

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.

We kindly ask that you take your time when reviewing the written guidance and this document — a careful read-through will really help with identifying and resolving any errors.

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
8990036	Internal consistency	Soft	Expected return on pension assets is equal on the pensions note to the C&E	FAIL, Please check or provide commentary	15142	Expected return on pension assets are different on C&E and pension note	C&E + IAS 19 Pension Liability	21112000, 63111000	
8990046	Internal consistency	Soft	Reclassifications between PPE, Investment Properties, Intangibles, Inventory and AHFS are expected to net to Nil	FAIL, Please check or provide commentary	1	Reclassifications do not balance - LP, PP&E & Invest & Prep + LP, check PPE, Intangibles, Inventory and AHFS reclassifications	LP, PP&E & Invest & Prep + LP, 18227000, 18217000, 18222000, 18212000, 18357000, 18367000, 18377000, INT Row024/INT Col001		
8990111	Numerical Accuracy	Hard	The top half of the SoFP must equal the bottom half of the SoFP (i.e. the SoFP must balance).	FAIL	8580	The SoFP does not balance	Balance Sheet	L0307102, L0302102, L0301102, L0308102	
900V003	In cell	Soft	A positive value must be entered	FAIL	1	The list of SCOA's which have failed validation are: 52197000;	LP-I&E;	LAP_Row060/LAP_Col018;	
900V004	In cell	Soft	A negative value must be entered	FAIL	1	The list of SCOA's which have failed validation are: 26132000;	LP-L&P;	LAP_Row063/LAP_Col018;	
900V002	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0301202, L0301100	
900V003	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0302202, L0302100	
900V009	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0308102	

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

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

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

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

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

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

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

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 SCOA's should be 100% allocated to a CPID code.

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

Step 4 - Submit and close Cycle 1

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

SUBMIT FOR CYCLE 1

REFRESH VALIDATIONS

Hard
Validations
3

Soft Validations
9

Submission
Deadline
16-08-2024

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

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

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

CPID Transaction									
Select "Switch Method" of input for CPID Data to switch to "CPID Transactions" Current input method: Bulk CPID Input If the current input method selected is "Bulk CPID Input" you cannot edit this sheet. To edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Switch CPID Transactions" from the "Bulk CPID Input". Add Rows: Select Account: Enter row no. to add: 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. Select Account: OR Enter row no. to delete: DELETE ROW Select Range of Accounts: Enter range of rows to delete: DELETE RANGE Lowest Account: Highest Account: Lowest Row no: Highest Row no: MATCH RELATIONSHIP: REFINED VIEW Filters: Account Code: Total SCOA: or Match Relationship: REFINED VIEW									
Row No.	Account Code	Account Code Description	Total Balance	Total Current Balance	CPID Account	Validating Entry Description	Counter Party Description	Total CPID Amount	Status
1	44110200	INC - GRANT FROM CG - REVENUE SUPPORT GRANT	23	-160	-160				OK
1	44110900	INC - CURRENT GRANTS FROM CG - RENT ALLOWANCES	26	-19,850	-19,850				OK
1	44111000	INC - CURRENT GRANTS FROM CENTRAL GOVERNMENT	15	-3,178	-3,178				OK
1	44111100	INC - CURRENT GRANTS FROM CG - RRA RENT ALLOWANCES	26	-242	-242				OK
1	44111900	INC - GRANT FROM CG - HB & COUNCIL TAX ADMIN	28	-280	-280				OK
1	44112100	INC - CURRENT GRANTS FROM CG - NEW HOMES BONUS	23	-285	-285				OK
1	44112500	INC - CURRENT GRANTS - NDR TOP UP FROM CG	23	-24	-24				OK
1	51112000	EXP - PAYMENT OR STAFF - EMPLOYER SOCIAL SEC	16	1,007	1,007				OK
1	59120000	EXP - APPRENTICESHIP LEVY	15	38	38				OK
1	62811000	FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT	20	625	625				OK
CPID Transaction									

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.

How to resolve Counterparty Validation Errors

Counterparty validation errors on the CPID Transactions tab will prevent you from publishing your counterparty data and may also prevent submission of the DCT. All hard validation errors must be resolved before you can proceed.

To assist entities, we have provided a list of common counterparty validation errors together with suggested actions to help resolve them. These suggestions are based on the WGA guidance covering CPID entry, CPID lists, SCOA lists, validation reports and counterparty transactions.

Before contacting the WGA team, please ensure that you have:

- Reviewed the relevant guidance and status comment.
- Checked the CPID List and SCOA List for valid codes.
- Revalidated your CPID transactions after making corrections.
- Confirmed that all mandatory fields have been completed and that balances have been allocated correctly.

The table below provides guidance on how to resolve the most common counterparty validation errors.

