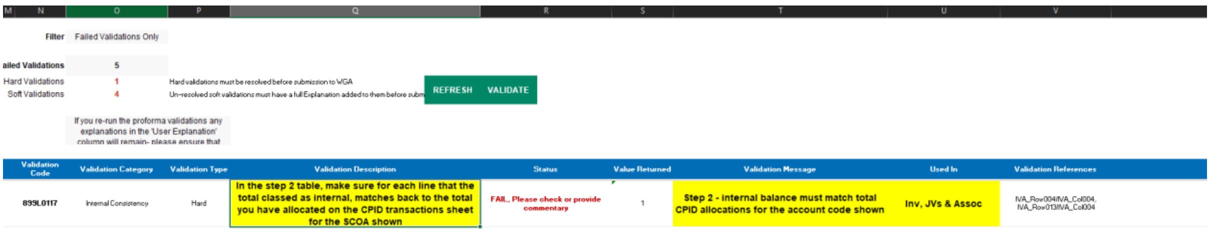
Please investigate and resolve.

k. How to resolve Validation 899L0117

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

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

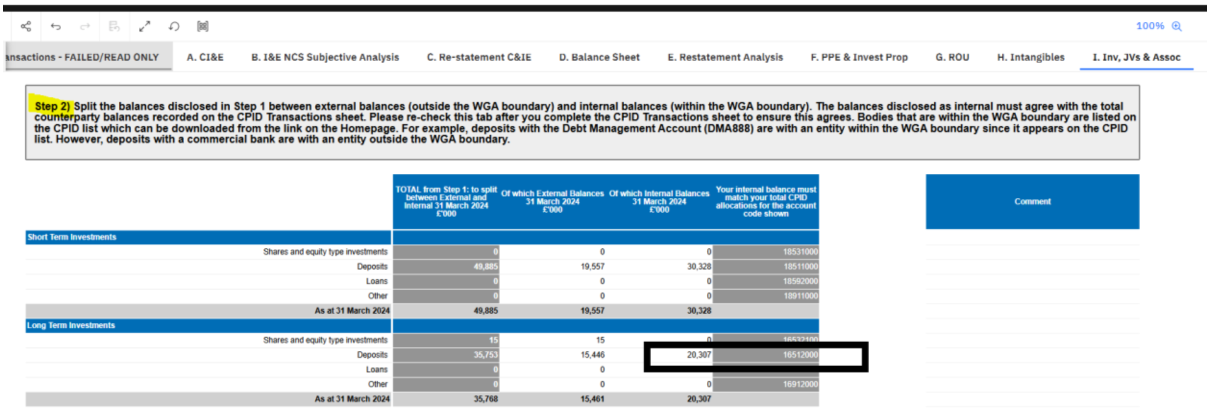
In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet for the SCOA shown.



Step 2 does not match the CPID transaction tab.

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

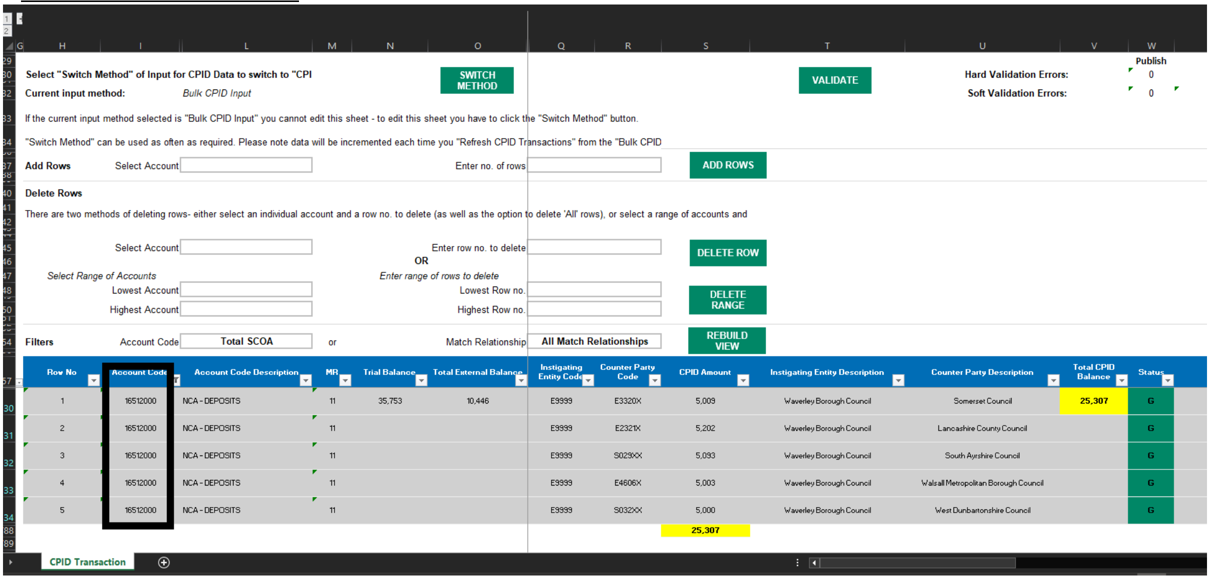
<u>Inv, JVs& Association tab</u>



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	18592000	
Other	0	0	0	18911000	
As at 31 March 2024	49,885	19,557	30,328		
Long Term Investments					
Shares and equity type investments	15	15	0	16532100	
Deposits	35,753	15,446	20,307	16512000	
Loans	0	0			
Other	0	0	0	16912000	
As at 31 March 2024	35,768	15,461	20,307		

CPID transaction tab



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

SWITCH METHOD | VALIDATE | Hard Validation Errors: 0 | Soft Validation Errors: 0 | Publish

Add Rows Select Account | Enter no. of rows | ADD ROWS

Delete Rows

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

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

OR

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

Lowest Account | Lowest Row no. | DELETE RANGE

Highest Account | Highest Row no.

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

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

CPID Transaction

Please investigate and resolve.

