

Whole of Government Accounts

Annex- Examples Resolving validation error 2025-26

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1. How to use this guide

This document is intended as a guide to outline the principles for investigating and resolving validation errors. It does not cover all possible DCT validations. Please follow the steps in the document, along with the guidance provided on the relevant tab, to investigate validation errors.

Entities are expected to use this guide in conjunction with the written guidance provided elsewhere. The guide should be used as a practical reference to support the instructions and requirements set out in the formal documentation. Where specific validation errors arise, refer both to this guide and to the written guidance to ensure a consistent and thorough approach.

If your entity submitted a DCT in Prior year, please use this guide as a reference.

Please don't rush through the written guidance and this document—taking the time to review it carefully will help ensure errors are identified and resolved.

Steps to follow:

1. Understand your figures.
2. Familiarise yourself with how the DCT works using the DCT mapping tool.
3. Read the validation message to understand what the error message is saying.
4. Go to the relevant tab and review it to ensure it appears fully completed.
5. If anything looks incorrect or unusual, it is probably the error.
6. Review the value returned in the 'Value Return' column on the validation report; this can also act as a clue to guide you to what the issue might be.
7. Follow the guidance provided on the tab.
8. Read the instructions provided in the tables within the tab.
9. Read the instructions provided for each cell. Where a cell asks for further analysis below, please provide this in the relevant section on the tab.
10. Consult the written guidance for additional context and clarification, especially for complex or unusual validation errors.
11. Use both resources together to help ensure all validation issues are properly investigated and resolved.

2. What is a Validation report

Filter: Failed Validations Only

No. of Failed Validations: 8

Hard Validations: 4

Soft Validations: 4

Hard validations must be resolved before submission to VISA

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

VALIDATE

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

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	User Explanation
899I0036	Internal consistency	Soft	Expected return on pension assets is equal on the pensions note to the C&E	FAIL, Please check or provide commentary	15142	Expected return on pension assets are different on C&E and pension note	C&E + IAS 19 Pension Liability	21112000, 63111000	
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: PPE&E & Invest & Prep + 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 SCOs which have failed validation are: 52197000;	LP:R&E;	LAP_Row060/LAP_Col018;	
900V0004	In cell	Soft	A negative value must be entered	FAIL	1	The list of SCOs 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.

3. Counter Party Identified (CPID) Validation errors.

Please note:

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

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

Step 4 - Submit and close Cycle 1

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

SUBMIT FOR CYCLE 1

REFRESH VALIDATIONS

Hard Validations 3	Soft Validations 9	Submission Deadline 16-08-2024
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The validations for this step are a total of those shown on the Validation Report tab and those detailed on the CPID Transactions tab as 'Submission' validation errors.

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

Go to the CPID transaction tab and investigate those errors and resolve them based on the status message.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

Current Input Method: Bulk CPID Input

Hard Validation Errors: 1
Soft Validation Errors: 0

Table with 10 columns: Row No., Account Code, Account Description, Total Balance, Instigator Entity Description, Counter Party Description, Total CPID Amount, Error, Error Message, and Row Comment.

Row No.	Account Code	Account Description	Total Balance	Instigator Entity Description	Counter Party Description	Total CPID Amount	Error	Error Message	Row Comment
1	4411000	INC - GRANT FROM CG - REVERSE SUPPORT GRANT	23	-160	-160				
1	4411000	INC - CURRENT GRANTS FROM CG - RENT ALLOWANCES	28	-19,650	-19,650				
1	4411000	INC - CURRENT GRANTS FROM CENTRAL GOVERNMENT	15	-3,178	-3,178				
1	4411100	INC - CURRENT GRANTS FROM CG - HRA RENT SUBSIDY	36	-342	-342				
1	4411800	INC - Curr GRANT FROM CG - HB & COUNTL TAX ADHM	26	-280	-280				
1	4412100	INC - CURRENT GRANTS FROM CG - NEW HOMES BONUS	23	-285	-285				
1	4412500	INC - CURRENT GRANTS - HDR TOP UP FROM CG	23	-24	-24				
1	5112000	EXP - PAYMENT FOR STATE EMPLOYER SOCIAL SEC	18	1,007	1,007				
1	5925000	EXP - APPRENTICESHIP LEVY	15	38	38				
1	6281000	RE - INTEREST PAYABLE TO CENTRAL GOVERNMENT	20	626	626				

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.

4. 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.

5. 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

OSCAR WGA – Annex – Examples Resolving Validation errors

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	C0602312			52342000			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	C0803305			16169000			CP-T&OR	Must equal other receivables above
00V0029	2	Scoa	C0803306			16169000			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	C1101202						CP-PP&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	C1302300			87511600			CP-Pensions	ERROR: does not equal other scheme assets above
00V0043	1	Scoa	44112000						LP-CISE	Do you need to disclose top up or tariff payments?

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

▶ [Request an accessible format.](#)

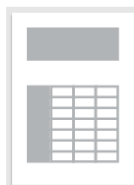


[WGA DCT Documentation Mapping Tool: Local Government](#)

MS Excel Spreadsheet, 583 KB

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

▶ [Request an accessible format.](#)



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

MS Excel Spreadsheet, 725 KB

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

▶ [Request an accessible format.](#)

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

6. 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

Filter: Failed Validations Only

Total No. of Failed Validations: 4
 Hard Validations: 0
 Soft Validations: 4

Hard validations must be resolved before submission to WGA.

REFRESH VALIDATE

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 look.

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

for use on the DCT mapping tool

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	L0301102, 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

7. Soft validations

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

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

Filter: Failed Validations Only

Total No. of Failed Validations: 3
 Hard Validations: 0
 Soft Validations: 3

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

VALIDATE

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

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	User Explanation
900V0003	In cell	Soft	A positive value must be entered	FAIL	2	The list of SCOs which have failed validation are: 51133000;55112000;	LP-ARE;1	LAP_Row0006LAP_Ccol018.LAP_Row0008LAP_Ccol016;	
900V0043	On tab	Soft	Do you need to disclose top up or tariff payments?	FAIL	0	Do you need to disclose top up or tariff payments?	CMBE	54154700, 44112700, 54154500, 44112500	
900V0079	On tab	Soft	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW	FAIL	0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE	Intangibles	L1201100	

8. 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

Reserves as at
31/03/2024

Spreadsheet View: **REBUILD VIEW** **SAVE**

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

	USABLE RESERVES		Group Accounts Only		DO NOT AMMEND	
	General or County Fund £'000	Reserves of Group Entities £'000	Minority Interest £'000	Total £'000	Total £'000	Total £'000
Carried forward at 31 March 2023 (closing bal from last year's WGA)	-85,928	-165,542	0	-1,666,424		-547,607
Adjustments	0	11,127	0	39,128		0
Restated balance at the beginning of the year	-85,928	-154,415	0	-1,627,296		-547,607
Opening balance at 1 April: LRS_Col002	-85,928	-154,415	0	-1,627,296		-547,607
Impact of adoption of FRS16: General or County Fund	0					0
(Surplus) or deficit on provision of services	44,268			97,230		97,230
Other Comprehensive Income and expenditure						

LP:Reserves

Then go to the 'CI&E' tab:

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

31/03/2024

Spreadsheet View: **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	-168,897
[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 VGA bodies)	-73,175
Capital grant & contribution income (from non-Govt bodies)	0
Taxation and non specific grant income	644,925
Surplus(-)/deficit on the provision of services	97,230
Other comprehensive income and expenditure	37,170
Total comprehensive income and expenditure	134,400

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

b. How to resolve Validation 899I0012

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

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

Validation report

OSCAR WGA – Annex – Examples Resolving Validation errors

[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

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

Validation Type	Validation Description	Status	Value Returned	Validation Message
Soft	In addition to the increases in provisions that are capitalised and therefore not charged to the ISE there are other increases in provisions that are not charged to the ISE. An adjustment for such	FAIL, Please check or provide commentary	1907	Agree the provisions movement plus capitalised provision to the ISE or explain the adjustments through the CFS
Soft	Provide details of deviations from accepted accounting policies that you were required to disclose in your statutory accounts	FAIL, Please check or provide commentary	-819	Depreciation expense does not equal depreciation charged in PP&E note
Soft	Intangible asset amortisation charge recognised in ISE should equal amortisation on the intangible asset as disclosed in the annual financial statements	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 must 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	0.358886359	PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY
Soft	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING	FAIL	0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING
Soft	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING	FAIL	0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING

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

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

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

Reserves tab

OSCAR WGA – Annex – Examples Resolving Validation errors

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](#)

OSCAR WGA – Annex – Examples Resolving Validation errors

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 - 821111FA	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 - 821311FA	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:

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

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

	Debtless £ '000	Building £ '000	Land £ '000	Networked Assets £ '000	Single Site History Equipment £ '000	Transport Equipment £ '000	Plant & Machinery £ '000	Payments on account & assets under construction £ '000	Investment Properties £ '000	IT Hardware & Equipment £ '000	Furniture and Fittings £ '000	Antiques & Works of Art £ '000	Biological & Cultivated Assets £ '000	Total £ '000
Property, plant & equipment Cost														
Carried forward at 31 March (as shown in last year's accounts)	0	39,985,137	23,777,164	0	0	83,838	278,069	1,301,160	0	2,058,397	2,284,793	0	0	69,727,958
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	0	39,985,137	23,777,164	0	0	83,838	278,069	1,301,160	0	2,058,397	2,284,793	0	0	69,727,958
At 1 April	0	73,107	52	0	0	9,468	55,537	0	0	204,911	320,208	0	0	716,319
Additions - changes (improvements, acquisitions & new additions - savings (improvements, acquisitions & new additions - land (improvements & acquisitions))								1,113,962						1,113,962
Additions - plant, machinery & equipment (new construction)														0
Capitalised provisions														0
Donations	0	391,093	69,398	0	0	82	0	1,598			4,299	0	0	459,879
Impairment losses	0	690,226	-1,175,910	0	0	0	0	-182		198	57	0	0	-484,723
Impairment reversal	0	0	0	0	0	0	0	0		0	0	0	0	0
Disposals	0	-1,657,276	-81,956	0	0	-2,918	-2,932	-3,351		-88,699	-52,790	0	0	-1,869,922
Revaluations	0	1,821,269	-1,882,616	0	0	0	0	0		55	-62	0	0	-61,369
Reclassifications	0	790,798	0	0	0	104	4,323	-868,077		954	14,834	0	0	-57,864
Transfers	0	909,576	366,380	0	0	81	18	26,883		2,824	3,697	0	0	1,309,459
An at 31 March 2024	0	43,004,621	21,084,240	0	0	79,666	336,815	1,670,893	0	2,236,479	2,584,236	0	0	70,881,629