Validation Error	How to Resolve
Incomplete data fields	Check that all mandatory fields have been completed, including Account Code, Instigating Entity, Counter Party Code and CPID Amount.
Account code does not exist	Verify that the SCOA/account code is valid. Refer to the SCOA List or WGA Mapping Tool and correct the account code.
Instigating Entity does not exist	Check the Instigating Entity Code and ensure a valid entity code has been selected from the available list.
Counter Party does not exist	Check the Counter Party Code against the published CPID list and select a valid counterparty entity.
The amount allocated to counterparties must not exceed the amount on the Trial Balance (TB)	Ensure the total CPID allocations do not exceed the TB balance for the SCOA. Compare the CPID total to the TB value and reduce allocations where necessary.

The CPID amount must have the same signage as the TB.	Check whether the TB balance is positive or negative and ensure all CPID allocations use the same sign.
The column CPID Amount £000 contains a decimal place. Please remove the decimal place	Round the amount and enter whole numbers only. OSCAR does not accept decimal values in CPID entries.
This SCOA must be 100% Allocated	Allocate the entire TB balance to counterparties so that the total CPID amount equals the SCOA/TB balance.
If the TB amount is zero, there should be no CPID amount	Remove any CPID allocations where the corresponding TB balance is zero
Please delete the Instigator or CPID from the row	Remove any unnecessary Instigating Entity or Counter Party information from the row where no valid CPID transaction exists.
Please delete the Instigator/CPID as there is no CPID value	Enter a CPID amount or remove the Instigating Entity and Counter Party information from the row.
Invalid CPID Entity in column Counter Party Code	Verify the Counter Party Code against the CPID List available in OSCAR or on the WGA website and replace it with a valid code.
Invalid Instigator Entity. The counter party is in your group	Review the organisational relationship. Transactions should not generally be allocated to entities within the same instigator group. Select the correct counterparty or remove the allocation if inappropriate
Your chosen CPID is within your Instigator group	Select the correct external WGA counterparty. CPIDs within the same group should not be used for these allocations
Incomplete CPID entities provided	Ensure both the Instigating Entity Code and Counter Party Code have been completed correctly.

The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.	Aggregate the duplicate entries and report the total as a single line for that SCOA and counterparty combination.
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Tip: If you are unsure whether a CPID or SCOA code is valid, refer to the CPID List, SCOA List, Match Relationships guidance, or the Matches Analysis Tool available within OSCAR and on the WGA website.

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

Validation Code	Validation Counter	Cell Reference Type (Scoa/RAC)	Scoa	RAC Row Reference	RAC Col Reference	Expected Value	Expected Value RAC Row Ref	Expected Value RAC Col Ref	Used In	Validation Description
00V0024	1	Scoa	C0602212			52242000			CP-O-Cost	ERROR: does not equal other expenses above
00V0025	1	Scoa	C1702000			Yes			CP-PP&E	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0026	1	Scoa	C1802000						CP-IFA	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0027	1	Scoa	16288000			C0803303			CP-T&OR	Does not equal YE balance
00V0027	2	Scoa	16588000						CP-T&OR	Does not equal YE balance
00V0028	1	Scoa	23188000			C0803304			CP-T&OP + T&OR	Does not equal YE balance
00V0028	2	Scoa	26188000						CP-T&OP	Does not equal YE balance
00V0029	1	Scoa	C0803205			16169000			CP-T&OR	Must equal other receivables above
00V0030	1	Scoa	C2003204			16169000			CP-T&OR	Must equal other receivables above
00V0031	1	Scoa	C0903200			21179000			CP-T&OP	Must equal other payables above
00V0032	1	Scoa	C0903201			26179000			CP-T&OP	Must equal other payables above
00V0033	1	Scoa	C1001202						CP-O-Fin-Assets	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0034	1	Scoa	C1101202						CP-O-Fin-Liab	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE TH
00V0035	1	Rac		INV_Row004	INV_Col003		INV_Row006	INV_Col003	CP-Cash &	Error: balance b/f must equal restated balance
00V0035	2	Rac		INV_Row005	INV_Col003				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
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				CP-Cash &	Error: balance b/f must equal restated balance
00V0042	1	Scoa	C1302200			87511600			CP-Pensions	ERROR: does not equal other scheme assets above
00V0043	1	Scoa	44112500						LP-Cl&E	Do you need to disclose top up or tariff payments?

<https://www.gov.uk/government/publications/whole-of-government-accounts-2025-to-2026-guidance-for-preparers>

[Request an accessible format.](#)



**Whole of Government Accounts Annex-
Examples Resolving validation error 2025-
26**

PDF, 6.63 MB, 60 pages

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.

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

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 Return	Validation Message	Used In	Validation References
859N0111	Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e. the SOFP must balance).	FAIL	8590	The SOFP does not balance	Balance Sheet	L0307102, L0302102, L0301102, L0308102
900V0052	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0301202, L0301100
900V0053	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0302202, L0302100
900V0059	On tab	Hard	Balance check	FAIL	2145	Please ensure that the values balance	Balance Sheet	L0308102

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.