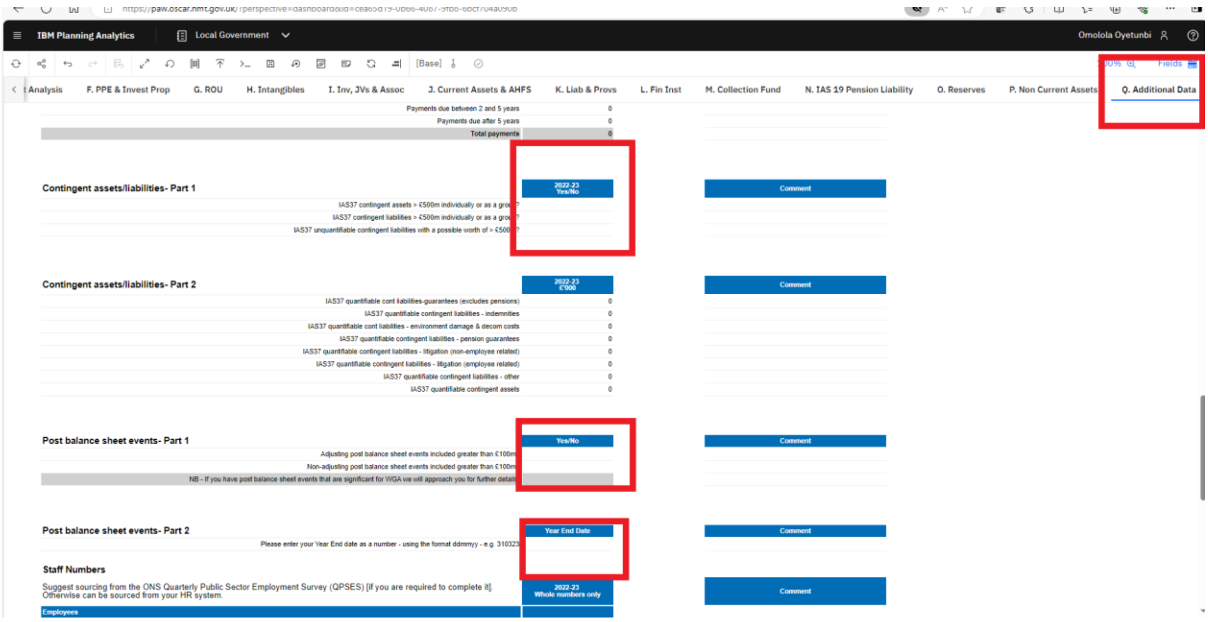
I. How to resolve Validation 899L0121

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

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

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

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

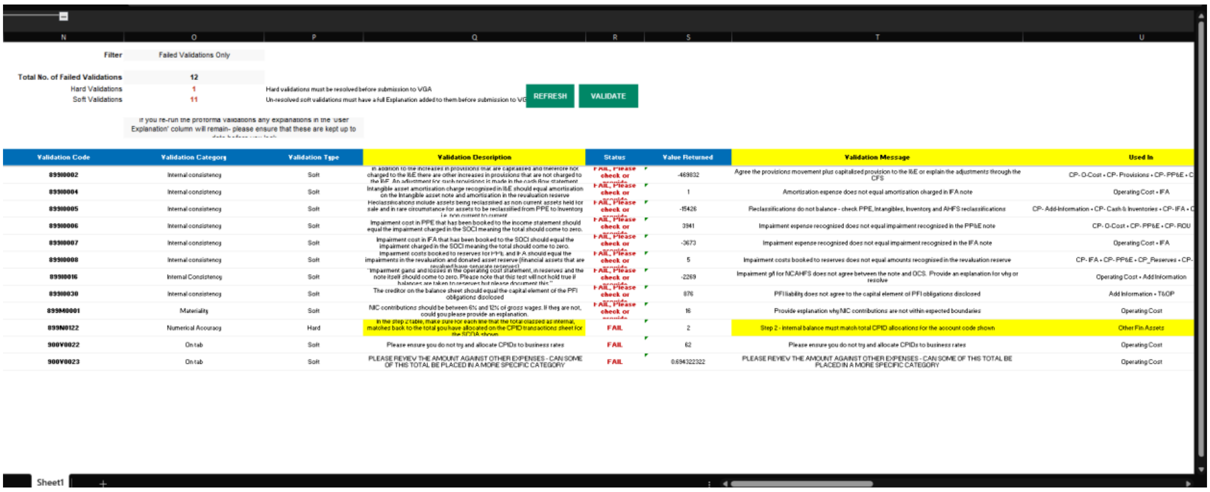


Please investigate and resolve.

m. How to resolve Validation 899N0122

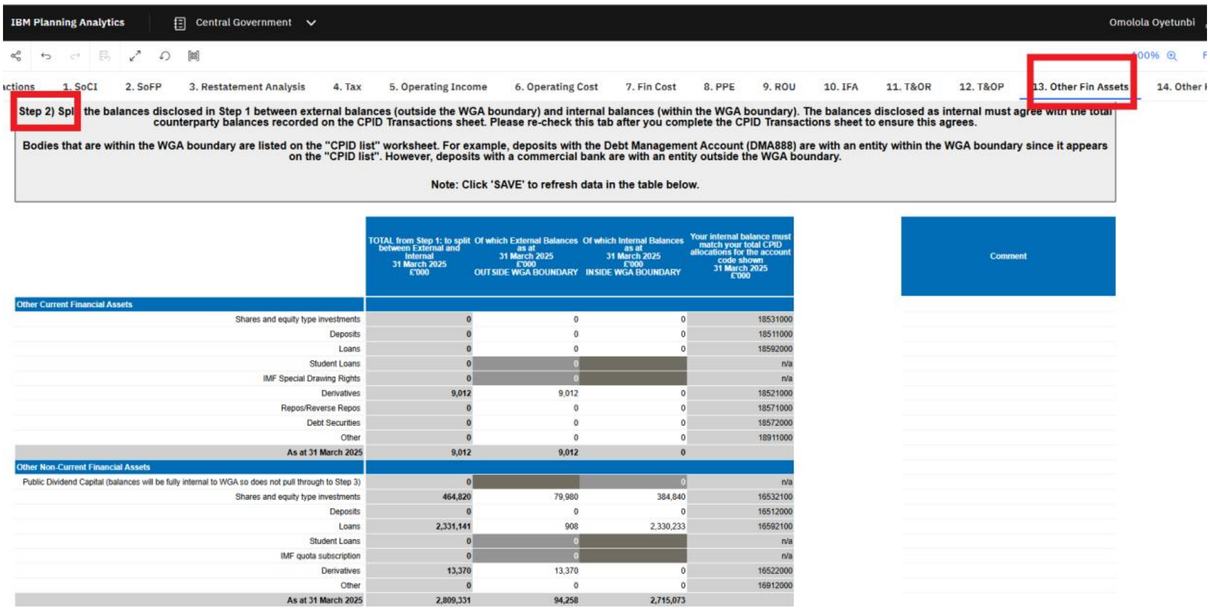
Please follow the instructions on the validation report to resolve the issue.

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



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

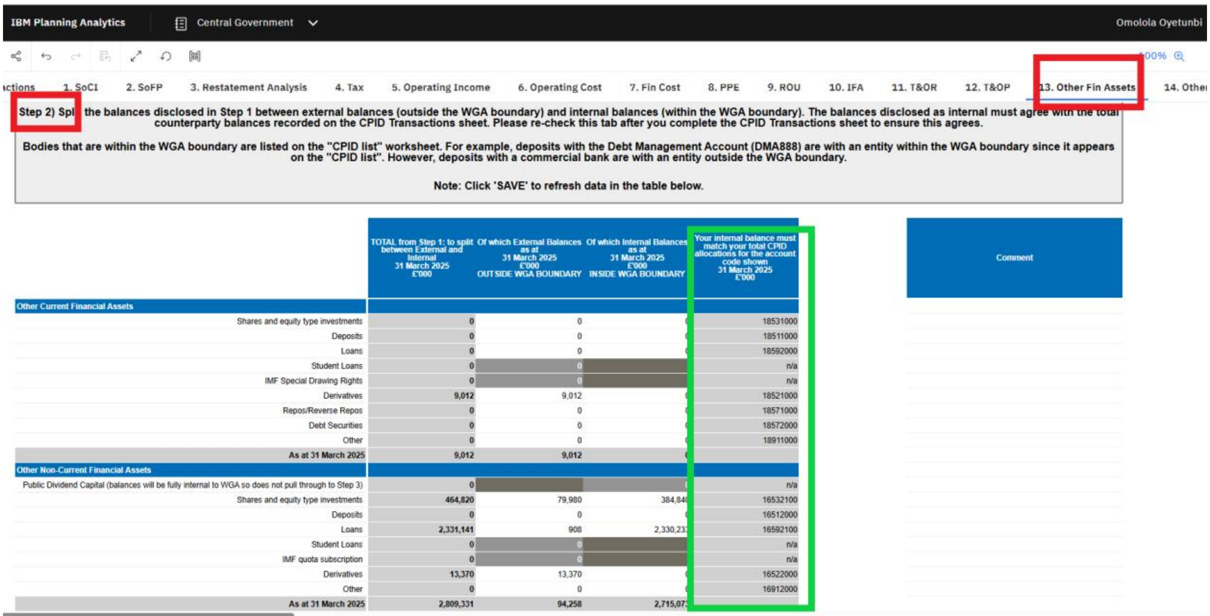
Got to Step 2 as shown on the narrative report “validation description”

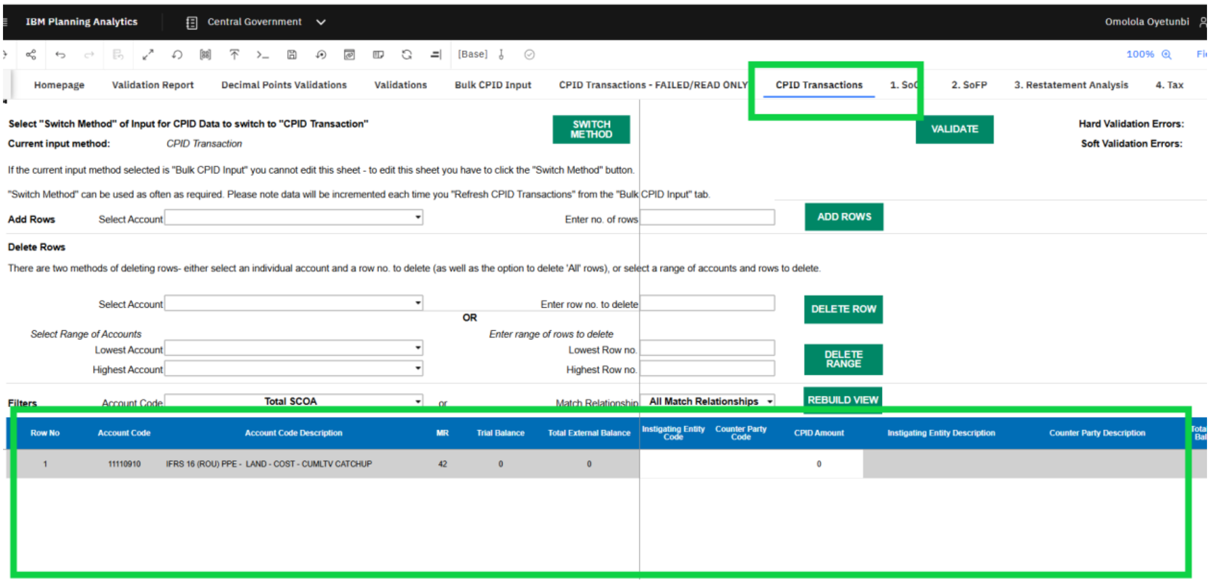


Check that the balance for each SCOA code (green box) in Step 2 agrees to the CPID transaction tab

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%





Please investigate and resolve.