Please investigate and resolve.

d. How to resolve Validation 899N0034

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

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

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

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

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

Spreadsheet View: REBUILD 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 Machinery Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fixtures £'000	Antiques & Works of Art £'000	Intangible & Cultural Assets £'000	Total £'000
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last year's	0	-430,193	0	0	0	-50,064	-163,779			-1,509,458	-1,524,495	0	0	-3,777,989
Adjustment	0	0	0	0	0	0	0			0	0	0	0	0
Restated Balance	0	-430,193	0	0	0	-50,064	-163,779			-1,509,458	-1,524,495	0	0	-3,777,989
At 1 April	0	0	0	0	0	50,064	163,779			1,509,458	1,524,495	0	0	1,659,522
Depreciation charge for the year	0	-1,341,039	0	0	0	-15,935	-29,722			-251,207	-218,032	0	0	-1,853,835
Impairment depreciation	0	0	0	0	0	0	0			0	0	0	0	0
Impairment reversal depreciation	0	0	0	0	0	0	0			0	0	0	0	0
Disposals depreciation	0	2,212	0	0	0	1,798	-1,009			84,668	48,508	0	0	136,177
Revaluation depreciation	0	1,701,265	0	0	0	0	0			145	0	0	0	1,701,410
Reclassifications depreciation	0	-1,994	0	0	0	33	2,324			-309	458	0	0	12
Transfers depreciation	0	0	0	0	0	0	0			0	0	0	0	0
As at 31 March 2024	0	-69,749	0	0	0	-61,868	-192,186			-1,776,661	-1,693,591	0	0	-3,764,025
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.

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

Spreadsheet View: 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.

	Drillings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Fleet & Machinery £'000	Payments on leases & services 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	-157,276	-4,056	0	0	-2,318	-2,302	-3,251	0	-36,633	-2,700	0	0	-188,932
Revaluations	0	1,821,840	-1,852,416	0	0	0	0	0	0	58	-42	0	0	-31,960
Reclassifications	0	130,738	0	0	0	104	4,323	-86,077	0	354	16,034	0	0	-51,864
Transfers	0	303,576	366,300	0	0	61	18	28,663	0	2,624	3,637	0	0	1,000,459
As at 31 March 2024	0	43,984,321	21,084,240	0	0	18,655	330,415	1,519,833	0	2,236,419	2,354,236	0	0	70,851,638
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last accounts)	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restated Balance	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
At 1 April	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Depreciation charge for the year	0	-1,341,039	0	0	0	-13,635	-29,722	0	0	-251,207	-218,032	0	0	-1,853,635
Impairment depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversal depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposals depreciation	0	2,212	0	0	0	1,798	-1,009	0	0	84,668	48,508	0	0	136,177
Revaluation depreciation	0	1,701,265	0	0	0	0	0	0	0	145	0	0	0	1,701,410
Reclassifications depreciation	0	-1,994	0	0	0	33	2,324	0	0	-809	458	0	0	12
Transfers depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	0	-6,774,100	0	0	0	-64,066	-403,406	0	0	-1,777,661	-1,693,564	0	0	-3,794,025
NBV at 31 March 2024	0	42,934,772	21,084,240	0	0	8,787	138,428	1,570,893	0	459,818	860,675	0	0	67,057,614
NBV at 31 March 2023	0	43,011,104	21,084,240	0	0	13,774	138,000	1,593,100	0	446,939	740,420	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 leases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As 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: 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	2,533	0	0	16,321	0	0	0	0	0	16,321
Additions	12	0	0	959	0	0	0	0	0	971
Donations	0	0	0	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0	0	0	0
Impairment reversal	0	0	0	0	0	0	0	0	0	0
Disposals	-2,000	0	0	1,190	0	0	0	0	0	-810
Revaluations	0	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	545	0	0	18,470	0	0	0	0	0	19,015

Please investigate and resolve.

g. How to resolve Validation 899N0039

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

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

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

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

Intangible assets as at
31/03/2024

Spreadsheet View: 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 Amortisation										
Carried forward at 31 March (as shown in last year's accounts)	-158	0	0	-14,655		0	0		0	-14,813
Adjustment	0	0	0	0		0	0		0	0
Restated balance	-158	0	0	-14,655		0	0		0	-14,813
At 1 April		0	0	-14,655		0	0		0	-14,655
Amortisation charge for the year	29	0	0	-2,342		0	0		0	-2,313
Impairment amortisation	0	0	0	0		0	0		0	0
Impairment reversal amortisation	0	0	0	0		0	0		0	0
Disposals amortisation	0	0	0	799		0	0		0	799
Revaluation amortisation	0	0	0	0		0	0		0	0
Reclassifications amortisation	0	0	0	0		0	0		0	0
Transfers amortisation	0	0	0	0		0	0		0	0
As at 31 March 2024	-129	0	0	-16,198		0	0		0	-16,327

Please investigate and resolve.

a. How to resolve Validation 899N0055

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

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

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

The cells in the green boxes need to agree.

Reserves as at
31/03/2024

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

Please investigate and resolve.

h. How to resolve Validation 899N0066

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

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

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

- NCS II&E-Impairment: 866

Equals

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

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

I&E NCS subjective analysis:

Depreciation & impairment losses		
	Depreciation	36,021
	Amortisation of intangible assets	1,556
	Revaluations	2,756
	Impairment	866
	Movement in fair value of investment property	0
	Total depreciation & impairment losses	41,199
Other expenditure		
	Miscellaneous expenditure - please analyse in table below	148

PPE tab:

O. Non Current Assets P. Additional Data

Disposals	0	790		1,430	0	0	0	0	0	2,228
Reclassifications	-20	23		0	0	0	0	0	0	3
Impairment Depreciation	0	1,322		0	0	50	0	0	0	1,300
Impairment Reversals Depreciation	-73	-817		0	-20	-2	0	0	0	-912
Revaluation Depreciation	4,200	23,071		0	0	0	0	0	0	27,271
Other movements	0	0		0	242	0	0	0	0	242
As at 31 March 2020	-4,804	-8,078	0	-27,490	-113,868	-3,226	-1	0	0	-157,486
Carrying Amount at 31 March 2020	71,950	489,694	0	12,495	154,340	16	5,631	362	19,770	754,258
Orig Carrying Amount at 1 April 2019	69,124	493,338	0	7,929	151,620	0	5,514	175	19,839	747,639
Owled (includes donated)	13,629	353,555	0	11,707	133,469	16	5,931	362	19,770	538,139
Leased	0	0	0	788	0	0	0	0	0	788
PFI On-balance sheet	50,321	136,139	0	0	20,871	0	0	0	0	215,331
PFI Residual interest	0	0	0	0	0	0	0	0	0	0
Carrying Amount at 31 March 2020	71,950	489,694	0	12,495	154,340	16	5,631	362	19,770	754,258
Revised business depreciation and										
Net Impairments to the I&E	-73	-817	0	0	0	-20	50	0	0	-852

Intangibles:

OSCAR WGA – Annex – Examples Resolving Validation errors

Reclassifications (includes reclass to assets held for sale and heritage assets)	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Other movements	0	0	0	0	0	0	0	0
As at 31 March 2020	18,221	0	0	0	0	0	0	18,221
Amortisation								
Carried forward at 31 March 2019	-12,606	0	0	0	0	0	0	-12,606
Adjustment	0	0	0	0	0	0	0	0
Restated	-12,606	0	0	0	0	0	0	-12,606
Opening balance at 1 April	-12,606	0	0	0	0	0	0	-12,606
Amortisation charge for the year	-1,556	0	0	0	0	0	0	-1,556
Disposals	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0
Impairment amortisation	0	0	0	0	0	0	0	0
Impairment reversals amortisation	0	0	0	0	0	0	0	0
Revaluation depreciation	0	0	0	0	0	0	0	0
Other movements	0	0	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 ISE	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	3	0	0	0	0	0	0	3

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.

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

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

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

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

j. How to resolve Validation 899N0104

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

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

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

If you complete the green box, they will.

	B. I&E NCS Subjective Analysis	C. Re-statement C&TE	D. Balance Sheet	E. Restatement Analysis	F. PPE & Invest Prop	G. ROU	H. Intangibles	I. Inv, JV's & Assoc	J. Current Assets & AHFS	K. Liab & Provs	L. Fin Inst
Restated balance at the beginning of the year				-3,091	-12,218	-15,407					
Opening balance at 1 April				-3,091	-12,218	-15,407					
Adjustments				0	0	0					
Transferred to short term receipts in advance				0	0	0					
Released to C&E (in NCS)				0	0	0					
Released to C&E (outside NCS)				0	0	0					
Repaid (conditions not met)				0	0	0					
Total				-3,091	-12,218	-15,407					

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

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.

OSCAR WGA – Annex – Examples Resolving Validation errors

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.

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References
839L017	Internal Consistency	Hard	In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet for the SCOA shown	FAIL - Please check or provide commentary	1	Step 2 - internal balance must match total CPID allocations for the account code shown	Inv. JVs & Assoc	N/A_Row=04HVA_C0004 H/R_Row=03DVA_C0004

Step 2 does not match the CPID transaction tab.

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

Inv, JVs & Association tab

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	18562000	
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	18471000	
Deposits	35,753	15,446	20,307	18512000	
Loans	0	0	0	18972000	
Other	0	0	0	18972000	
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" Hard Validation Errors: 0
 Current input method: Bulk CPID Input Soft Validation Errors: 0

23. 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.
 24. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions" from the "Bulk CPID Input".