M

N

O

P

Q

R

S

T

U

V

W

Filter

Failed Validations Only

Total No. of Failed Validations

3

Hard Validations

0

Hard validations must be resolved before submission to WGA

Soft Validations

3

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

VALIDATE

If you re-run the preforma 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
900V003	In cell	Soft	A positive value must be entered	FAIL	2	The list of SCOs which have failed validation are: 51113000,56112000.	LP&E;	LAP_Row0600LAP_Col018LAP_Row0600LAP_Col018	
900V0043	On tab	Soft	Do you need to disclose top up or tariff payments?	FAIL	0	Do you need to disclose top up or tariff payments?	C&E	54154700, 44112700, 54154500, 44112500	
900V0079	On tab	Soft	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW	FAIL	0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE	Intangibles	L1201100	

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.

Reserves as at 31/03/2024

Spreadsheet View: Input

REBUILD VIEW SAVE

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

	USABLE RESERVES	Group Accounts Only			DO NOT AMMEND
	General or County Fund £'000	Reserves of Group Entities £'000	Minority Interest £'000	Total £'000	Total £'000
Carried forward at 31 March 2023 (closing bal from last year's WGA)	-85,928	-165,542	0	-1,666,424	-547,607
Adjustments	0	11,127	0	39,128	0
Restated balance at the beginning of the year	-85,928	-154,415	0	-1,627,296	-547,607
Opening balance at 1 April, LRS, Col002	-85,928	-154,415	0	-1,627,296	-547,607
Impact of adoption of FRS16: General or County Fund	0				0
(Surplus) or deficit on provision of services	44,265			97,238	97,238
Other Comprehensive Income and Expenditure					

LP-Reserves

Then go to the 'CI&E' tab:

OSCAR WGA – Annex – Examples Resolving Validation errors

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

31/03/2024

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

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

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

b. How to resolve Validation 899I0012

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

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

Validation report

Landing Page

Homepage

Validation Report

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Restatement Analysis

4. Tax

5. Operating Income

6. Operating Cost

7. Fin Cost

8. PPE

9. IFA

10. T&OR

11. T&OP

12. Other Fin Assets

13. Other Fin Liabilities

14. Fin Instruments

15. Cash & Inventories

16. Provisions

17. Pensions

18. Reserves

19. Contingent Liabilities

20. Assocs & JVs

21. Add Information

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

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

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

Reserves tab

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

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

Pensions tab

Gains/Losses on settlements and curtailments	0
Premeasurement (gains) / losses:	
Experience gains & losses on scheme liabilities	60,665
Changes in actuarial assumptions	-88,232
Liabilities carried forward at 31 March 2022	-149,383
Assets	
CP-Pensions - Carried forward at 31 March (as shown in last year's accounts) - Funded pension schemes - Assets - 821111B	0
CP-Pensions - Adjustment - Funded pension schemes - Assets - 821111B	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 - 821311B	0
CP-Pensions - Adjustment - Unfunded pension schemes - Liabilities - 821311B	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.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

Spreadsheet View:

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

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

	Overheads £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000	Biological & Cultivated Assets £'000	Total £'000
Property, plant & equipment Cost														
Carried forward at 31 March (as shown in last year's accounts)	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
At 1 April	0	39,965,137	23,777,104	0	0	63,838	278,669	1,301,160	0	2,056,397	2,264,793	0	0	69,727,096
Additions	0	73,107	52	0	0	9,468	50,537	0	0	262,941	320,208	0	0	716,318
Disposals - buildings (improvements, acquisitions & new additions - buildings (improvements, acquisitions & new additions - land (improvements & acquisitions)	0	0	0	0	0	0	0	1,113,962	0	0	0	0	0	1,113,962
Additions - plant, machinery & equipment (new construction)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capitalised provisions	0	391,693	59,366	0	0	82	0	1,558	0	2,612	4,299	0	0	458,670
Donations	0	690,228	-1,175,010	0	0	0	0	-182	0	196	57	0	0	-484,723
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment reversal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	-1,657,276	-61,956	0	0	-2,918	-2,932	-3,351	0	-88,699	-52,790	0	0	-1,869,922
Revaluations	0	1,821,260	-1,882,616	0	0	0	0	0	0	58	-62	0	0	-61,360
Reclassifications	0	790,798	0	0	0	104	4,323	-860,077	0	954	14,034	0	0	-57,864
Transfers	0	909,576	386,380	0	0	81	18	26,663	0	2,624	3,697	0	0	1,368,458
As at 31 March 2024	0	43,984,521	21,984,240	0	0	70,655	336,615	1,570,893	0	2,326,479	2,654,236	0	0	70,851,638

Please investigate and resolve.

d. How to resolve Validation 899N0034

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

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

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

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

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

Spreadsheet View:

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

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

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

Please investigate and resolve.

e. How to resolve Validation 899N0035

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

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

Spreadsheet View:

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

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

	Debtfinancing £'000	Building £'000	Land £'000	Networked Assets £'000	Single-Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Patents on account & assets under construction £'000	Intangible Properties £'000	IT Hardware & Equipment £'000	Peripherals and Fittings £'000	Antiques & Works of Art £'000	Biological & Cell-based Assets £'000	Total £'000
Disposals	0	-1,651,276	-61,056	0	0	-2,390	-2,932	-3,351	0	-88,630	-52,790	0	0	-1,865,022
Revaluations	0	1,821,280	-1,682,616	0	0	0	0	0	0	50	-52	0	0	-81,984
Reclassifications	0	190,159	0	0	0	104	4,223	-866,977	0	954	14,204	0	0	-1,568,435
Transfers	0	303,576	366,390	0	0	61	18	26,663	0	2,024	3,697	0	0	1,360,453
As at 31 March 2024	0	43,004,321	21,004,240	0	0	70,655	338,615	1,570,893	0	2,236,413	2,554,236	0	0	70,851,629
Property, plant & equipment Depreciation														
Carried forward at 31 March (as shown in last	0	-430,193	0	0	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
Depreciation charge for the year	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Impairment depreciation	0	-1,341,039	0	0	0	-13,635	-29,722	0	0	-251,207	-218,032	0	0	-1,853,635
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	1,701,255	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
At 31 March 2024	0	-430,193	0	0	0	-50,064	-163,779	0	0	-1,609,458	-1,524,495	0	0	-3,777,989
Net book value at 31 March 2024	0	42,574,128	21,004,240	0	0	20,591	174,836	1,570,893	0	456,955	1,029,741	0	0	67,053,614
Net book value at 31 March 2023	0	42,934,772	21,004,240	0	0	13,114	118,824	1,570,893	0	446,939	1,029,741	0	0	65,949,109
Asset financing														
Owned assets	0	42,934,772	0	0	0	8,787	0	1,570,893	0	459,818	0	0	0	67,057,614
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net book value at 31 March 2024	0	42,934,772	0	0	0	8,787	0	1,570,893	0	459,818	0	0	0	67,057,614
Net book value of impairments: Impairment costs + impairment reversals + imp. depreciation costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Please investigate and resolve.

f. How to resolve Validation 899N0038

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

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

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

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

Intangible assets as at 31/03/2024

Spreadsheet View:

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

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

Please investigate and resolve.

g. How to resolve Validation 899N0039

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

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

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

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

Intangible assets as at
31/03/2024

Spreadsheet View:

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

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000	Licences, trademarks & artistic originals £'000	Single Use Mining Equipment £'000	Emission Rights £'000	Web Sites £'000	Total £'000
Intangible Assets Amortisation										
Carried forward at 31 March (as shown in last year's accounts)	-158	0	0	-14,655		0	0		0	-14,813
Adjustment	0	0	0	0		0	0		0	0
Restated balance	-158	0	0	-14,655		0	0		0	-14,813
At 1 April				-14,655						-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
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.

OSCAR WGA – Annex – Examples Resolving Validation errors

Reserves as at
31/03/2024

Spreadsheet View:

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

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

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

Please investigate and resolve.

h. How to resolve Validation 899N0066

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

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

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

- NCS II&E-Impairment: 866

Equals

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

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

I&E NCS subjective analysis:

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

OSCAR WGA – Annex – Examples Resolving Validation errors

PPE tab:

O. Non Current Assets P. Additional Data

Disposals	0	790		1,430	0	0	0	0	0	2,228
Reclassifications	-20	23		0	0	0	0	0	0	3
Impairment Depreciation	0	1,322		0	0	0	50	0	0	1,380
Impairment Reversals Depreciation	-73	-817		0	0	-20	-2	0	0	-912
Revaluation Depreciation	4,200	23,071		0	0	0	0	0	0	27,271
Other movements	0	0		0	0	242	0	0	0	242
As at 31 March 2020	-4,804	-8,078	0	-27,490	-113,868	-3,226	-1	0	0	-167,486
Carrying Amount at 31 March 2020	71,950	489,894	0	12,495	154,340	16	5,631	362	19,770	754,268
Opening Carrying Amount at 1 April 2019	69,124	493,338	0	7,929	151,620	0	5,514	175	19,939	747,639
Owned (includes donated)	13,629	353,555	0	11,707	133,469	16	5,631	362	19,770	535,139
Leased	0	0	0	788	0	0	0	0	0	788
PFI On-balance sheet	58,321	136,139	0	0	20,871	0	0	0	0	215,331
PFI Residual interest	0	0	0	0	0	0	0	0	0	0
Carrying Amount at 31 March 2020	71,950	489,894	0	12,495	154,340	16	5,631	362	19,770	754,268
Impairment losses depreciation and										
Net Impairments to the ISE	-73	-817	0	0	0	-20	50	0	0	0

Intangibles:

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

AHFS

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

Please investigate and resolve.

i. How to resolve Validation 899N0111

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

Filter

Failed Validations Only

Total No. of Failed Validations

4

Hard Validations

4

Hard validations must be resolved before submission to WGA

Soft Validations

0

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

REVALIDATE

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

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

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

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

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

j. How to resolve Validation 899N0104

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

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

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

If you complete the green box, they will.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

Provisions									
	Legal Claims £'000	Early Departure Provision £'000	Unfunded Staff Leave £'000	Business Rates Appeal Provisions £'000	Replacement of EU funding £'000	Provisions in respect of liabilities to be EU £'000	Other Provisions £'000	Total Provisions £'000	
Carried forward at 31 March 2022 (closing bal from last year's WGA)	0	0	0	0	0	0	-959	-959	
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.