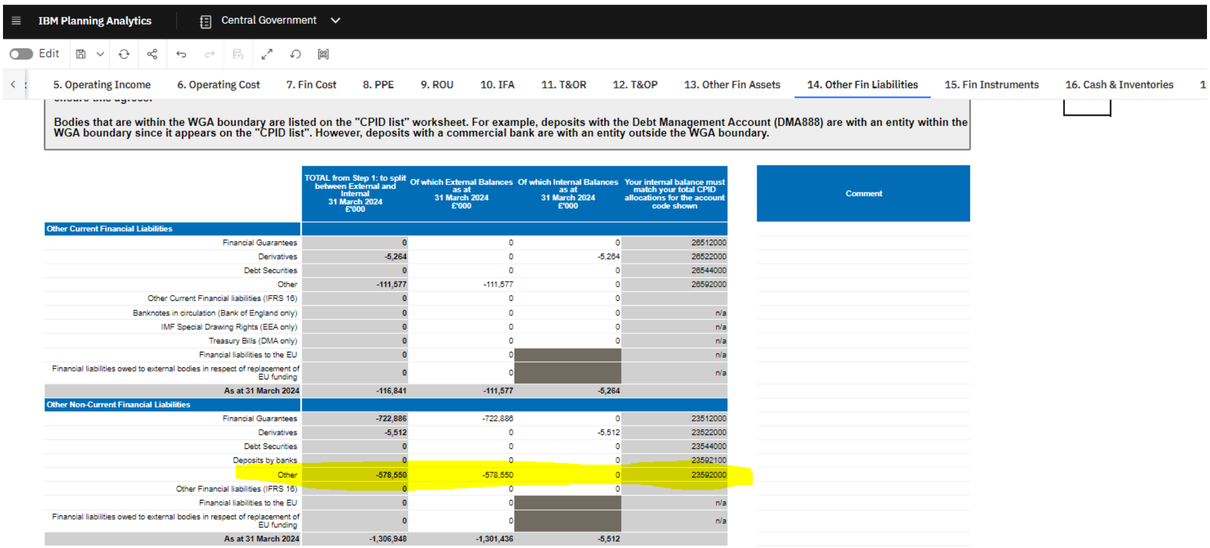
n. How to resolve Validation 899N0125

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.

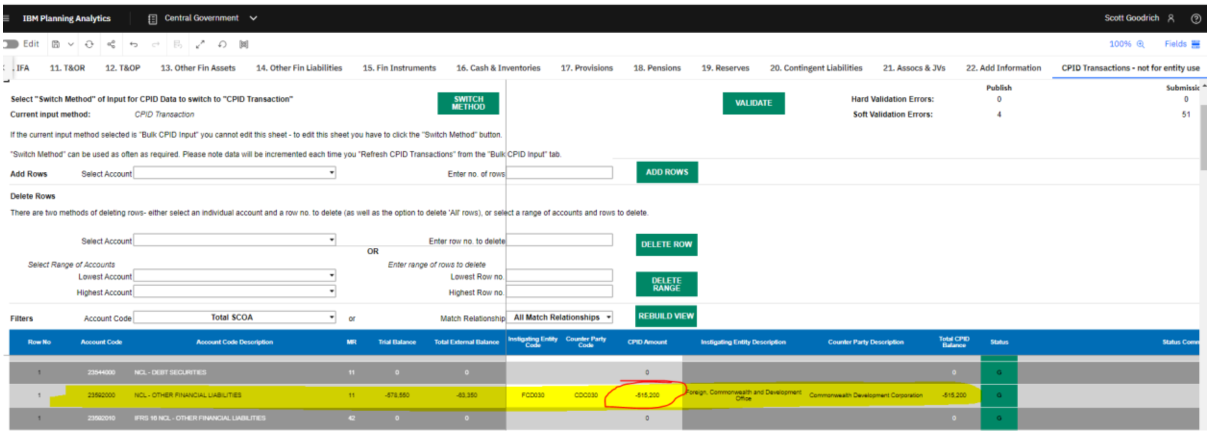
In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet for the SCOA shown.

<u>Other Financial Liabilities tab</u>



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

CPID transaction tab



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

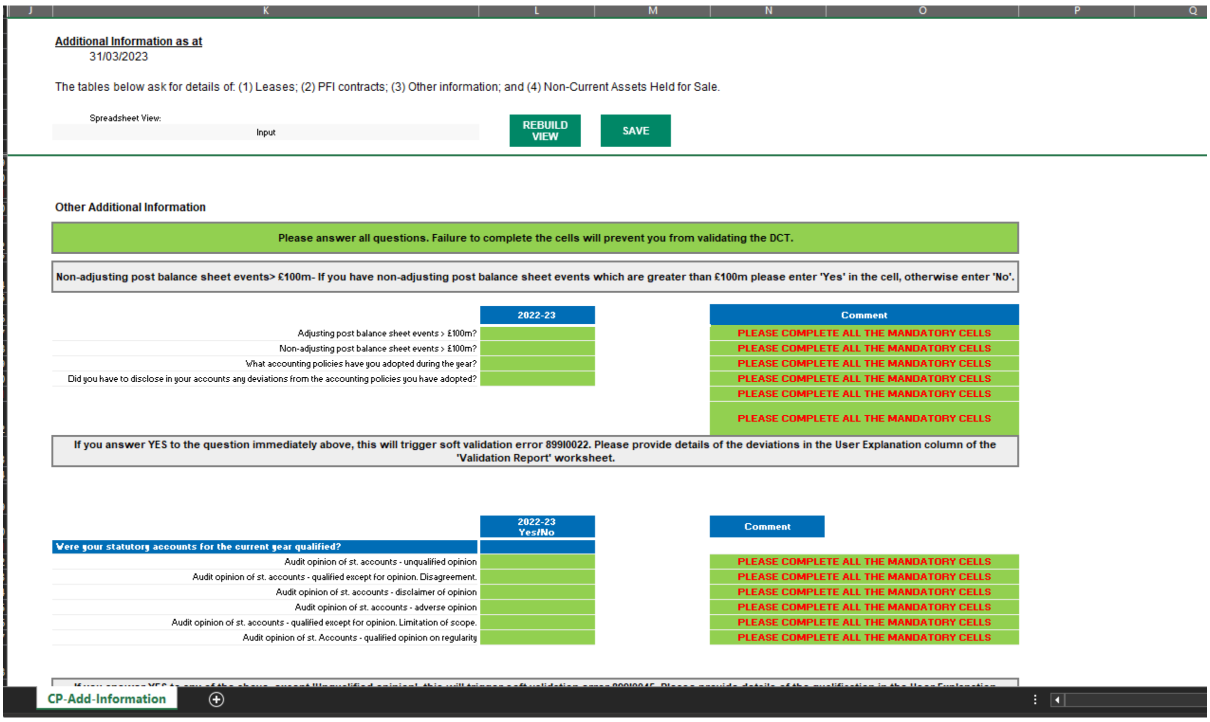
Please investigate and resolve.

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.