Add Rows Select Account: Enter no. of rows:

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: OR Enter row no. to delete:
 Select Range of Accounts: Enter range of rows to delete:
 Lowest Account: Lowest Row no.:
 Highest Account: Highest Row no.:

Filters Account Code: Total SCOA or Match Relationship: All Match Relationships

Row No.	Account Code	Account Code Description	MR	Total Balance	Total External Balance	Investigating Entry Code	Counter Party Code	CPID Amount	Investigating Entity Description	Counter Party Description	Total CPID Balance	Status
1	18512000	NCA - DEPOSITS	11	35,753	10,446	E3999	E3320X	5,009	Wavertree Borough Council	Somerset Council	25,307	G
2	18512000	NCA - DEPOSITS	11			E3999	E2321X	5,202	Wavertree Borough Council	Lancashire County Council		G
3	18512000	NCA - DEPOSITS	11			E3999	S0230X	5,093	Wavertree Borough Council	South Yorkshire Council		G
4	18512000	NCA - DEPOSITS	11			E3999	E4800X	5,003	Wavertree Borough Council	Walsall Metropolitan Borough Council		G
5	18512000	NCA - DEPOSITS	11			E3999	S0320X	5,000	Wavertree Borough Council	West Dunbartonshire Council		G
								25,307				

Please investigate and resolve.

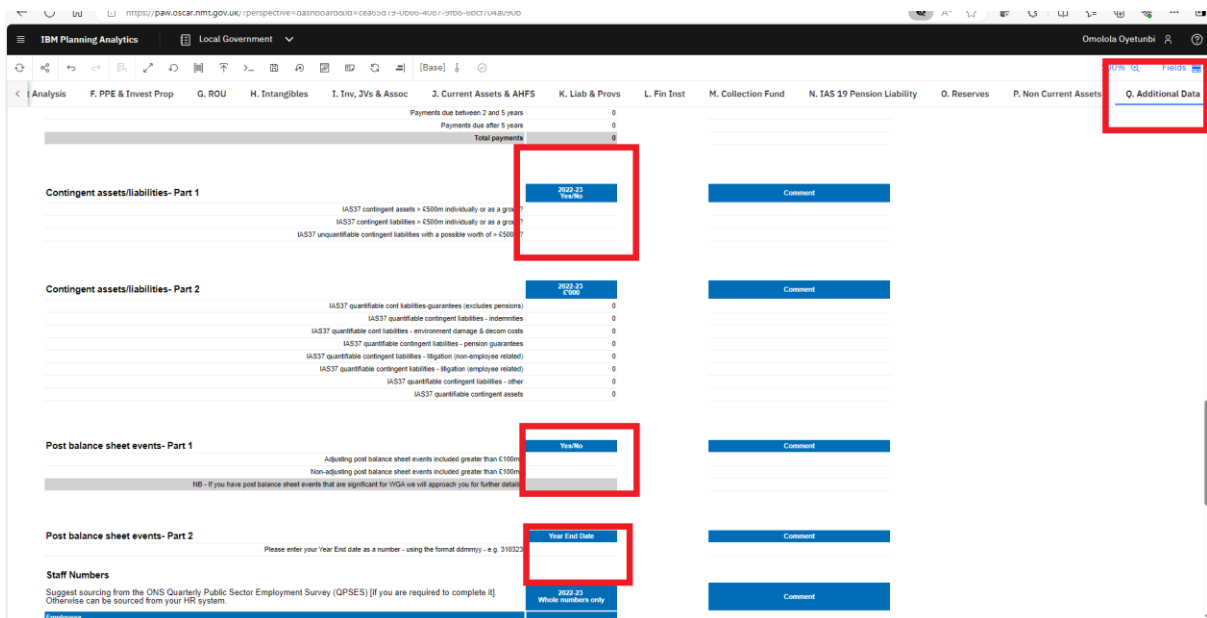
I. How to resolve Validation 899L0121

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

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

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

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



Please investigate and resolve.

m. How to resolve Validation 899N0030

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 external liability type breakdown total must equal the current external OFL balance disclosed on the movement table

The total of the external balances (current and non-current) in Step 2 should agree to the total of External balance (Amortised Cost and "Of Which Fair Value Through Profit or Loss (FVPL) in Step 3.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

	TOTAL from Step 1: to split between External and Internal as at 31 March 2025 £'000	Of which External Balances as at 31 March 2025 £'000	Of which Internal Balances as at 31 March 2025 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	2652000	
Derivatives	-485,200	-485,200	0	2652000	
Debt Securities	0	0	0	26544000	
Deposit by Banks	0	0	0	26592000	
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	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
Other Current Financial liabilities (IFRS 16)	0	0	0	26592000	
Other	-3,300,900	-3,300,900	0	26592000	
As at 31 March 2025	-3,786,100	-3,786,100	0		
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	2352000	
Derivatives	-7,589,600	-7,589,600	0	2352000	
Debt Securities	0	0	0	23544000	
Deposits by banks	0	0	0	23592000	
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
Other Non Current Financial liabilities (IFRS 16)	0	0	0	23592000	
Other	0	0	0	23592000	
As at 31 March 2025	-7,589,600	-7,589,600	0		

Step 3) Enter details of the valuation basis for your external balances only

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2025 £'000	Of which Amortised Cost 31 March 2025 £'000	Of Which Fair Value Through Profit or Loss (FVPL) 31 March 2025 £'000	Total 31 March 2025 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	-485,200	0	485,200	-485,200	
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)	0	0	0	0	
Other	-3,300,900	-3,300,900	-3,061,000	-6,361,900	
As at 31 March 2025	-3,786,100	-3,300,900	-3,546,200	-6,847,100	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	-7,589,600	0	-7,589,600	-7,589,600	
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)	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2025	-7,589,600	0	-7,589,600	-7,589,600	

Please investigate and resolve.

n. 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In
9300002	Internal consistency	Soft	In respect of the provision to provisions that are operational and continue to be charged to the I&E, there are other increases in provisions that are not charged to the I&E. As a result, the costs incurred in providing the note are not covered. Movable asset amortisation charge recognised in I&E should equal amortisation on the tangible asset base and amortisation in the revaluation reserve. Revaluations of non-current assets being recognised as non-current assets held for sale and are concentrated for assets to be reclassified from PPE to inventory or are covered by cost.	FAIL - PPE asset check ok	-48832	Agree the provisions movement plus capitalised provision to the I&E or explain the adjustment through the CPID.	CPID Cost - CPID Provisions - CPID PPE - CPID
9300004	Internal consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	1	Amortisation expense does not equal amortisation charged in FA note	Operating Cost - FA
9300005	Internal consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	-5426	Revaluations do not balance - check PPE, Intangible, Inventory and RFP revaluations	CPID Information - CPID Cash & Inventories - CPID FA - CPID
9300006	Internal consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	3841	Impairment expense recognised does not equal impairment recognised in the PPE note	CPID Cost - CPID PPE - CPID ROU
9300007	Internal consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	-3073	Impairment expense recognised does not equal impairment recognised in the FA note	Operating Cost - FA
9300008	Internal consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	5	Impairment costs booked to reserves does not equal amounts recognised in the revaluation reserve	CPID FA - CPID PPE - CPID Reserves - CPID
9300016	Internal Consistency	Soft	Impairment cost in PPE that has been booked to the income statement should equal the impairment charge in the SOCF meaning the total should come to zero.	FAIL - PPE asset check ok	-238	Impairment g/l for NCAH's does not agree between the note and OCS. Provide an explanation for why or resolve.	Operating Cost - Add Information
9300018	Internal consistency	Soft	The credit and debit balance sheet should equal the right element of the PFI obligations disclosed.	FAIL - PPE asset check ok	876	PFI liability does not agree to the capital element of PFI obligations disclosed	Add Information - TSOPI
9300001	Materiality	Soft	NC contributions should be between 0 and 0% of gross wages. If they are not, could you please provide an explanation.	FAIL - PPE asset check ok	16	Provide explanation why NC contributions are not within expected boundaries	Operating Cost
9300022	Numerical Accuracy	Hard	In this step 2 table ensure you do not try and allocate CPIDs to business areas. PLEASE REVIEW THE ACCOUNT ACCOUNT OTHER EXPENSES - CATEGORY OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY.	FAIL	42	Step 2 - Internal balance must match total CPID allocations for the account code shown	Other PFI Assets
9009023	Orbit	Soft	PLEASE REVIEW THE ACCOUNT ACCOUNT OTHER EXPENSES - CATEGORY OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY.	FAIL	60942222	PLEASE REVIEW THE ACCOUNT ACCOUNT OTHER EXPENSES - CATEGORY OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY.	Operating Cost

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"

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

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

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

	TOTAL from Step 1: to split		Of which External Balances		Of which Internal Balances		Your internal balance must match your total CPID allocations for the account code shown	Comment
	Between External and Internal	31 March 2025	OUTSIDE WGA BOUNDARY	INSIDE WGA BOUNDARY	AS AT 31 MARCH 2025	AS AT 31 MARCH 2025		
Other Current Financial Assets								
Shares and equity type investments	0	0	0	0	0	18531000		
Deposits	0	0	0	0	0	18511000		
Loans	0	0	0	0	0	18592000		
Student Loans	0	0	0	0	0	n/a		
IMF Special Drawing Rights	0	0	0	0	0	n/a		
Derivatives	9,012	9,012	9,012	0	0	18521000		
Repos/Reverse Repos	0	0	0	0	0	18571000		
Debt Securities	0	0	0	0	0	18572000		
Other	0	0	0	0	0	18911000		
As at 31 March 2025	9,012	9,012	9,012	0	0			
Other Non-Current Financial Assets								
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 2)	0	0	0	0	0	n/a		
Shares and equity type investments	464,820	79,960	384,860	384,860	16532100			
Deposits	0	0	0	0	16512000			
Loans	2,331,141	908	2,330,233	16592100				
Student Loans	0	0	0	0	n/a			
IMF quota subscription	0	0	0	0	n/a			
Derivatives	13,370	13,370	0	0	16522000			
Other	0	0	0	0	16912000			
As at 31 March 2025	2,809,331	94,298	2,715,033					

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%

OSCAR WGA – Annex – Examples Resolving Validation errors

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1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating Cost 7. Fin Cost 8. PPE 9. ROU 10. IFA 11. T&OR 12. T&OP 13. Other Fin Assets 14. Other

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

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

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

	TOTAL from Step 1: to split between External and Internal as at 31 March 2025 £'000	Of which External Balances as at 31 March 2025 £'000 OUTSIDE WGA BOUNDARY	Of which Internal Balances as at 31 March 2025 £'000 INSIDE WGA BOUNDARY	Your internal balance must match your total CPID allocations for the account code shown 31 March 2025 £'000	Comment
Other Current Financial Assets					
Shares and equity type investments	0	0	0	18531000	
Deposits	0	0	0	18511000	
Loans	0	0	0	18582000	
Student Loans	0	0	0	n/a	
IMF Special Drawing Rights	0	0	0	n/a	
Derivatives	9,012	9,012	0	18521000	
Repos/Reverse Repos	0	0	0	18571000	
Debt Securities	0	0	0	18572000	
Other	0	0	0	18911000	
As at 31 March 2025	9,012	9,012	0		
Other Non-Current Financial Assets					
Public Dividend Capital (balances will be fully external to WGA so does not pull through to Step 3)	0	0	0	n/a	
Shares and equity type investments	464,890	79,980	384,910	16532100	
Deposits	0	0	0	16512000	
Loans	2,331,141	908	2,330,233	16562100	
Student Loans	0	0	0	n/a	
IMF quota subscription	0	0	0	n/a	
Derivatives	13,370	13,370	0	16522000	
Other	0	0	0	16912000	
As at 31 March 2025	2,809,331	94,258	2,715,073		

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Homepage Validation Report Decimal Points Validations Validations Bulk CPID Input CPID Transactions - FAILED/READ ONLY CPID Transactions 1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax

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

Current input method: CPID Transaction **SWITCH METHOD**

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

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

Add Rows Select Account: [dropdown] Enter no. of rows: [input] **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 rows to delete.