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

M	N	O	P	Q	R	S	T	U	V
Filter: Failed Validations Only									
Failed Validations		5							
Hard Validations		1		Hard validations must be resolved before submission to WGA					
Soft Validations		4		Unresolved soft validations must have a full explanation added to them before submission					
REFRESH VALIDATE									
If you re-run the preforma validations any explanations in the 'User Explanation' column will remain- please ensure that									
Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In	Validation References	
899L0117	Internal Consistency	Hard	In the step 2 table, make sure for each line that the total classed as internal, matches back to the total you have allocated on the CPID transactions sheet	FAIL- Please check or provide commentary	1	Step 2 - Internal balance must match total CPID allocations for the account code shown	Inv, JVs & Assoc	NAL_Row004HVA_C0004 NAL_Row005HVA_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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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

CPID transaction tab

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

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

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

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

Delete Rows

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

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

OR

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

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

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

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

Row No.	Account Code	Account Code Description	MB	Total Balance	Total External Balance	Investigating Entity Code	Counter Party Code	CPID Amount	Investigating Entity Description	Counter Party Description	Total CPID Balance	Status
1	18512000	NCA - DEPOSITS	11	35,753	10,446	E3999	E3320X	5,009	Waverley Borough Council	Somerset Council	25,307	G
2	18512000	NCA - DEPOSITS	11			E3999	E2327K	5,202	Waverley Borough Council	Lancashire County Council		G
3	18512000	NCA - DEPOSITS	11			E3999	S029CX	5,083	Waverley Borough Council	South Ayrshire Council		G
4	18512000	NCA - DEPOSITS	11			E3999	E4606X	5,003	Waverley Borough Council	Valdail Metropolitan Borough Council		G
5	18512000	NCA - DEPOSITS	11			E3999	S0320X	5,000	Waverley Borough Council	West Dunbartonshire Council		G
								25,307				

Please investigate and resolve.

I. How to resolve Validation 899L0121

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

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

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

The screenshot shows the OSCAR WGA system interface. The top navigation bar includes 'TBM Planning Analytics' and 'Local Government'. The main menu on the left lists various categories: Analysis, F. PPE & Invest Prop, G. ROU, H. Intangibles, I. Inv, JVs & Assoc, K. Current Assets & AHFS, L. Liab & Provs, M. Fin Inst, N. Collection Fund, O. Reserves, P. Non Current Assets, and Q. Additional Data. The 'Q. Additional Data' tab is selected and highlighted with a red box. The main content area displays several sections with validation errors highlighted by red boxes:

- Contingent assets/liabilities- Part 1:** A table with columns for '2022-21 Yes/No' and 'Comment'. The '2022-21 Yes/No' cell is highlighted with a red box.
- Contingent assets/liabilities- Part 2:** A table with columns for '2022-21 £'000' and 'Comment'. The '2022-21 £'000' cell is highlighted with a red box.
- Post balance sheet events- Part 1:** A table with columns for 'Yes/No' and 'Comment'. The 'Yes/No' cell is highlighted with a red box.
- Post balance sheet events- Part 2:** A table with columns for 'Year End Date' and 'Comment'. The 'Year End Date' cell is highlighted with a red box.
- Staff Numbers:** A table with columns for '2022-21 Whole members only' and 'Comment'. The '2022-21 Whole members only' cell is highlighted with a red box.

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.

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 Balances 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	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 (FRS 18)	0	0	0	26592010	
Other	-3,300,300	-3,300,300	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 (FRS 18)	0	0	0	23592010	
Other	0	0	0	23592000	
As at 31 March 2025	-7,589,600	-7,589,600	0		

OSCAR WGA – Annex – Examples Resolving Validation errors

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

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.