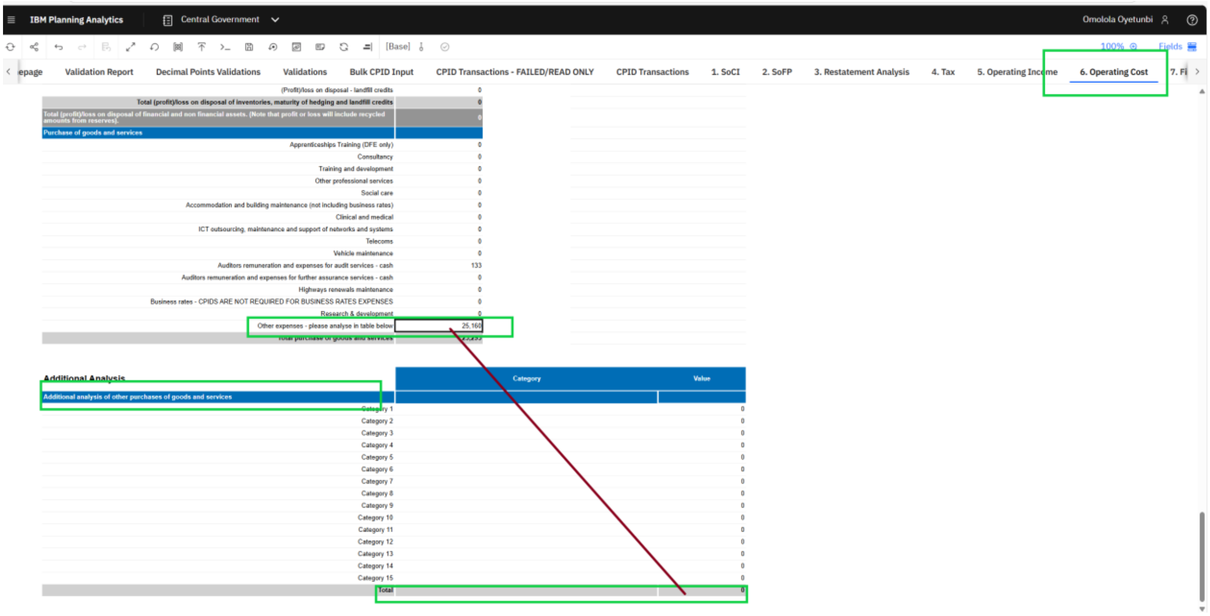
p. How to resolve Validation 900V0024

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

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



q. How to resolve Validation 900V0026

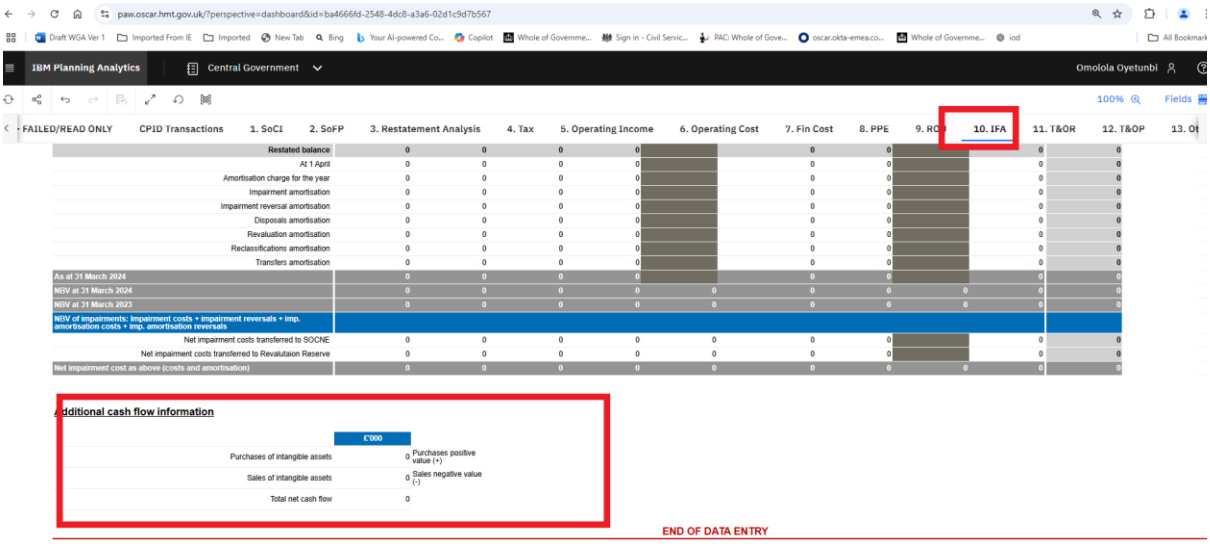
Please follow the instructions on the validation report to resolve the issue.

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.



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.

<u>Current Trade and other payables</u>

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 (IFRS 16)	0	0	0	0
Accrued expenses	-1,461,280	-1,387,129	0	-1,387,129
Contingencies Fund advances	0	0	0	0
Obligations under finance leases	0	-1,385	0	-1,385
Imputed finance lease element of on-balance sheet PFI contracts	0	0	0	0
Government grants payable	0	0	0	0
Interest payable	0	0	0	0
Interest payable - gilt edged stock	0	0	0	0
Contract Payables (IFRS15)	0	0	0	0
Current payables to the EU	0	0	0	0
Current payables to bodies external to WGA in respect of replacement of EU funding	0	0	0	0
Occupational Pension loans payable	0	0	0	0
Total current trades and other payables	-3,422,759	-3,226,736	0	-3,226,736
Consolidated Fund (CF) Balances Due Within One Year				
Amounts due to the consolidated Fund	0	0	0	0
Total Consolidated Fund (CF) Balances Due Within One Year	0	0	0	0
Gilt Edged Stock Due Within One Year				
Gilt Edged Stock				

Additional Analysis

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

END OF DATA ENTRY

CP-T&OP

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

Non - Current Trade and other payables

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

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

CP-T&OP

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

Additional Analysis

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

CP-T&OP

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

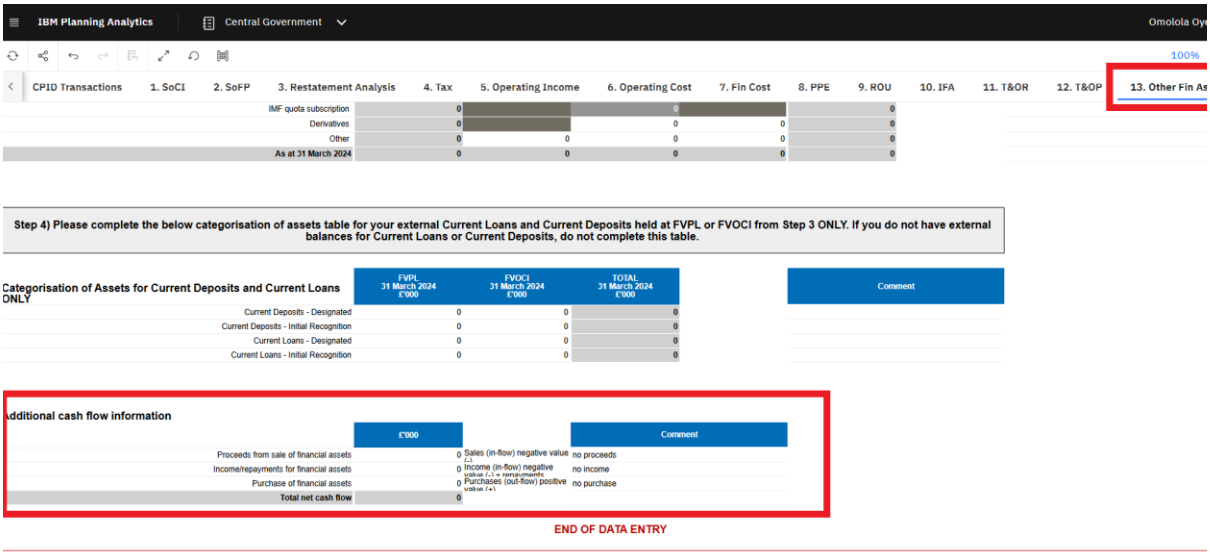
r. How to resolve Validation 900V0033

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 remover the error.

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



Please complete to resolve the error.

c. How to resolve Validation 900V0034

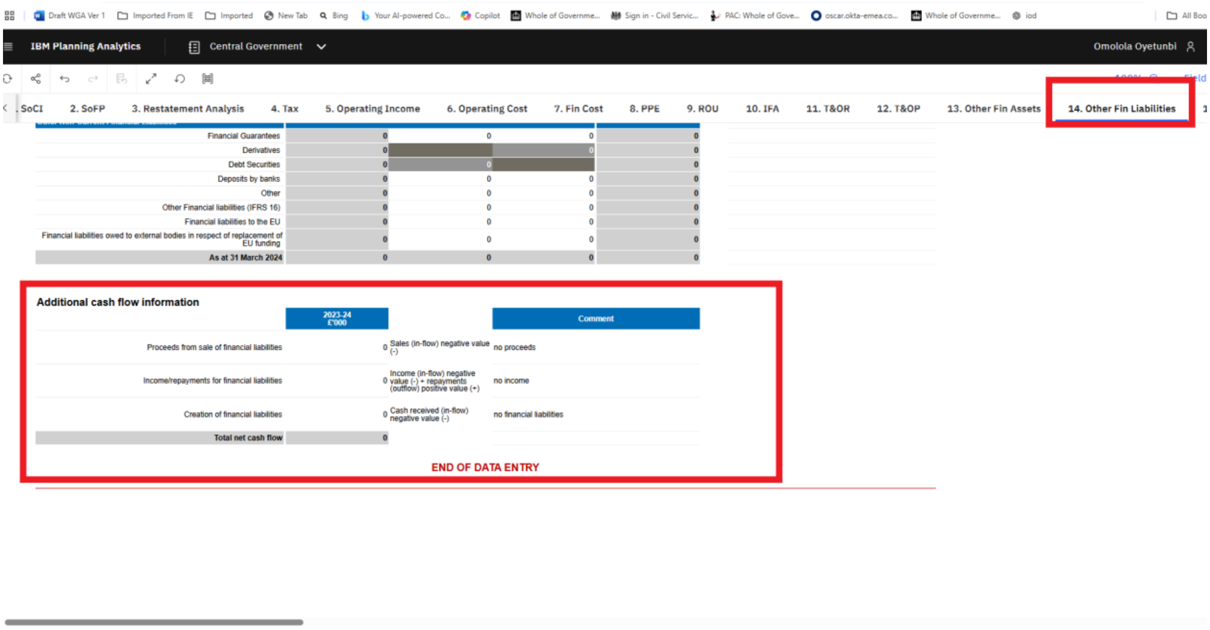
Please follow the instructions on the validation report to resolve the issue.

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

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

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

Please complete to resolve the error.