Select Account: [dropdown] OR Enter row no. to delete: [input] **DELETE ROW**

Select Range of Accounts

Lowest Account: [dropdown] Enter range of rows to delete: [input] **DELETE RANGE**

Highest Account: [dropdown] Highest Row no.: [input]

Filters Account Code: [dropdown] Total SCOA [dropdown] Match Relationship: [dropdown] **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 Bal
1	11110010	IFRS 16 (ROU) PPE - LAND - COST - OUMTV CATCHUP	42	0	0			0			

Please investigate and resolve.

o. How to resolve Validation 899N0125

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

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

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

Other Financial Liabilities tab

OSCAR WGA – Annex – Examples Resolving Validation errors

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

	TOTAL from Step 1, to split between External and Internal as at 31 March 2024 £'000	Of which External Balances as at 31 March 2024 £'000	Of which Internal Balances as at 31 March 2024 £'000	Your Internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	29512000	
Derivatives	-5,264	0	-5,264	28522000	
Debt Securities	0	0	0	28544000	
Other	-111,577	-111,577	0	28920000	
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 (SDR only)	0	0	0	n/a	
Treasury Bills (Tbills only)	0	0	0	n/a	
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-116,841	-111,577	-5,264		
Other Non-Current Financial Liabilities					
Financial Guarantees	-722,898	-722,898	0	23512000	
Derivatives	-5,512	0	-5,512	23822000	
Debt Securities	0	0	0	23844000	
Deposits by banks	0	0	0	23921000	
Other	-578,550	-578,550	0	23592000	
Other Financial liabilities (IFRS 16)	0	0	0		
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-1,306,948	-1,301,436	-5,512		

CPID transaction tab

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Select "Switch Method" of input for CPID Data to switch to "CPID Transaction" Publish 0

Current input method: CPID Transaction Soft Validation Errors: 4

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

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 rows to delete.

Select Account: [] OR Enter row no. to delete: [] DELETE ROW

Select Range of Accounts: Lowest Account: [] Highest Account: [] Enter range of rows to delete: Lowest Row no: [] Highest Row no: [] DELETE RANGE

Filters: Account Code: [] Total SCOA: [] Match Relationship: All Match Relationships REBUILD VIEW

Row No	Account Code	Account Code Description	MR	Total Balance	Total External Balance	Investigating Entity Code	Counter Party Code	CPID Account	Investigating Entity Description	Counter Party Description	Total CPID Balance	Status	Match Code
1	23844000	NCL - DEBT SECURITIES	11	0	0			0			0	OK	
1	23892000	NCL - OTHER FINANCIAL LIABILITIES	11	-478,890	-48,380	P02030	020230	-416,200	Prinipal Commongwealth and Development Office	Commonwealth Development Corporation	-416,200	OK	
1	23920000	IFRS 16 NCL - OTHER FINANCIAL LIABILITIES	42	0	0			0			0	OK	

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.

p. How to resolve Validation 899N0127

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 3 table, make sure that your amortised cost + FVPL amount for each line, tallies to the total external balance as shown in the left hand column.

OSCAR WGA – Annex – Examples Resolving Validation errors

Step 3) Enter details of the valuation basis for your external balances only				
	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2025 £'000	Of which Amortised Cost 31 March 2025 £'000	Of Which Fair Value Through Profit or Loss (FVPL) 31 March 2025 £'000	Total 31 March 2025 £'000
Other Current Financial Liabilities				
Financial Guarantees	0	0	0	0
Derivatives	-485,200	0	-485,200	-485,200
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)	0	0	0	0
Other	-3,300,900	-3,300,900	-3,061,000	-6,361,900
As at 31 March 2025	-3,786,100	-3,300,900	-3,546,200	-6,847,100
Other Non-Current Financial Liabilities				
Financial Guarantees	0	0	0	0
Derivatives	-7,589,600	0	-7,589,600	-7,589,600
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)	0	0	0	0
Other	0	0	0	0
As at 31 March 2025	-7,589,600	0	-7,589,600	-7,589,600

The two yellow cells under Other Current Financial Liabilities (Amortised Cost and FVPL) must sum to the total shown in the green cell. Similarly, the two yellow cells under Other Non-Current Financial Liabilities (Amortised Cost and FVPL) must also sum to the total in the corresponding green cell.

Please investigate and resolve.

q. How to resolve Validation 899N0128

Please follow the instructions provided in the validation report to resolve the issue.

The example below is for illustrative purposes only and does not reflect actual data from your entity.

Fair Value Through Profit or Loss (FVPL) table

The individual transaction categories reported under the "Fair Value Through Profit or Loss (FVPL) £'000" column must reconcile with the corresponding category splits in the "TOTAL External Assets at FVPL & FVOCI £'000" table below.

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SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating Cost 7. Fin Cost 8. PPE 9. ROU 10. IFA 11. T&OR 12. T&OP 13. Other Fin Assets 14. Other Fin Liabilities 15. Fin Instruments

Categories of financial instruments - this data is your current + non-current external balances with non WGA counterparties only, and is already completed for you based on data populated on other tabs of the DCT

	Amortised Cost €'000	Fair Value Through Profit or Loss (FVPL) €'000	Fair Value Through OCI (FVOCI) €'000	TOTAL €'000	Comment
Financial Assets - categories of financial instruments					
Receivables					
Trade and other receivables (net of impairment allowances)	0			0	
Other Financial Assets					
Shares and equity type investments	0	0	0	0	
Deposits	0	0	0	0	
Loans	0	0	0	0	
Student Loans	0	0	0	0	
IMF Special Drawing Rights	0	0	0	0	
IMF quota subscription	0	0	0	0	
Derivatives	0	0	0	0	
Repos/Reverse Repos	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	0	0	0	
As at 31 March	0	0	0	0	
Financial Liabilities - categories of financial instruments					
Bank and Other Borrowings					
Bank overdraft and other borrowings	0			0	
Trade and Other Payables					
Trade and other payables	0			0	
Other Financial Liabilities					
Financial Guarantees	100	100		200	
Derivatives				0	
Banknotes in Circulation (Bank of England only)	0			0	
IMF Special Drawing Rights (EEA only)				0	
Treasury Bills (DM only)	0			0	
Deposit by Bank	0		70	70	
IFRS 15 Liabilities	80			80	
Other	50			150	
As at 31 March	230	230	0	460	

Valuation hierarchy table

Please split your current and non-current external balances held at FVPL and FVOCI (as shown in column C) between Levels 1, 2, and 3. The split must agree to the total of the breakdown provided in the table above for individual categories.

For financial assets, please enter positive values. For financial liabilities, please enter negative values.

Central Government | Omolola Oyeyunbi

SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating Cost 7. Fin Cost 8. PPE 9. ROU 10. IFA 11. T&OR 12. T&OP 13. Other Fin Assets 14. Other Fin Liabilities 15. Fin Instruments

Financial Assets - Valuation Hierarchy: Enter positive balances for external amounts held at FVPL and/or FVOCI only.
Financial Liabilities - Valuation Hierarchy: Enter negative balances for external amounts held at FVPL only.

	TOTAL External Assets at FVPL & FVOCI €'000	Of which Level 1 €'000	Of which Level 2 €'000	Of which Level 3 €'000	Comment
Financial Assets					
Shares and equity type investments	0	0	0	0	
Deposits	0	0	0	0	
Loans	0	0	0	0	
Student Loans	0	0	0	0	
IMF Special Drawing Rights	0	0	0	0	
IMF Special Drawing Rights	0	0	0	0	
IMF quota subscription	0	0	0	0	
Derivatives	0	0	0	0	
Repos/Reverse Repos	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	0	0	0	
As at 31 March	0	0	0	0	
Financial Liabilities					
Financial guarantees	100	100	0	0	
Derivatives	0	0	0	0	
IMF Special Drawing Rights (EEA only)	0	0	0	0	
Deposit by Bank	70	70	0	0	
Other	50	50	0	0	
As at 31 March	220	220	0	0	

Please investigate and resolve.

r. 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.

Additional Information as at
31/03/2023

The tables below ask for details of: (1) Leases; (2) PFI contracts; (3) Other information; and (4) Non-Current Assets Held for Sale.

Spreadsheet View: **REBUILD VIEW** **SAVE**

Other Additional Information

Please answer all questions. Failure to complete the cells will prevent you from validating the DCT.

Non-adjusting post balance sheet events > £100m- If you have non-adjusting post balance sheet events which are greater than £100m please enter 'Yes' in the cell, otherwise enter 'No'.

	2022-23	Comment
Adjusting post balance sheet events > £100m?		PLEASE COMPLETE ALL THE MANDATORY CELLS
Non-adjusting post balance sheet events > £100m?		PLEASE COMPLETE ALL THE MANDATORY CELLS
What accounting policies have you adopted during the year?		PLEASE COMPLETE ALL THE MANDATORY CELLS
Did you have to disclose in your accounts any deviations from the accounting policies you have adopted?		PLEASE COMPLETE ALL THE MANDATORY CELLS
		PLEASE COMPLETE ALL THE MANDATORY CELLS

If you answer YES to the question immediately above, this will trigger soft validation error 89910022. Please provide details of the deviations in the User Explanation column of the 'Validation Report' worksheet.