Filter: Failed Validations Only									
Total No. of Failed Validations		12	Hard validations must be resolved before submission to VISA						
Hard Validations		1	Un-resolved soft validations must have a full Explanation added to them before submission to VISA						
Soft Validations		11							
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.									
REFRESH VALIDATE									
Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Used In		
899N002	Internal consistency	Soft	In respect to the exception in provisions that are negative and therefore not charged to the RE, there are other increases in provisions that are not charged to the RE. An adjustment for such movement is made to the cash flow statement on the Intangible asset note and amortisation in the valuation expense	FAIL	-48982	Agree the provisions movement plus capitalised provision to the RE or explain the adjustments through the CFS	CP - G Cost + CP - Provisions + CP - PP&E + C		
899N004	Internal consistency	Soft	Intangible asset amortisation charge recognised in RE should equal amortisation on the Intangible asset note and amortisation in the valuation expense	FAIL	1	Amortisation expense does not equal amortisation charged in FA note	Operating Cost + FA		
899N005	Internal consistency	Soft	Intangible assets amortisation expense recognised in cash cannot exceed total sale and in rare circumstances for assets to be reclassified from PPE to Intangible	FAIL	-8428	Reclassifications do not balance - check PPE, Intangibles, Inventory and AIF's reclassifications	CP - Add Information + CP - Cash & Inventories + CP - FA + C		
899N006	Internal consistency	Soft	Impairment cost as PPE that has been booked to the income statement should equal the impairment charged in the SOC meaning the total should come to zero	FAIL	3941	Impairment expense recognised does not equal impairment recognised in the PPE note	CP - G Cost + CP - PP&E + CP - PDU		
899N007	Internal consistency	Soft	Impairment cost as IFA that has been booked to the SOC should equal the impairment charged in the SOC meaning the total should come to zero	FAIL	-3673	Impairment expense recognised does not equal impairment recognised in the FA note	Operating Cost + FA		
899N008	Internal consistency	Soft	Impairments in the valuation and donated asset reserve (financial assets that are requirements (same and different) for operating costs, interest and the note book should come to zero. Please note that this test will not hold true if business are value in transfers for future investment etc)	FAIL	5	Impairment costs booked to reserves does not equal amounts recognised in the valuation reserve	CP - FA + CP - PP&E + CP - Reserves + CP		
899N009	Internal consistency	Soft	The creditor on the balance sheet should equal the capital element of the PFI obligations disclosed	FAIL	-2269	Impairment g/l for NCAIF's does not agree between the note and the OCS. Provide an explanation for why or whether	Operating Cost + Add Information		
899N030	Internal consistency	Soft	NC contributions should be between 6% and 12% of all gross wages. If they are not, could you please provide an explanation	FAIL	676	PFI liability does not agree to the capital element of PFI obligations disclosed	Add Information + T&GP		
899N001	Materiality	Soft	NC contributions should be between 6% and 12% of all gross wages. If they are not, could you please provide an explanation	FAIL	16	Provide explanation why NC contributions are not within expected boundaries	Operating Cost		
899N012	Numerical Accuracy	Hard	In the plug make sure you do not make the total amount as an internal transfer back to the total provision allocated to the CPD transactions, check for any other errors	FAIL	2	Step 2: Internal balance must match total CPD allocations to the account code shown	Other Pte Assets		
900N022	Ortub	Soft	Please ensure you do not try and allocate CPDs to business case	FAIL	62	Please ensure you do not try and allocate CPDs to business case	Operating Cost		
900N023	Ortub	Soft	PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY	FAIL	608432322	PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME 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"

OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics

Central Government

Omolola Oyetunbi

100%

1. SoCI2. SoFP3. Restatement Analysis4. Tax5. Operating Income6. Operating Cost7. Fin Cost8. PPE9. ROU10. IFA11. T&OR12. T&OP13. Other Fin Assets14. Other

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

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

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

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

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

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

It needs to agree 100%

IBM Planning Analytics

Central Government

Omolola Oyetunbi

100%

1. SoCI2. SoFP3. Restatement Analysis4. Tax5. Operating Income6. Operating Cost7. Fin Cost8. PPE9. ROU10. IFA11. T&OR12. T&OP13. Other Fin Assets14. Other

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

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

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

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

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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

IBM Planning Analytics Central Government

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 16. Cash & Inventories

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	29522000	
Debt Securities	0	0	0	29544000	
Other	-111,577	-111,577	0	29562000	
Other Current Financial liabilities (FRS 16)	0	0	0		
Banknotes in circulation (Bank of England only)	0	0	0	n/a	
IMF Special Drawing Rights (SDR) only	0	0	0	n/a	
Treasury Bills (DMA only)	0	0	0	n/a	
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-116,841	-111,577	-5,264		
Other Non-Current Financial Liabilities					
Financial Guarantees	-722,886	-722,886	0	23512000	
Derivatives	-5,512	0	-5,512	23522000	
Debt Securities	0	0	0	23544000	
Deposits by banks	0	0	0	23562000	
Other	-578,550	-578,550	0	23592000	
Other Financial liabilities (FRS 16)	0	0	0		
Financial liabilities to the EU	0	0	0	n/a	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	n/a	
As at 31 March 2024	-1,306,948	-1,301,436	-5,512		

CPID transaction tab

OSCAR WGA – Annex – Examples Resolving Validation errors

IBM Planning Analytics | Central Government | Scott Goodrich

100% | Fields

Select "Switch Method" of input for CPID Data to switch to "CPID Transaction" | SWITCH METHOD | VALIDATE | Hard Validation Errors: 0 | Soft Validation Errors: 4 | Publish | Submit