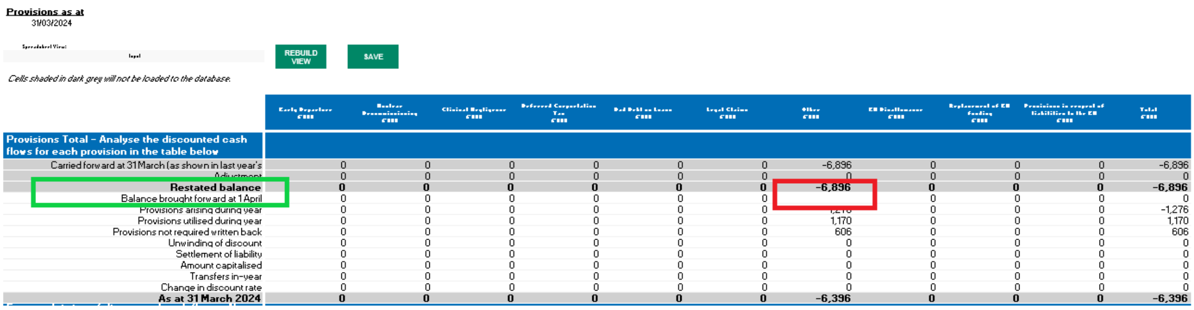


d. How to resolve Validation 900V0042

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

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

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



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

Please investigate and resolve.

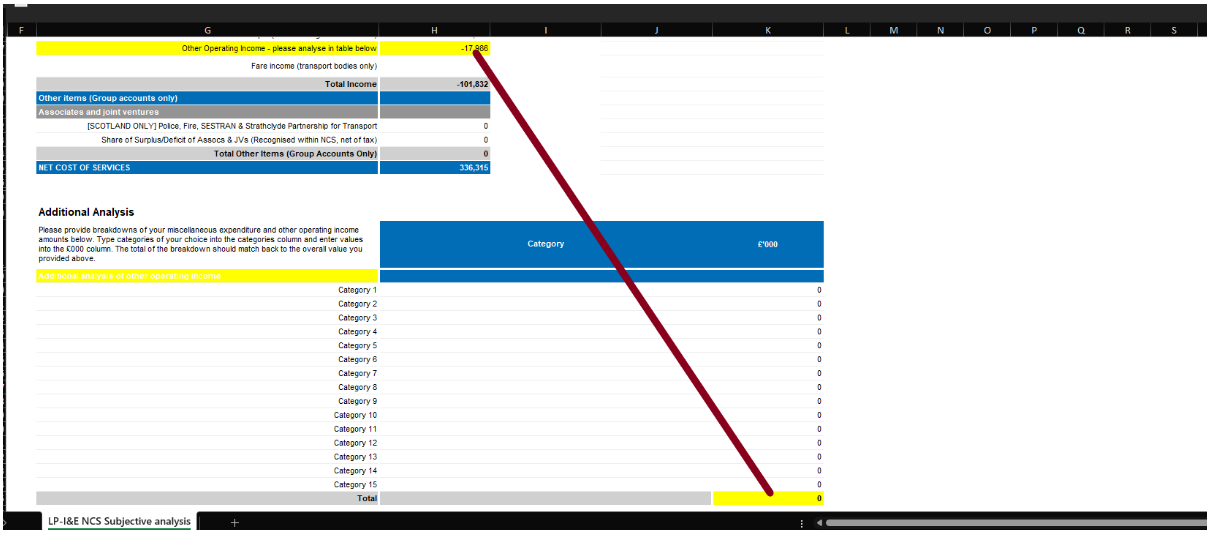
e. How to resolve Validation 900V0051

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.



Other Operating Income - please analyse in table below	-17,986
Fare income (transport bodies only)	
Total Income	-101,832
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	336,315

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.

	Category	£'000
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

LP-I&E NCS Subjective analysis

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.

Variance Analysis between Cycle 1 and Cycle 2 returns

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

		External Balance			Trial Balance		
		Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2	Variance
						0	
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
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-BS - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823	0
81120001	81120001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795	0
81120002	81120002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575	0
811211BF	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856	0
811221BF	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482	0
81150001	81150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888	0
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)	1	1	0	1	1	0
811511BF	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692	0	33,692	33,692	0

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

Please investigate and resolve.

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:

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
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	+									

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

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

Input | VIEW | SAVE

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

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

[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]

		PIP_Col003	PIP_Col004	PIP_Col005	
		Dwellings £'000	Buildings £'000	Land £'000	Fur
- PIP_Row002	**Cost**				
PIP_Row009	Carried forward at 31 March 2019	811311BF	811211BF	811111BF	
PIP_Row010	Adjustment	811311BA	811211BA	811111BA	
+ PIP_Row008	**Restated**				
+ PIP_Row012	**Opening balance at 1 April**	**11311000**	**11211000**	**11111000**	
PIP_Row013	Additions	11312000	11212000	11112000	
PIP_Row014	Donations	11313000	11213000	11113000	
PIP_Row015	Disposals	11317000	11217000	11117000	
PIP_Row016	Impairment losses	11314000	11214000	11114000	
PIP_Row017	Impairment reversals	11315000	11215000	11115000	
PIP_Row018	Reclassifications (Includes reclass to assets held for sale and heritage assets)	11318000	11218000	11118000	
PIP_Row019	Revaluation	11316000	11216000	11116000	
PIP_Row020	Other movements	11319000	11219000	11119000	
+ PIP_Row011	**As at 31 March 2020**				
- PIP_Row003	**Depreciation**				

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

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

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

So, looking at our example:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	**Validation Code**	Validation Counter	Cell Reference Type (Scoa/RAC)	Scoa	RAC Row Reference	RAC Col Reference	Data Items Action	Test Action	Lower Limit Action	Lower Limit	Upper Limit Action	Upper Limit	Expected Value	Expected Value RAC Row Ref	Expected Value RAC Col Ref	Ro Act
43	**900V0061**	1	Rac		PIP_Row016	PIP_Col004	+	=						PIP_Row038	PIP_Col004	
44	**900V0061**	2	Rac		PIP_Row017	PIP_Col004	+									
45	**900V0061**	3	Rac		PIP_Row029	PIP_Col004	+									
46	**900V0061**	4	Rac		PIP_Row030	PIP_Col004	+									
57																
58																

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

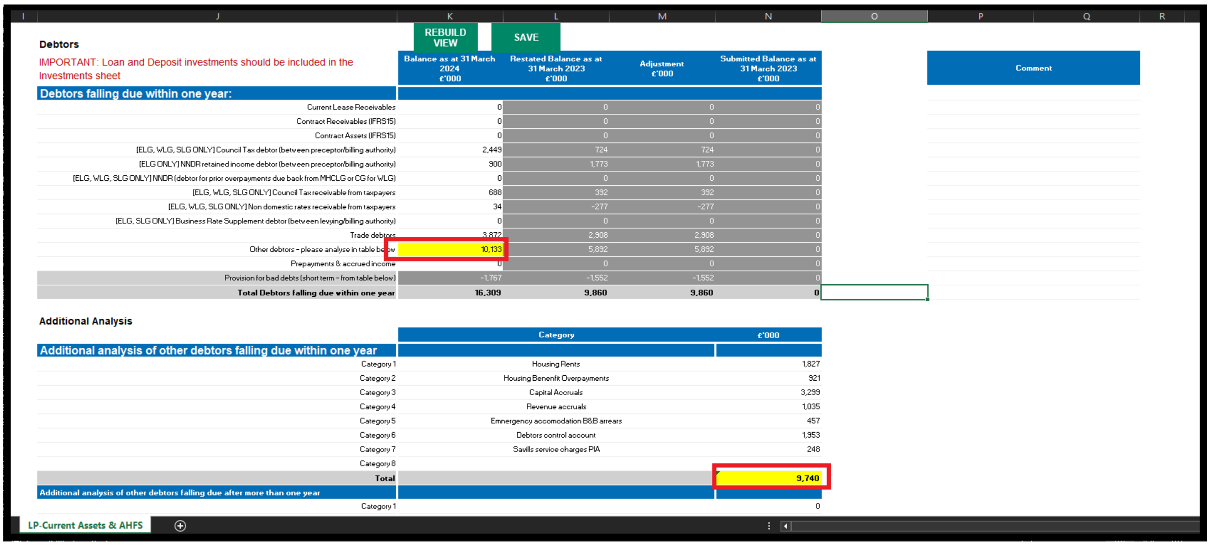
Please investigate and resolve.

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.



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
Debtors falling due within one year:				
Current Lease Receivables	0	0	0	0
Contract Receivables (IFRS15)	0	0	0	0
Contract Assets (IFRS15)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	2,449	724	724	0
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	900	1,773	1,773	0
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0	0	0	0
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	688	392	392	0
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	34	-277	-277	0
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0
Trade debtors	3,872	2,908	2,908	0
Other debtors - please analyse in table below	10,133	5,892	5,892	0
Prepayments & accrued income	0	0	0	0
Provision for bad debts (short term - from table below)	-1,767	-1,552	-1,552	0
Total Debtors falling due within one year	**16,309**	**9,860**	**9,860**	**0**

Additional Analysis

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

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.