	2022-23 Yes/No	Comment
Were your statutory accounts for the current year qualified?		
Audit opinion of st. accounts - unqualified opinion		PLEASE COMPLETE ALL THE MANDATORY CELLS
Audit opinion of st. accounts - qualified except for opinion. Disagreement.		PLEASE COMPLETE ALL THE MANDATORY CELLS
Audit opinion of st. accounts - disclaimer of opinion		PLEASE COMPLETE ALL THE MANDATORY CELLS
Audit opinion of st. accounts - adverse opinion		PLEASE COMPLETE ALL THE MANDATORY CELLS
Audit opinion of st. accounts - qualified except for opinion. Limitation of scope.		PLEASE COMPLETE ALL THE MANDATORY CELLS
Audit opinion of st. Accounts - qualified opinion on regularity		PLEASE COMPLETE ALL THE MANDATORY CELLS

CP-Add-Information

Please investigate and resolve.

s. 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

Validation Code	Validation Category	Validation Type	Validation Description	Validation Message	Used In	Validation References	User Explanation
900V0024	On tab	Hard	ERROR: does not equal other expenses above	ERROR: does not equal other expenses above	Operating Cost	0602212	

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

OSCAR WGA – Annex – Examples Resolving Validation errors

The screenshot shows a validation report in IBM Planning Analytics. The main table lists various categories under 'Purchase of goods and services' with values. A validation error is highlighted in green, stating 'Other expenses - please analyse in table below'. A red arrow points from this error to the 'Additional Analysis' table below, which has columns for 'Category' and 'Value'.

Category	Value
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

t. 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.

The screenshot shows the '10. IFA' tab in IBM Planning Analytics. The main table displays various IFA-related metrics across different periods. A red box highlights the 'Additional cash flow information' section at the bottom, which includes fields for 'Purchases of intangible assets', 'Sales of intangible assets', and 'Total net cash flow'.

	F'000
Purchases of intangible assets	0
Sales of intangible assets	0
Total net cash flow	0

END OF DATA ENTRY

b. How to resolve Validation 900V0031, 900V0032

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

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

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

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

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

Current Trade and other payables

Trade and Other Payables as at
31/03/2024

Current trade and other payables	REBUILD VIEW	SAVE		
Current trades and other payables				
Bank and other borrowings				
Bank overdraft	-112	-51	0	-51
Other borrowings	-33,152	-30,676	0	-30,676
National Savings and Investments Products (NLF only)	0	0	0	0
Taxation and social security payable / refunds				
Refunds of taxation by HMRC	0	0	0	0
Taxation and Social Security Contributions Payable to HMRC	-474,937	-427,973	0	-427,973
National Insurance contributions payable to HMRC	0	0	0	0
Trade payables	-884,929	-833,763	0	-833,763
Other payables - please analyse in table below	-568,349	-545,759	0	-545,759
Other Payables (FRS 16)	0	0	0	0
Accrued expenses	-1,461,280	-1,387,129	0	-1,387,129
Contingencies Fund advances	0	0	0	0
Obligations under finance leases	0	-1,385	0	-1,385
Imputed finance lease element of on-balance sheet PFI contracts	0	0	0	0
Government grants payable	0	0	0	0
Interest payable	0	0	0	0
Interest payable - gilt edged stock	0	0	0	0
Contract Payables (FRS15)	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				

OSCAR WGA – Annex – Examples Resolving Validation errors

Additional Analysis

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

END OF DATA ENTRY

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

Non - Current Trade and other payables

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

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

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

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

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

u. How to resolve Validation 900V0033

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

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

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

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

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

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

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

END OF DATA ENTRY

Please complete to resolve the error.

c. How to resolve Validation 900V0034

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

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

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

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

Please complete to resolve the error.

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

END OF DATA ENTRY

d. How to resolve Validation 900V0042

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

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

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

Provisions as at 31/03/2024

REBUILD VIEW SAVE

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

	Entity Requirements C'000	Business Provisioning C'000	Global Requirer C'000	Referred Corporation Tax C'000	Red Book Loans C'000	Legal Status C'000	Other C'000	CB Disallowance C'000	Replacement of CB Funding C'000	Provisions in respect of Restrictions to the CB C'000	Total C'000
Provisions Total - Analyse the discounted cash flows for each provision in the table below											
Carried forward at 31 March (as shown in last year's submissions)	0	0	0	0	0	0	-6,896	0	0	0	-6,896
Restated balance	0	0	0	0	0	0	-6,896	0	0	0	-6,896
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0	0	0
Provisions arising during year	0	0	0	0	0	0	0	0	0	0	-1,276
Provisions utilised during year	0	0	0	0	0	0	0	0	0	0	1,170
Provisions not required written back	0	0	0	0	0	0	606	0	0	0	606
Unwinding of discount	0	0	0	0	0	0	0	0	0	0	0
Settlement of liability	0	0	0	0	0	0	0	0	0	0	0
Amount capitalised	0	0	0	0	0	0	0	0	0	0	0
Transfers in-wear	0	0	0	0	0	0	0	0	0	0	0
Change in discount rate	0	0	0	0	0	0	0	0	0	0	0
As at 31 March 2024	0	0	0	0	0	0	-6,396	0	0	0	-6,396

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

Please investigate and resolve.

e. How to resolve Validation 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	Other Operating Income - please analyse in table below	-17,208											
	Fare income (transport bodies only)												
	Total Income	-191,832											
	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	336,316											
Additional Analysis													
Please provide breakdowns of your miscellaneous expenditure and other operating income amounts below. Type categories of your choice into the categories column and enter values into the £000 column. The total of the breakdown should match back to the overall value you provided above.													
	Additional analysis of other operating income		Category	£'000									
	Category 1	0											
	Category 2	0											
	Category 3	0											
	Category 4	0											
	Category 5	0											
	Category 6	0											
	Category 7	0											
	Category 8	0											
	Category 9	0											
	Category 10	0											
	Category 11	0											
	Category 12	0											
	Category 13	0											
	Category 14	0											
	Category 15	0											
	Total	0											

Please investigate and resolve.

f. How to resolve Validation 900V0052

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

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

Balance check. Please ensure that the value balance.

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

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

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		External Balance			Trial Balance	
		Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2
11211000	1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL	459,856	459,856	0	459,856	459,856
11212000	1212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS	9,819	9,819	0	9,819	9,819
11216000	1216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS	4,606	4,606	0	4,606	4,606
11217000	1217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS	-31,297	-31,297	0	-31,297	-31,297
11218000	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS	25,483	25,483	0	25,483	25,483
11219000	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS	-54	-54	0	-54	-54
11221000	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL	-13,482	-13,482	0	-13,482	-13,482
11222000	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR	-9,725	-9,725	0	-9,725	-9,725
11226000	1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS	7,062	7,062	0	7,062	7,062
11229000	1229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS	1,102	1,102	0	1,102	1,102
11511000	1511000 - PPE - P&M (OWNED) - COST - O/BAL	33,692	33,692	0	33,692	33,692
11512000	1512000 - PPE - P&M (OWNED) - COST - ADDITIONS	4,201	4,201	0	4,201	4,201
12519000	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS	-14	-14	0	-14	-14
56111000	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS	81,549	81,549	0	81,549	81,549
56112000	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS	251	251	0	251	251
56114000	6114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES	-6,643	-6,643	0	-6,643	-6,643
58229000	8229000 - EXP - PROVISIONS EXPENSE - OTHER	75,371	75,371	0	75,371	75,371
58321000	8321000 - EXP - LOSS ON DISPOSAL - PPE	29,572	29,572	0	29,572	29,572
59123500	9123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)	313	313	0	313	313
59125000	9125000 - EXP - APPRENTICESHIP LEVY				1,168	1,168
61111000	1111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS	3,669	3,669	0	3,669	3,669
61111200	1111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS	-39	-39	0	-39	-39
61517000	1517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR	-10,108	-10,108	0	-10,108	-10,108
62511000	2511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT				9,635	9,635
62515000	2515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR	4,642	4,642	0	4,642	4,642
63112000	3112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES	15,851	15,851	0	15,851	15,851
8012458F	012458F - LP-BS - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823
81120001	8112001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795
81120002	8112002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575
8112118F	8112118F - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856
8112218F	8112218F - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482
81150001	81150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)	1	1	0	1	1
8115118F	8115118F - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692	0	33,692	33,692

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	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-peach bits around the edge.

OSCAR WGA – Annex – Examples Resolving Validation errors

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	Fur
Cost		Dwellings £'000	Buildings £'000	Land £'000	Fur
- PIP_Row002	Cost				
PIP_Row009	Carried forward at 31 March 2019	81131BEF	81121BEF	81111BEF	
PIP_Row010	Adjustment	81131BEA	81121BEA	81111BEA	
+ 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	Ro
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.

	REBUILD VIEW	SAVE					
Debtors	Balance as at 31 March 2024	Restated Balance as at 31 March 2023	Adjustments	Substituted Balance as at 31 March 2023			
	€'000	€'000	€'000	€'000			Comment
Debtors falling due within one year:							
Current Lease Receivables	0	0	0	0			
Contract Receivables (IFRS15)	0	0	0	0			
Contract Assets (IFRS15)	0	0	0	0			
(ELG, VLG, SLG ONLY) Council Tax debtor (between precept/billing authority)	2,445	724	724	0			
(ELG ONLY) NI/NDR retained income debtor (between precept/billing authority)	900	1,773	1,773	0			
(ELG, VLG, SLG ONLY) NI/NDR (debtor for prior overpayments due back from MHCLG or CG for VLG)	688	0	0	0			
(ELG, VLG, SLG ONLY) Council Tax receivable from taxpayers	34	352	352	0			
(ELG, VLG, SLG ONLY) Non-domestic rates receivable from taxpayers	0	-217	-217	0			
(ELG, SLG ONLY) Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0			
Trade debtors	3,672	2,908	2,908	0			
Other debtors - please analyse in table below	10,133	5,832	5,832	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	16,303	9,860	9,860	0			
Additional Analysis							
Additional analysis of other debtors falling due within one year							
Category 1	Housing Rents	1,827					
Category 2	Housing Benefit Overpayments	521					
Category 3	Capital Accruals	3,299					
Category 4	Revenue accruals	1,035					
Category 5	Emergency accommodation B&B arrears	457					
Category 6	Debtors control account	1,353					
Category 7	Swells service charges PIA	248					
Category 8							
Total		9,740					
Additional analysis of other debtors falling due after more than one year							
Category 1		0					

Please investigate and resolve.

i. How to resolve Validation 900V0083

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

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

Debtors	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
IMPORTANT: Loan and Deposit investments should be included in the Investments sheet					
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) NDR retained income debtor (between preceptor/billing authority)	0	1,050	0	1,050	
(ELG, WLG, SLG ONLY) NDR 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)	-5,943	-6,163	0	-6,163	
Total Debtors falling due within one year	22,098	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	

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

Please correct to resolve.