Current input method: CPID Transaction

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: | 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: | Enter row no. to delete: | DELETE ROW

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

Lowest Account: | Lowest Row no: |

Highest Account: | Highest Row no: |

Filters | Account Code: | Total SCA: | or | Match Relationship: | All Match Relationships: | REBUILD VIEW

Row No	Account Code	Account Code Description	MB	Total Balance	Total External Balance	Investigating Entity Code	Counter Party Code	CPID Amount	Investigating Entity Description	Counter Party Description	Total CPID Balance	Status	Status Code
1	2384400	NCL - DEBT SECURITIES	01	0	0			0			0	OK	
1	2389200	NCL - OTHER FINANCIAL LIABILITIES	11	-485,200	-485,200	P02030	G20030	-485,200	Prinip. Commonwealth and Development Office	Commonwealth Development Corporation	-485,200	OK	
1	2386200	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.

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.

Central Government					Omolola Oyetunbi	
SoCI	2. SoFP	3. Restatement Analysis	4. Tax	5. Operating Income	6. Operating Cost	7. Fin Cost
8. PPE	9. ROU	10. TFA	11. T&OP	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					Comment	
Financial Assets - categories of financial instruments	Amortised Cost £'000	Fair Value Through Profit or Loss (FVPL) £'000	Fair Value Through OCI (FVOCI) £'000	TOTAL £'000		
Receivables						
Trade and other receivables (net of impairment allowance)	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		0		
Banknotes in Circulation (Bank of England only)	0			0		
IMF Special Drawing Rights (IEA only)	0	0		0		
Treasury Bills (DMA only)	0			0		
Deposits by Bank	0	70		70		
IFRS 15 Liabilities	80			80		
Other	50	50		100		
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.

Please investigate and resolve.

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

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

All mandatory questions must be answered.

Please investigate and resolve.

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

M	N	O	P	Q	R	S	T	U	V	W
Filter Failed Validations Only										
Total No. of Failed Validations		2								
Hard Validations		1		Hard validations must be resolved before submission to WGA						
Soft Validations		1		Unresolved soft validations must have a full Explanation added to them before submission						
If you re-run the pretax validations any explanations in the 'User Explanation' column will be removed. Submissions without these explanations will be rejected.										
				REFRESH		VALIDATE				
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	C0602212		

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

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

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.

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

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

b. How to resolve Validation 900V0031, 900V0032

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

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

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

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

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

Current Trade and other payables

OSCAR WGA – Annex – Examples Resolving Validation errors

Trade and Other Payables as at 31/03/2024

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

Additional Analysis

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

END OF DATA ENTRY

CP-T&OP

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

Non - Current Trade and other payables

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

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

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

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

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

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.

IBM Planning Analytics Central Government Omolola Oy 100%

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

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

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

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

Additional cash flow information

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

END OF DATA ENTRY

Please complete to resolve the error.

c. How to resolve Validation 900V0034

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

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

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

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

Please complete to resolve the error.

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IBM Planning Analytics | Central Government | Omolola Oyetunbi

14. Other Fin Liabilities

	2023-24 £'000	Comment
Proceeds from sale of financial liabilities	0	0 Sales (in-flow) negative value (-)
Income/repayments for financial liabilities	0	0 Income (in-flow) negative value (-) + repayments (outflow) positive value (+)
Creation of financial liabilities	0	0 Cash received (in-flow) negative value (-)
Total net cash flow	0	

END OF DATA ENTRY

d. How to resolve Validation 900V0042

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

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

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

Provisions as at 31/03/2024

Spreadsheet View | Rebuild View | Save

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

	Cash Receptor £'000	Reserve Provision £'000	Official Receptor £'000	Revised Corporation Tax £'000	Real Estate Tax £'000	Local Council £'000	Other £'000	CR Disallowance £'000	Revaluation of CR £'000	Provisions in respect of Liabilities for the CR £'000	Total £'000
Provisions Total - Analyse the discounted cash flows for each provision in the table below											
Carried forward at 31 March (as shown in last year's statement)	0	0	0	0	0	0	-6,836	0	0	0	-6,836
Restated balance	0	0	0	0	0	0	-6,836	0	0	0	-6,836
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	1,276	0	0	0	1,276
Provisions utilised during year	0	0	0	0	0	0	1,170	0	0	0	1,170
Provisions not required written back	0	0	0	0	0	0	606	0	0	0	606
Unwinding of discount	0	0	0	0	0	0	0	0	0	0	0
Settlement of liability	0	0	0	0	0	0	0	0	0	0	0
Amount capitalised	0	0	0	0	0	0	0	0	0	0	0
Transfers in-year	0	0	0	0	0	0	0	0	0	0	0
Change in discount rate	0	0	0	0	0	0	0	0	0	0	0
As at 31 March, 2024	0	0	0	0	0	0	-6,336	0	0	0	-6,336

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

Please investigate and resolve.

e. How to resolve Validation 900V0051

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

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

ERROR: does not equal other operating income above. Please ensure that the value balance.