Debtors

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

	Balance as at 31 March 2024 £'000	Restated Balance as at 31 March 2023 £'000	Adjustment £'000	Submitted Balance as at 31 March 2023 £'000	Comment
Debtors falling due within one year:					
Current Lease Receivables	0	0	0	0	
Contract Receivables (IFRS15)	0	0	0	0	
Contract Assets (IFRS15)	0	0	0	0	
[ELG, WLG, SLG ONLY] Council Tax debtor (between preceptor/billing authority)	0	0	0	0	
[ELG ONLY] NNDR retained income debtor (between preceptor/billing authority)	0	1,050	0	1,050	
[ELG, WLG, SLG ONLY] NNDR (debtor for prior overpayments due back from MHCLG or CG for WLG)	0	0	0	0	
[ELG, WLG, SLG ONLY] Council Tax receivable from taxpayers	2,286	0	0	0	
[ELG, WLG, SLG ONLY] Non domestic rates receivable from taxpayers	687	0	0	0	
[ELG, SLG ONLY] Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0	
Trade debtors	22,474	12,848	0	12,848	
Other debtors - please analyse in table below	2	0	0	0	
Prepayments & accrued income	2,482	2,047	0	2,047	
Provision for bad debts (short term - from table below)	-5,843	-6,163	0	-6,163	
Total Debtors falling due within one year	**22,088**	**9,782**	**0**	**9,782**	
Debtors falling due after more than one year:					
Trade debtors (long term)	0	0	0	0	
Non-Current Lease Receivables	0	0	0	0	
Other long term debtors (including transferred debt) - please analyse in table below	25,244	34,588	0	34,588	
Prepayments & accrued income (long term)	0	0	0	0	
Provision for bad debts (long term - from table below)	0	0	0	0	
Contract Receivables (IFRS15)	0	0	0	0	
Contract Assets (IFRS15)	0	0	0	0	
Total Debtors falling due after more than one year	**25,244**	**34,588**	**0**	**34,588**	

Additional Analysis

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

LP-Current Assets & AHFS

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

Please correct to resolve.

Central Government

Homepage | Validation Report | Decimal Points Validations | Validations | Bulk CPID Input | CPID Transactions | 1. SoCI

8. PPE | 9. IFA | 10. T&OR | 11. T&OP | 12. Other Fin Assets | 13. Other Fin Liabilities | 14. Fin Instruments | 15. Cash

20. Assocs & JVs | 21. Add Information

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

Please investigate and resolve.

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.

Variance Analysis between Cycle 1 and Cycle 2 returns

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

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

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

8. Trial Balance Input Method

Please follow steps below

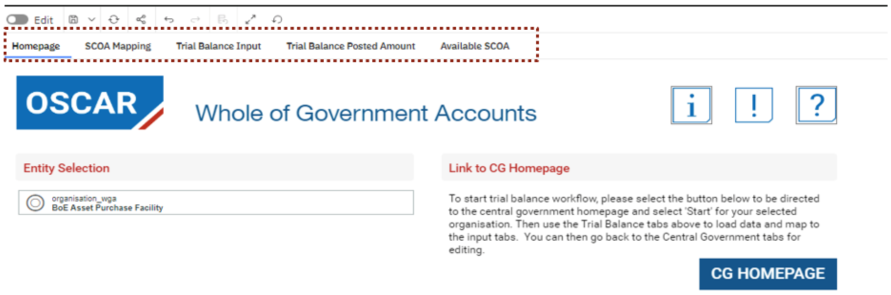
- How to select the Entity for DCT Input
- How to map your codes against OSCAR codes
- Steps to Input your Trial Balance
- How to review Trial Balance Posted Amounts

- List of Available SCOAs

Trial Balance Input Method

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

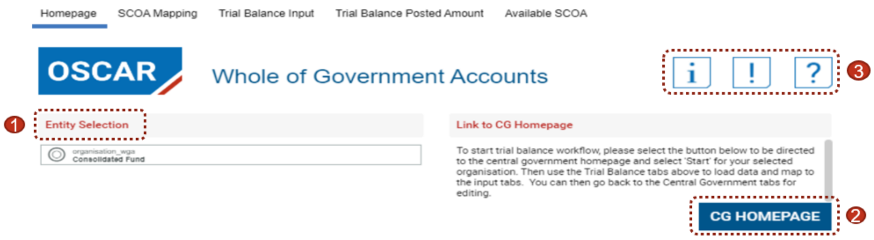
1. The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.



Entity Selection

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

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

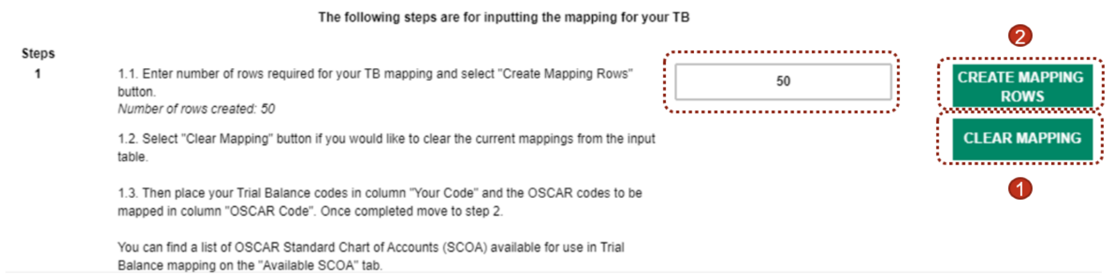


SCOA Mapping – Standard Chart of Accounts

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

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

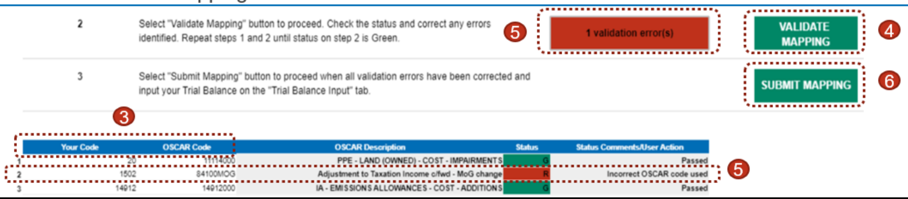
   (NOTE: In order to avoid errors in the DCT, the number of rows created should be the exact number you require for input.



SCOA Mapping – Standard Chart of Accounts (contd.)

> SCOA Mapping (contd.)

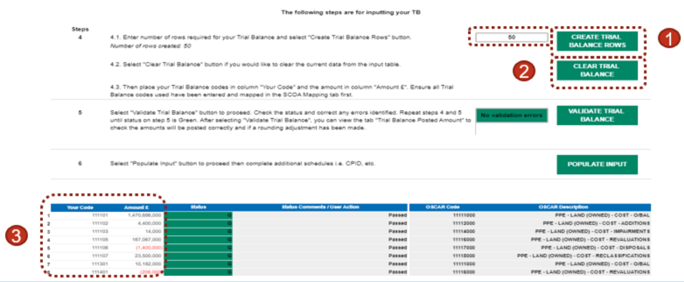
3. Enter your Financial Account Codes and map the corresponding OSCAR SCOA Codes and the rest of the columns will auto-populate. Repeat the exercise for all the codes you require to complete your Trial Balance Mapping
4. Once all the data is entered, click on 'Validate Mapping' button to check for any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



Trial Balance Input

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

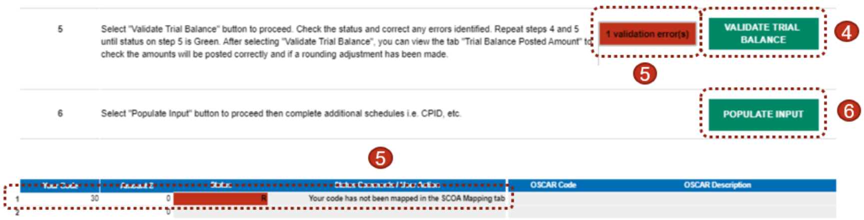
1. Click on 'Clear Trial Balance' button if you would like to clear the current data from the input table.
2. Enter the number of rows required for your mapping in the green box (this should be the same number of rows used to validate your SCOA mapping in the previous tab) and select 'Create Trial Balance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



Trial Balance Input (cont.)