LP-Current Assets & AHFS		Central Government
Homepage	Validation Report	Decimal Points Validations
8. PPE	9. IFA	10. T&OR
20. Assocs & JVs	21. Add Information	11. T&OP
		12. Other Fin Assets
		13. Other Fin Liabilities
		14. Fin Instruments
		15. Cash

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 900V0094

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.

ERRORERROR: does not equal other scheme invested above.

REFRESH VALIDATE

Description	Status	Value Returned	Validation Message	Used In
Is equal on the pensions note to the CISE	FAIL, Please check or provide commentary	3231	Expected return on pension assets are different on CISE and pension note	CISE + IAS 19 Pension Liability
Intangibles, Inventory and AHFS are expected to net to zero	FAIL, Please check or provide commentary	135	Reclassifications do not balance - check PPE, Intangibles, Inventory and AHFS reclassifications	LP- PP&E & Invest & Prop + LP- Intangibles + LP- Current Assets
Due must be entered	FAIL	1	The list of SCOsAs which have failed validation are: 87882020;	LP-Fin-Insts;
IF YOU COMPLETE THE ADDITIONAL CASH FLOW BOXES MOVE THIS WARNING	FAIL	0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES	Intangibles
Other scheme invested above	FAIL	0	ERROR: does not equal other scheme invested above	IAS 19 Pension Liability

Go to the IAS 19 Pension Liability tab and correct. Please breakdown the Other scheme invested in the table below

	J	K	L	M	N	O	P
Rate of Increase in Pensions in Payment		2.8					
Discount rate (nominal)		4.8					
Inflation assumption		2.8					
Unfunded schemes							
Rate of Increase in Salaries		0.0					
Rate of Increase in Pensions in Payment		0.0					
Discount rate (nominal)		0.0					
Inflation assumption		0.0					
Proportion of scheme invested in (total to equal 100)							
Funded schemes							
Equities		65					
Bonds		3					
Other - please analyse in table below		32					You need to analyse in the table below
Total proportion of scheme invested in (total to equal 100)		100					

Additional analysis of other scheme invested	Category	%
Additional analysis of other scheme invested		
	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

END OF DATA ENTRY

LP- IAS 19 Pensions

k. How to resolve Validation 900V0131

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

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

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

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

		External Balance		Variance		Trial Balance	
		Cycle 1	Cycle 2	Cycle 1	Cycle 2	Cycle 1	Cycle 2
11211000	1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL	459,856	459,856	0	459,856	459,856	459,856
11212000	1212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS	9,819	9,819	0	9,819	9,819	9,819
11216000	1216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS	4,606	4,606	0	4,606	4,606	4,606
11217000	1217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS	-31,297	-31,297	0	-31,297	-31,297	-31,297
11218000	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS	25,483	25,483	0	25,483	25,483	25,483
11219000	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS	-54	-54	0	-54	-54	-54
11221000	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL	-13,482	-13,482	0	-13,482	-13,482	-13,482
11222000	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR	-9,725	-9,725	0	-9,725	-9,725	-9,725
11226000	1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS	7,062	7,062	0	7,062	7,062	7,062
11229000	1229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS	1,102	1,102	0	1,102	1,102	1,102
11511000	1511000 - PPE - P&M (OWNED) - COST - O/BAL	33,692	33,692	0	33,692	33,692	33,692
11512000	1512000 - PPE - P&M (OWNED) - COST - ADDITIONS	4,201	4,201	0	4,201	4,201	4,201
12519000	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS	-14	-14	0	-14	-14	-14
56111000	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS	81,549	81,549	0	81,549	81,549	81,549
56112000	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS	251	251	0	251	251	251
56114000	6114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES	-6,643	-6,643	0	-6,643	-6,643	-6,643
58229000	8229000 - EXP - PROVISIONS EXPENSE - OTHER	75,371	75,371	0	75,371	75,371	75,371
58321000	8321000 - EXP - LOSS ON DISPOSAL - PPE	29,572	29,572	0	29,572	29,572	29,572
59123500	9123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)	313	313	0	313	313	313
59125000	9125000 - EXP - APPRENTICESHIP LEVY				1,168		1,168
61111000	1111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS	3,669	3,669	0	3,669	3,669	3,669
61111200	1111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS	-39	-39	0	-39	-39	-39
61517000	1517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR	-10,108	-10,108	0	-10,108	-10,108	-10,108
62511000	2511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT				9,635		9,635
62515000	2515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR	4,642	4,642	0	4,642	4,642	4,642
63112000	3112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES	15,851	15,851	0	15,851	15,851	15,851
801245BF	01245BF - LP-BS - Provisions (short-term) - Opening Balance Brought Forward	-5,823	-5,823	0	-5,823	-5,823	-5,823
81120001	81120001 - Buildings - Owned (NBV)	452,795	452,795	0	452,795	452,795	452,795
81120002	81120002 - Buildings - Leased (non-PFI) NBV	575	575	0	575	575	575
811211BF	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF	459,856	459,856	0	459,856	459,856	459,856
811221BF	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF	-13,482	-13,482	0	-13,482	-13,482	-13,482
81150001	81150001 - Plant & Machinery - Owned (NBV)	13,888	13,888	0	13,888	13,888	13,888
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)	1	1	0	1	1	1
811511BF	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF	33,692	33,692	0	33,692	33,692	33,692

9. Trial Balance Input Method

Please follow steps below

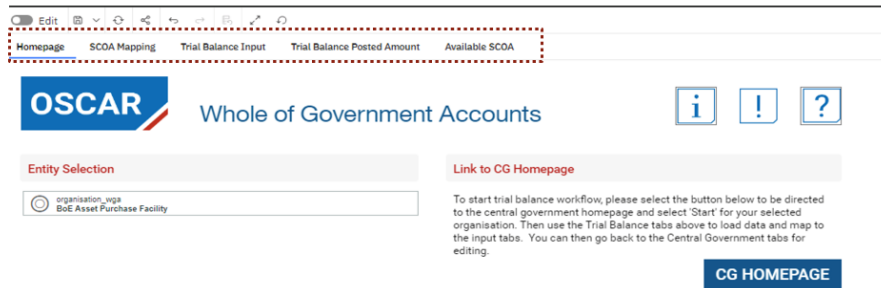
- How to select the Entity for DCT Input
- How to map your codes against OSCAR codes
- Steps to Input your Trial Balance

- 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

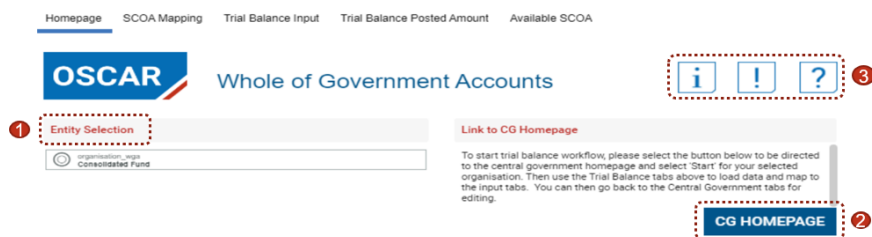
1. The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.



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.

The following steps are for inputting the mapping for your TB

Steps

1

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

Number of rows created: 50

50

CREATE MAPPING ROWS

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

CLEAR MAPPING

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

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

SCOA Mapping – Standard Chart of Accounts (contd.)

> SCOA Mapping (contd.)

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

2

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

1 validation error(s)

VALIDATE MAPPING

3

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

SUBMIT MAPPING

Year Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
1	14912	PPE - LAND (OWNED) - COST - IMPAIRMENTS	Green	Passed
2	14912	Adjustment to Taxation Income of Fed - MOG change	Red	Incorrect OSCAR code used
3	14912	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	Green	Passed

Trial Balance Input

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

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

The following steps are for inputting your TB

Steps

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

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

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

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

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

Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
111101	1,234,567.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRBAL
111102	1,456,789.00	Passed		1111000	PPE - LAND (OWNED) - COST - ADDITIONS
111103	789,012.00	Passed		1111000	PPE - LAND (OWNED) - COST - IMPROVEMENTS
111104	101,234.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS
111105	1,456,789.00	Passed		1111000	PPE - LAND (OWNED) - COST - DISPOSALS
111106	234,567.00	Passed		1111000	PPE - LAND (OWNED) - COST - RECLASSIFICATIONS
111107	10,101.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRBAL
111108	10,101.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS

Trial Balance Input (cont.)