> To enter financial data

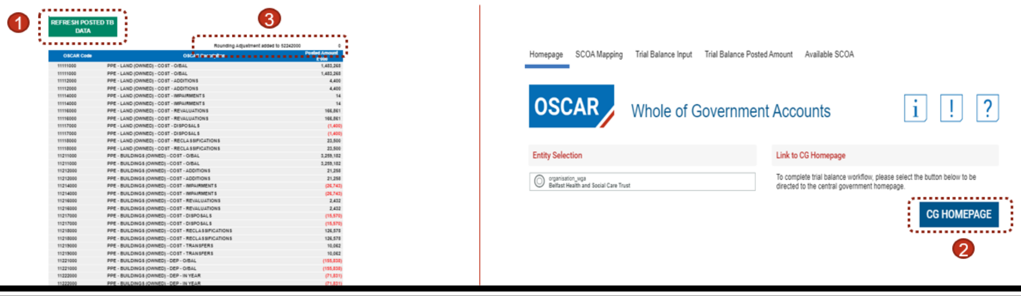
4. After that click on 'Validate Trial Balance' button. This will map your amounts to the SCOA codes that you entered in the SCOA Mapping tab, and it will identify the description of the proforma cell reference that the amount will be mapped to, alongside the sheet name and cell reference.
5. If there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



Trial Balance Posted Amount

> Trial Balance Posted Amount

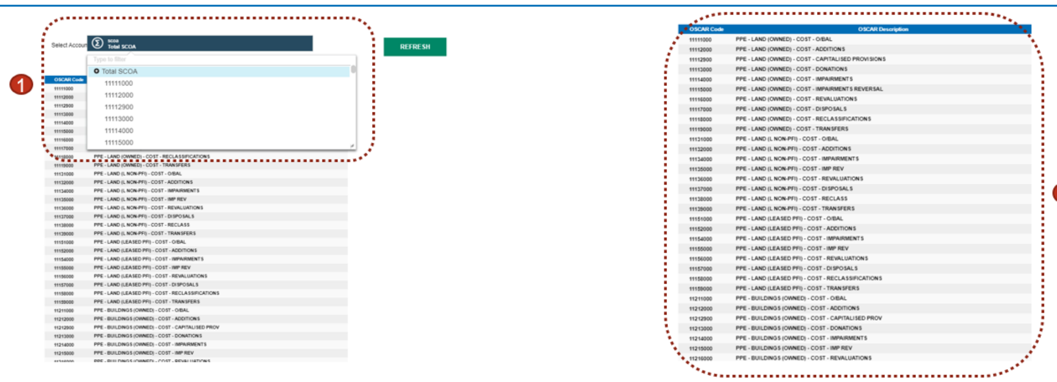
1. Press ‘Refresh Posted TB Data’ button to refresh all data entered and ensure that the amounts typed in the previous tab are present within the table.
2. After verifying the amounts, go back to the Homepage tab and select ‘CG Homepage’ to be directed to the Central Government Homepage.
3. If there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



Available SCOA’s

> Available SCOA’s

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



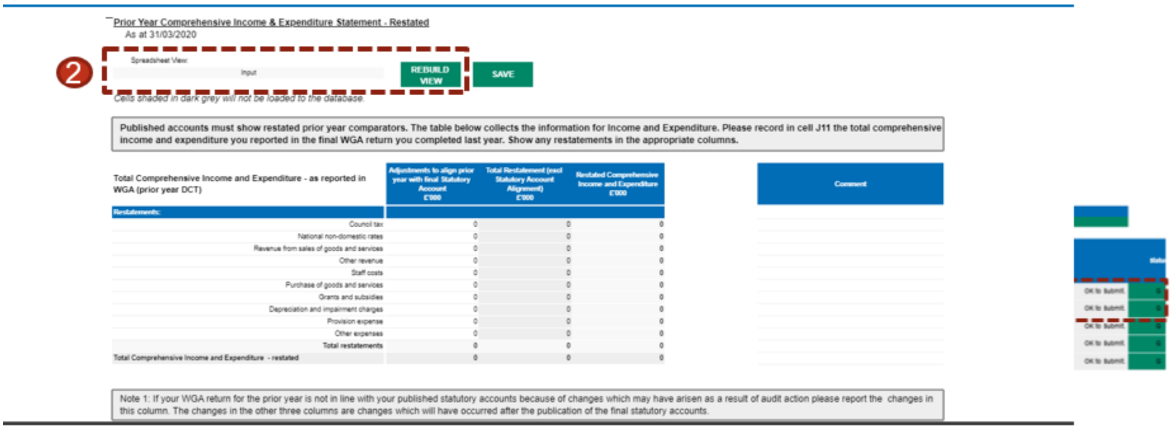
Q: Our account codes do not map easily to the SCOAs, so the TB method is not possible

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

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

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

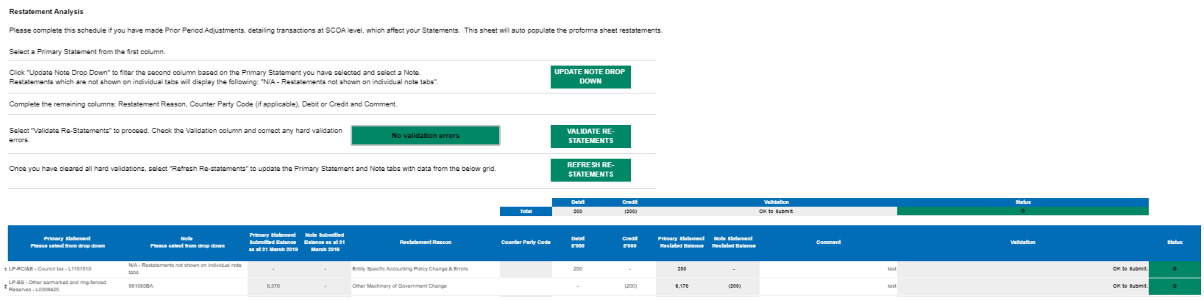
b) There is a spreadsheet view option on this tab to select from the two data input methods: Input and Copy/Paste.



10. Restatement Analysis

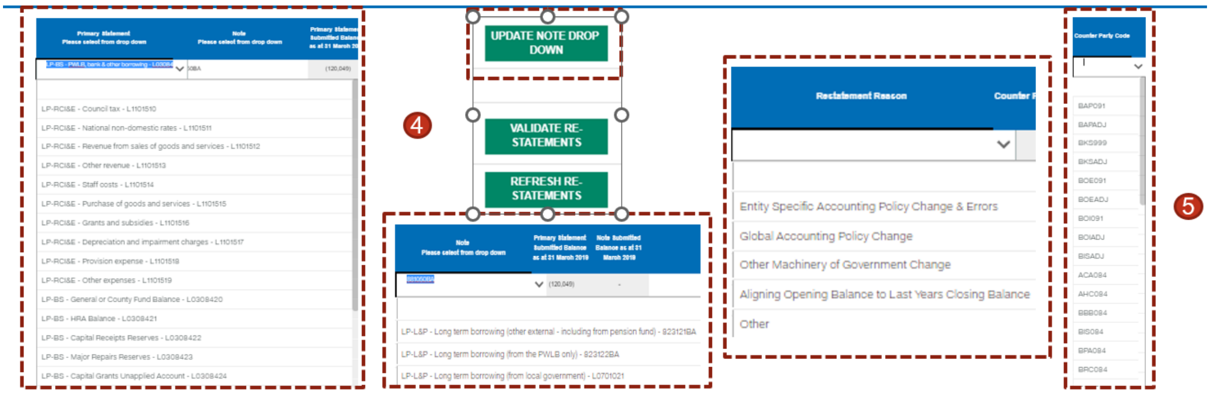
The Restatement tab is a new method and a singular tab for restatements which auto-populates the relevant proforma tabs.

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



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

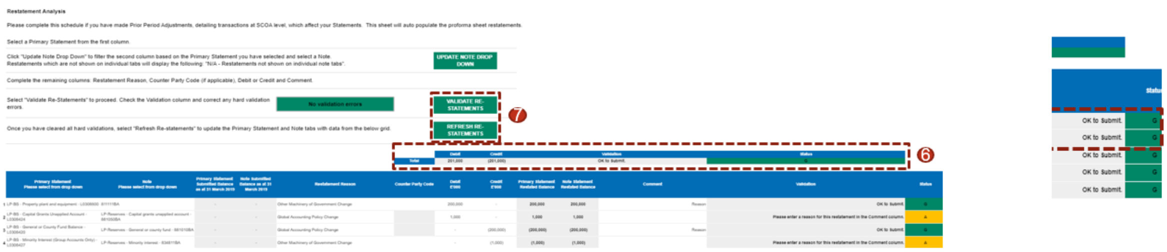
After that select the Restatement Reason from the drop down and leave a comment or description, without which the restatement won't be validated. Enter Counter Party Code from the dropdown if required



Then enter the debits and credits into the schedule.

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

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



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

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

11. How to resolve Validation 900V0152

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

Please investigate and resolve.

12. How to resolve Validation 900V0153

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

Please investigate and resolve.

13. How to resolve Validation 900V0154

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

Please investigate and resolve.

14. How to resolve Validation 900V0155

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

Please investigate and resolve.

15. How to resolve Validation 900V0156

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

Please investigate and resolve.

16. How to resolve Validation 900V0157

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

Please investigate and resolve.

17. How to resolve Validation 900V0158

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

Please investigate and resolve.

18. How to resolve Validation 900V0159

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

Please investigate and resolve.

19. How to resolve Validation 900V0160

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

Please investigate and resolve.

20. How to resolve Validation 900V0161

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

Please investigate and resolve.

21. How to resolve Validation 900V0148, 900V0151

Capital commitment

The validation codes are:

LG: 900V0148
CG: 900V0151

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

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

Please investigate and resolve.

22. How to resolve Validation 900V0149, 900V0150

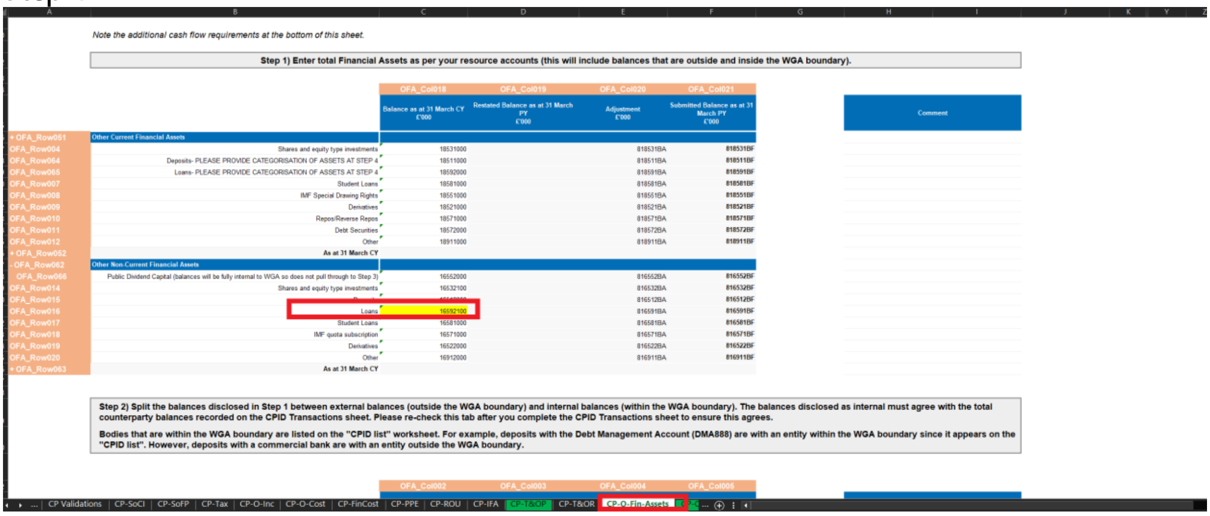
This validation ensures that **16592100 Loans in Step 1** equals the **total of loans entered in Step 2** (81651901 + 81651903).

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

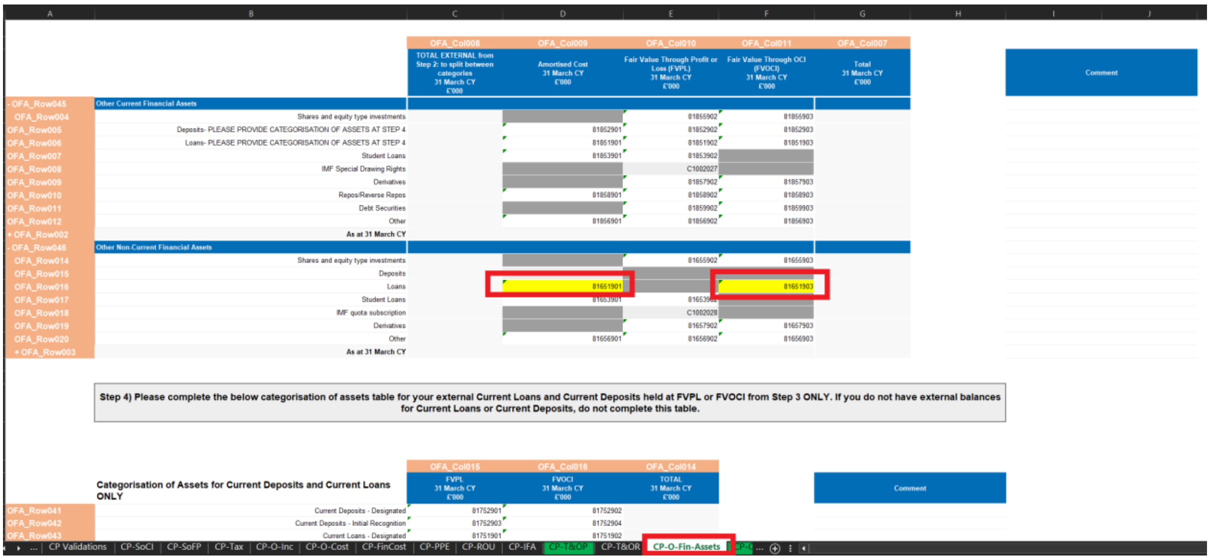
If the equality holds, the validation will pass.

Please investigate and resolve.

Step 1



Step 2



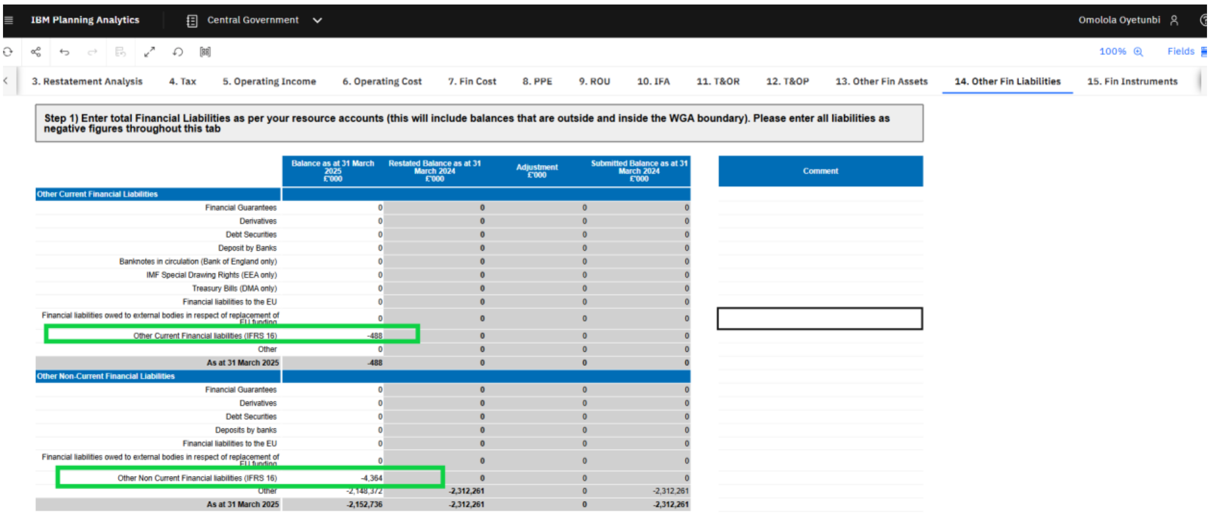
Please investigate and resolve.

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.

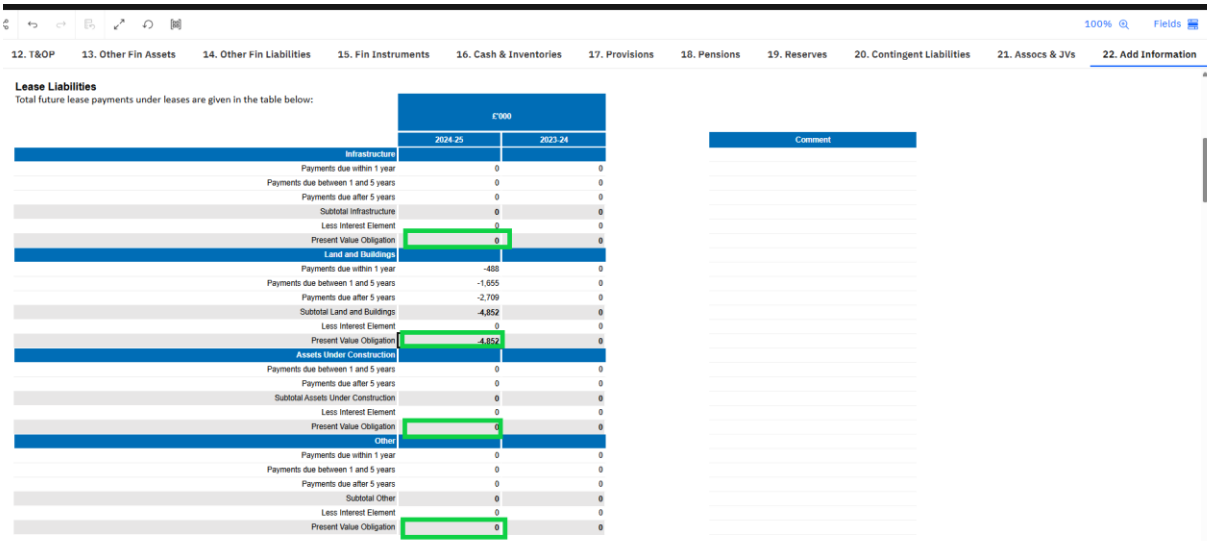
Other Financial Liabilities tab:



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	
Deposit by Banks	0	0	0	0	
Banknotes in circulation (Bank of England only)	0	0	0	0	
IMF Special Drawing Rights (EEA 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 funding	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 funding	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



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.

IBM Planning Analytics with Watson™ Local Government

[Base]

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[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)	-59,402
[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