> To enter financial data

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

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

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

Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
111101	1,234,567.00	Failed	Your code has not been mapped in the SCOA Mapping tab		

Trial Balance Posted Amount

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

OSCAR Code	Description	Amount
111000	PPE - LAND OWNED - COST - DEBAL	1,482,281
111000	PPE - LAND OWNED - COST - DEBAL	1,482,281
111000	PPE - LAND OWNED - COST - ADDITIONS	4,408
111000	PPE - LAND OWNED - COST - ADDITIONS	4,408
111400	PPE - LAND OWNED - COST - IMPROVEMENTS	74
111000	PPE - LAND OWNED - COST - REVALUATIONS	98,861
111700	PPE - LAND OWNED - COST - DISPOSALS	17,401
111000	PPE - LAND OWNED - COST - DISPOSALS	17,401
111800	PPE - LAND OWNED - COST - RECLASSIFICATIONS	12,800
111000	PPE - BUILDINGS OWNED - COST - DEBAL	3,281,382
112000	PPE - BUILDINGS OWNED - COST - ADDITIONS	2,108
112400	PPE - BUILDINGS OWNED - COST - IMPROVEMENTS	2,108
112400	PPE - BUILDINGS OWNED - COST - IMPROVEMENTS	2,108
112000	PPE - BUILDINGS OWNED - COST - REVALUATIONS	1,482
112000	PPE - BUILDINGS OWNED - COST - REVALUATIONS	1,482
112100	PPE - BUILDINGS OWNED - COST - DISPOSALS	15,675
112000	PPE - BUILDINGS OWNED - COST - DISPOSALS	15,675
112000	PPE - BUILDINGS OWNED - COST - RECLASSIFICATIONS	18,878
112000	PPE - BUILDINGS OWNED - COST - RECLASSIFICATIONS	18,878
112000	PPE - BUILDINGS OWNED - COST - TRANSFERS	18,882
112000	PPE - BUILDINGS OWNED - COST - TRANSFERS	18,882
112100	PPE - BUILDINGS OWNED - DEP - DEBAL	(174,010)
112100	PPE - BUILDINGS OWNED - DEP - DEBAL	(174,010)
112200	PPE - BUILDINGS OWNED - DEP - IN YEAR	(174,010)
112200	PPE - BUILDINGS OWNED - DEP - IN YEAR	(174,010)

Available SCOAs

- > Available SCOAs
- 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 SCOAs.
- 2. All the Available SCOAs can be seen here

SCOAs Code	SCOAs Description
111000	PPE - LAND OWNED - COST - DEBAL
111000	PPE - LAND OWNED - COST - ADDITIONS
111000	PPE - LAND OWNED - COST - CAPITALISED PROVISIONS
111000	PPE - LAND OWNED - COST - DONATIONS
111400	PPE - LAND OWNED - COST - IMPROVEMENTS
111000	PPE - LAND OWNED - COST - IMPROVEMENTS REVERSAL
111000	PPE - LAND OWNED - COST - REVALUATIONS
111700	PPE - LAND OWNED - COST - DISPOSALS
111000	PPE - LAND OWNED - COST - RECLASSIFICATIONS
111000	PPE - LAND OWNED - COST - TRANSFERS
111000	PPE - LAND (L, NON PPE) - COST - DEBAL
111000	PPE - LAND (L, NON PPE) - COST - ADDITIONS
111000	PPE - LAND (L, NON PPE) - COST - IMPROVEMENTS
111000	PPE - LAND (L, NON PPE) - COST - IMPROVEMENTS
111000	PPE - LAND (L, NON PPE) - COST - REVALUATIONS
111700	PPE - LAND (L, NON PPE) - COST - DISPOSALS
111000	PPE - LAND (L, NON PPE) - COST - RECLASSIFICATIONS
111000	PPE - LAND (L, NON PPE) - COST - TRANSFERS
111000	PPE - LAND (L, NON PPE) - COST - DEBAL
111000	PPE - LAND (L, NON PPE) - COST - ADDITIONS
111000	PPE - LAND (L, NON PPE) - COST - IMPROVEMENTS
111000	PPE - LAND (L, NON PPE) - COST - IMPROVEMENTS
111000	PPE - LAND (L, NON PPE) - COST - REVALUATIONS
111000	PPE - LAND (L, NON PPE) - COST - DISPOSALS
111000	PPE - LAND (L, NON PPE) - COST - RECLASSIFICATIONS
111000	PPE - LAND (L, NON PPE) - COST - TRANSFERS
111000	PPE - LAND (L, NON PPE) - COST - TRANSFERS
111000	PPE - BUILDINGS OWNED - COST - DEBAL
112000	PPE - BUILDINGS OWNED - COST - ADDITIONS
112000	PPE - BUILDINGS OWNED - COST - CAPITALISED PROV
112000	PPE - BUILDINGS OWNED - COST - DONATIONS
112400	PPE - BUILDINGS OWNED - COST - IMPROVEMENTS
112000	PPE - BUILDINGS OWNED - COST - IMPROVEMENTS
112100	PPE - BUILDINGS OWNED - COST - DISPOSALS
112000	PPE - BUILDINGS OWNED - COST - REVALUATIONS

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 SCOAs are not changed annually.

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

- The restatements for prior year comprehensive income and expenditure that have been restated in the Restatement Analysis tab will be auto-populated in the Middle column on this tab, with the ability to enter adjustments in the first columns according to the income or expenditure type (such as staff costs, or grants and subsidies), and according to the reason for the adjustment (such as accounting policy changes, or changes to your authority's structure).
- There is a spreadsheet view option on this tab to select from the two data input methods: Input and Copy/Paste.

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

Spreadsheet View:

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

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

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

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

11. 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.

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

Select a Primary Statement from the first column.

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

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

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

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

Primary Statement Please select from drop down	Note Please select from drop down	Primary Statement Accounted Balance as of 31 March 2019	Note Submitted Balance as of 31 March 2019	Restatement Reason	Counter Party Code	Debt 2019	Credit 2019	Primary Statement Accounted Balance	Note Submitted Accounted Balance	Comment	Validation	Notes
LP-RCSE - Council tax - L1101510	N/A - Restatements not shown on individual note tabs	-	-	Entity Specific Accounting Policy Change & Errors		200	-	200	-		Yes	OK to Submit
LP-BS - Other settlement and Impounded Resources - L0308423	811008A	6,370	-	Other Machinery of Government Change		-	(200)	6,170	(200)		Yes	OK to Submit

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

The screenshot shows the Restatement Analysis form with several key elements highlighted by red dashed boxes and numbered callouts:

- Callout 4:** Points to the "UPDATE NOTE DROP DOWN" button, which is used to filter the Note column based on the selected Primary Statement.
- Callout 5:** Points to the "Restatement Reason" dropdown menu, which allows users to select the reason for the restatement.

The form also displays a list of Primary Statements and Notes, and a Counter Party Code dropdown menu.

Then enter the debits and credits into the schedule.

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

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

Restatement Analysis
Please complete this schedule if you have made Prior Period adjustments, detailing transactions at SCOA level, which affect your Statements. This sheet will auto populate the proforma sheet restatements.

Select a Primary Statement from the first column.

Click 'Update Note Drop Down' to filter the second column based on the Primary Statement you have selected and select a Note. Restatements which are not shown on individual tabs will display the following: 'No Restatements not shown on individual note tab'.

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

Select 'Validate Re-statements' to proceed. Check the Validation column and correct any hard validation errors.

Once you have cleared all hard validations, select 'Refresh Re-statements' to update the Primary Statement and Note tabs with data from the below grid.

Primary Statement	Note	Restatement Reason	Restatement Period	Restatement Period	Counter Party Code	DEBIT	CREDIT	Primary Statement Period End Date	Note Statement Period End Date	Comment	Validation	Other
1 - 100 - Property and equipment - 1000000 - 01/01/00	1 - 100 - Capital Assets (Equipment)	1 - 100 - Depreciation of equipment change	01/01/00	01/01/00		200,000	200,000			Person	OK to Submit	
2 - 100 - Capital Assets (Equipment)	1 - 100 - Depreciation of equipment change	2 - 100 - Depreciation of equipment change	01/01/00	01/01/00		1,000	1,000			Person	OK to Submit	
3 - 100 - Capital Assets (Equipment)	1 - 100 - Depreciation of equipment change	3 - 100 - Depreciation of equipment change	01/01/00	01/01/00		(200,000)	(200,000)			Person	OK to Submit	
4 - 100 - Capital Assets (Equipment)	1 - 100 - Depreciation of equipment change	4 - 100 - Depreciation of equipment change	01/01/00	01/01/00		(1,000)	(1,000)			Person	OK to Submit	
5 - 100 - Capital Assets (Equipment)	1 - 100 - Depreciation of equipment change	5 - 100 - Depreciation of equipment change	01/01/00	01/01/00						Person	OK to Submit	

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

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

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Click "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. Restatements which are not shown on individual tabs will display the following: "No - Restatements not shown on individual note tabs".

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

Select "Validate Restatements" to proceed. Check the Validation column and correct any hard calculation errors.

Once you have cleared all hard calculations, select "Refresh Restatements" to update the Primary Statement and Note tabs with data from the below grid.

Primary Statement	Note	Restatement Reason	Counter Party Code	Debt	Credit	Validation	Comment
10	10	10					
10	10	10					
10	10	10					
10	10	10					

12. 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.

13. 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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

	OFA_Col019	OFA_Col019	OFA_Col020	OFA_Col021	
	Balance as at 31 March CY £'000	Revised Balance as at 31 March FY £'000	Adjustment £'000	Submitted Balance as at 31 March FY £'000	Comment
Other Current Financial Assets					
Shares and equity type investments	1851000		818318A	818318F	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	1851000		818018A	818018F	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	1850000		818018A	818018F	
Student Loans	1851000		818018A	818018F	
MF Special Drawing Rights	1851000		818018A	818018F	
Derivatives	1852000		8180218A	8180218F	
Repo/Reverse Repos	1857000		8180718A	8180718F	
Debt Securities	1852000		8180228A	8180228F	
Other	1851000		818018A	818018F	
As at 31 March CY					
Other Non Current Financial Assets					
Public Dividend Capital (balances will be fully internal to WGA so does not pass through to Step 3)	1652000		8165208A	8165208F	
Shares and equity type investments	1653200		8165328A	8165328F	
Loans	1652000		8165328A	8165328F	
Student Loans	1651000		8165818A	8165818F	
MF quota subscription	1657000		8165718A	8165718F	
Derivatives	1652000		8165228A	8165228F	
Other	1651000		8165118A	8165118F	
As at 31 March CY					

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

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

Step 2

	OFA_Col009	OFA_Col009	OFA_Col010	OFA_Col011	OFA_Col007	
	TOTAL EXTERNAL from Step 2 to split between categories 31 March CY £'000	Accounted Cost 31 March CY £'000	Fair Value Through Profit or Loss (FVPL) 31 March CY £'000	Fair Value Through OCI (FVOCI) 31 March CY £'000	Total 31 March CY £'000	Comment
Other Current Financial Assets						
Shares and equity type investments			8180190		8180190	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4		8182901	8182902		8182903	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4		8181901	8181902		8181903	
Student Loans		8183901	8183902		8183903	
MF Special Drawing Rights			C1902027			
Derivatives			8180700		8180703	
Repo/Reverse Repos		8180801	8180802		8180803	
Debt Securities			8180900		8180903	
Other		8180801	8180802		8180803	
As at 31 March CY						
Other Non Current Financial Assets						
Shares and equity type investments			8165900		8165903	
Deposits						
Loans		81651901		81651902		
Student Loans		8165301		8165302		
MF quota subscription			C1902029			
Derivatives			8165700		8165703	
Other		8165801	8165802		8165803	
As at 31 March CY						

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

	OFA_Col015	OFA_Col016	OFA_Col014	
	FVPL 31 March CY £'000	FVOCI 31 March CY £'000	TOTAL 31 March CY £'000	Comment
Categorisation of Assets for Current Deposits and Current Loans ONLY				
Current Deposits - Designated	81752001		8175200	
Current Deposits - Initial Recognition	81752003		8175204	
Current Loans - Designated	81751001		8175100	

Please investigate and resolve.

14. 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.

15. 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.

16. 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.

17. 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.

18. 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.

19. 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.

20. 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.

21. 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.

22. 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.

23. 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.

24. How to resolve Validation 900V0167

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: Other Current Financial Liabilities in section 2 must equal Other Current Financial Liabilities in section 3 (sum of amortised and FVPL)

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

	TOTAL from Step 1: to split between External and Internal 31 March 2025 £'000	Of which External Balances as at 31 March 2025 £'000	Of which Internal Balances as at 31 March 2025 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	26512000	
Derivatives	-485,200	-485,200	0	26522000	
Debt Securities	0	0	0	26544000	
Deposit by Banks	0	0	0	26592020	
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	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
Other Current Financial liabilities (IFRS 16)	0	0	0	26592010	
Other	-3,300,900	-3,300,900	0	26592000	
As at 31 March 2025	-3,786,100	-3,786,100	0		
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	23512000	
Derivatives	-7,589,600	-7,589,600	0	23522000	
Debt Securities	0	0	0	23544000	
Deposits by banks	0	0	0	23592100	
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
Other Non Current Financial liabilities (IFRS 16)	0	0	0	23592010	
Other	0	0	0	23592000	
As at 31 March 2025	-7,589,600	-7,589,600	0		

Step 3) Enter details of the valuation basis for your external balances only

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2025 £'000	Of which Amortised Cost 31 March 2025 £'000	Of Which Fair Value Through Profit or Loss (FVPL) 31 March 2025 £'000	Total 31 March 2025 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	-485,200	0	-485,200	-485,200	
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)	0	0	0	0	
Other	-3,300,900	-3,300,900	-3,061,000	-6,361,900	
As at 31 March 2025	-3,786,100	-3,300,900	-3,546,200	-6,847,100	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	-7,589,600	0	-7,589,600	-7,589,600	
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)	0	0	0	0	
Other	0	0	0	0	
As at 31 March 2025	-7,589,600	0	-7,589,600	-7,589,600	

The total of the external balances (current and non-current) in Step 2 should agree to the total of External balance (Amortised Cost and "Of Which Fair Value Through Profit or Loss (FVPL) in Step 3.

Please investigate and resolve.

25. How to resolve Validation 900V0193

You need to complete the Other Financial Liabilities tab so that it matches the details on your Lease Liabilities.

The Other Financial Liabilities tab must include the present value obligation of your lease liabilities across all categories.

OSCAR WGA – Annex – Examples Resolving Validation errors

The validation error is intended to prevent this issue from recurring. To resolve and pass validation 900V0193, please ensure that the amounts entered on the Other Financial Liabilities tab (both IFRS 16 Current and Non-Current) agree with the total present value of all lease liability categories, as shown below.

Please also remember to complete Step 1, Step 2, and Step 3 on the Other Financial Liabilities tab.

Other Financial Liabilities 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 (IEA only)	0	0	0	0	
Treasury Bills (DMA only)	0	0	0	0	
Financial liabilities to the EU	0	0	0	0	
Financial liabilities owed to external bodies in respect of replacement of EU banknotes	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 banknotes	0	0	0	0	
Other Non Current Financial liabilities (IFRS 16)	-4,364	0	0	0	
Other	-2,142,372	-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

	£'000		Comment
	2024-25	2023-24	
Lease Liabilities			
Total future lease payments under leases are given in the table below:			
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	

26. How to resolve Validation 900V0194

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The Error message says:

The sum of Other amortised and Other FVPL should equal Other, Total external.

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References
900V0194	On tab	Hard	The sum of Other amortised and Other FVPL should equal Other, Total external.	FAIL	-25600	The sum of Other amortised and Other FVPL should equal Other, Total external.	Other Financial Liabilities	OFL_Row022/OFL_Co010 OFL_Row022/OFL_Co009

The error is from the Other Financial Liabilities tab as shown on the validation tab.

Step 3) Enter details of the valuation basis for your external balances only					
	TOTAL EXTERNAL from Step 2 to split between categories 31 March 2025 £'000	Of which Amortised Cost £'000	Of Which Fair Value Through Profit or Loss (FVPL) £'000	Total 31 March 2025 £'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 (IEA only)	0	0	0	0	
Treasury Bills (DMA only)	0	0	0	0	
Financial liabilities to the EU	0	0	0	0	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	0	
Other Current Financial liabilities (FRS 16)	-49,582	25,000	0	25,000	
Other	-25,600	-25,600	0	0	
As at 31 March 2025	-75,162	-600	0	-600	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	

The two cells highlighted in the red boxes must match

27. How to resolve Validation 900V0195, 900V0196, 900V0197, 900V0198, 900V0199, 900V0200, 900V0201, 900V0202, 900V0203, 900V0204, 900V0205, 900V0206, 900V0207, 900V0208, 900V0209.

The Error message says:

A positive value must be entered in the Lease Liabilities table.

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900V0197	Internal consistency	Hard	A positive value must be entered in the Lease Liabilities table.	FAIL	-25000
900V0199	Internal consistency	Hard	A positive value must be entered in the Lease Liabilities table.	FAIL	-111
900V0200	Internal consistency	Hard	A positive value must be entered in the Lease Liabilities table.	FAIL	-1912

Please go to the “Additional Data” tab and verify that there are no negative values in any of the cells.

Please update all negative values to positive. This should resolve the validation issues.

28. How to resolve Validation 900V0226

The Error message says:

The Other Payables IFRS 16 cells (Current and Non-Current) disclosed on the Liabilities and Provisions tab must match the total Present value obligation shown on the Lease Liabilities table across all categories.

900V0226	On tab	Hard	The Other Payables IFRS 16 cells (Current and Non-Current) disclosed on the Liabilities and Provisions tab must match the total Present value obligation shown on the Lease Liabilities table across all categories.	FAIL	20000
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Go to the Liab and Provisions tab.

Check that the **total** of the Short term creditors -Other Payables (IFRS 16) and Long term Creditors - Other Payables (IFRS 16) agree

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	Balance as at 31 March 2025 £'000	Revised balance at the beginning of the year 2025 £'000	Adjustment £'000	Submitted Balance as at 31 March 2025 £'000	Comment
Short term creditors					
Contract Payables (IFRS 15)	0	0	0	0	
Short term borrowing (from local government)	0	0	0	0	
Bank overdraft (cash & cash equivalents liability)	0	0	0	0	
Short term borrowing (from the PVLB only)	0	0	0	0	
Short term borrowing (other external - including from pension fund)	0	-13	0	-13	
Interest payable (includes interest payable to the PVLB)	0	0	0	0	
Trade creditors	0	-14,080	0	-14,080	
Payables to the EU	0	0	0	0	
Payables in respect of replacement for EU funding	0	0	0	0	
[ELG, WLG, SLG ONLY] Council Tax creditor (between preceptor/billing authority)	0	0	0	0	
[ELG ONLY] NDR retained income creditor (between preceptor/billing authority)	0	0	0	0	
[ELG ONLY] Business Rate Supplement creditor (between levying/billing authority)	0	-4,288	0	-4,288	
[ELG, WLG ONLY] NDR taxpayer receipts not yet paid to Government	0	0	0	0	
[ELG, WLG, SLG ONLY] Council Tax refundable to taxpayers	0	-675	0	-675	
[ELG ONLY] Non domestic rates refundable to taxpayers	0	0	0	0	
Other tax and social security payable	0	0	0	0	
Other creditors - please analyse in below table	0	-4,723	0	-4,723	
Other Payables (IFRS 16)	20,000	0	0	0	
[ELG, WLG ONLY] Former municipality transferred debt	0	0	0	0	
PFI finance lease liability (short term)					
Short term part of finance lease liability on balance sheet PFI contracts	0	0	0	0	
Less: PFI Prepayment (short term)	0	0	0	0	
Total PFI finance lease liability (short term)	0	0	0	0	
Total short term creditors	20,000	-27,303	0	-27,303	
Long term creditors					
Contract Payables (IFRS 15)	0	0	0	0	
Long term borrowing (from local government)	0	-35,460	0	-35,460	
Long term borrowing (from the PVLB only)	0	0	0	0	
Long term borrowing (other external - including from pension fund)	0	0	0	0	
Trade creditors	0	0	0	0	
Payables to the EU	0	0	0	0	
Payables in respect of replacement for EU funding	0	0	0	0	
[ELG, WLG ONLY] Former municipality transferred debt	0	0	0	0	
Other creditors - please analyse in below table	0	0	0	0	
Other Payables (IFRS 16)	0	0	0	0	

To

The **total** Present value obligation shown on the Lease Liabilities table across all categories

The Lease Liabilities figures must be positive numbers alone.

	£'000 Positive numbers only		Comment
	2025-26	2024-25	
Lease Liabilities			
Total future lease payments under leases are given in the table below:			
Infrastructure			
Payments due within 1 year	0	-1,516	
Payments due between 1 and 5 years	0	-778	
Payments due after 5 years	0	0	
Subtotal Infrastructure	0	-2,294	
Less Interest Element	0	0	
Present Value Obligation	0	-2,294	
Land and Buildings			
Payments due within 1 year	0	0	
Payments due between 1 and 5 years	0	0	
Payments due after 5 years	0	0	
Subtotal Land and Buildings	0	0	
Less Interest Element	0	0	
Present Value Obligation	0	0	
Assets under Construction			
Payments due between 2 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	
Total			
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	

Please correct and ensure the two agrees. The "Other Payables – IFRS 16" amounts (both current and non-current) on the **Liabilities and Provisions** tab must equal the **total present value of the lease obligation** shown in the **Lease Liabilities** table (adding up all categories). This should resolve the validation issue.

29. 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.

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IBM Planning Analytics with Watson™		Local Government	
Landing Page	Homepage	Validation Report	Decimal Points Validation
		[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)	-58,402
		[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)	-13,377
		[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