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

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

Please investigate and resolve.

f. How to resolve Validation 900V0052

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

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

Balance check. Please ensure that the value balance.

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

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

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A		B	C	D	E	F	G	H	I	J
Variance Analysis between Cycle 1 and Cycle 2 returns										
This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not identify differences between CPID allocations within the same SCOA										
			External Balance			Trial Balance				
			Cycle 1	Cycle 2	Variance	Cycle 1	Cycle 2	Variance		
11211000	1211000 - PPE - BUILDINGS (OWNED) - COST - O/BAL		459,856	459,856	0	459,856	459,856	0		
11212000	1212000 - PPE - BUILDINGS (OWNED) - COST - ADDITIONS		9,819	9,819	0	9,819	9,819	0		
11216000	1216000 - PPE - BUILDINGS (OWNED) - COST - REVALUATIONS		4,606	4,606	0	4,606	4,606	0		
11217000	1217000 - PPE - BUILDINGS (OWNED) - COST - DISPOSALS		-31,297	-31,297	0	-31,297	-31,297	0		
11218000	1218000 - PPE - BUILDINGS (OWNED) - COST - RECLASSIFICATIONS		25,483	25,483	0	25,483	25,483	0		
11219000	1219000 - PPE - BUILDINGS (OWNED) - COST - TRANSFERS		-54	-54	0	-54	-54	0		
11221000	1221000 - PPE - BUILDINGS (OWNED) - DEP - O/BAL		-13,482	-13,482	0	-13,482	-13,482	0		
11222000	1222000 - PPE - BUILDINGS (OWNED) - DEP - IN YEAR		-9,725	-9,725	0	-9,725	-9,725	0		
11226000	1226000 - PPE - BUILDINGS (OWNED) - DEP - REVALUATIONS		7,062	7,062	0	7,062	7,062	0		
11229000	1229000 - PPE - BUILDINGS (OWNED) - DEP - TRANSFERS		1,102	1,102	0	1,102	1,102	0		
11511000	1511000 - PPE - P&M (OWNED) - COST - O/BAL		33,692	33,692	0	33,692	33,692	0		
11512000	1512000 - PPE - P&M (OWNED) - COST - ADDITIONS		4,201	4,201	0	4,201	4,201	0		
12519000	2519000 - PPE - SURPLUS ASSETS (OWNED) - COST - TRANSFERS		-14	-14	0	-14	-14	0		
56111000	6111000 - EXP - PENSION COSTS - CURRENT SERVICE COSTS		81,549	81,549	0	81,549	81,549	0		
56112000	6112000 - EXP - PENSION COSTS - PAST SERVICE COSTS		251	251	0	251	251	0		
56114000	6114000 - EXP - PENSION COSTS - RECOGNISED GAINS OR LOSSES		-6,643	-6,643	0	-6,643	-6,643	0		
58229000	8229000 - EXP - PROVISIONS EXPENSE - OTHER		75,371	75,371	0	75,371	75,371	0		
58321000	8321000 - EXP - LOSS ON DISPOSAL - PPE		29,572	29,572	0	29,572	29,572	0		
59123500	9123500 - EXP - LEVIES & LOCAL PRECEPTS (NOT IN SERV LINES)		313	313	0	313	313	0		
59125000	9125000 - EXP - APPRENTICESHIP LEVY					1,168	1,168	0		
61111000	1111000 - FI - INCREASE IN FAIR VALUE - FINANCIAL ASSETS		3,669	3,669	0	3,669	3,669	0		
61111200	1111200 - FI - INCREASE IN FAIR VALUE - INVESTMENT PROPS		-39	-39	0	-39	-39	0		
61517000	1517000 - FI - INTEREST REC FROM OTHER PRIVATE SECTOR		-10,108	-10,108	0	-10,108	-10,108	0		
62511000	2511000 - FE - INTEREST PAYABLE TO CENTRAL GOVERNMENT					9,635	9,635	0		
62515000	2515000 - FE - INTEREST PAYABLE TO PRIVATE SECTOR		4,642	4,642	0	4,642	4,642	0		
63112000	3112000 - OTHER I&E - INTEREST ON SCHEME LIABILITIES		15,851	15,851	0	15,851	15,851	0		
801245BF	801245BF - LP-B5 - Provisions (short-term) - Opening Balance Brought Forward		-5,823	-5,823	0	-5,823	-5,823	0		
81120001	81120001 - Buildings - Owned (NBV)		452,795	452,795	0	452,795	452,795	0		
81120002	81120002 - Buildings - Leased (non-PFI) NBV		575	575	0	575	575	0		
811211BF	811211BF - PPE - BUILDINGS (OWNED) - COST - O/BAL - BF		459,856	459,856	0	459,856	459,856	0		
811221BF	811221BF - PPE - BUILDINGS (OWNED) - DEP - O/BAL - BF		-13,482	-13,482	0	-13,482	-13,482	0		
81150001	81150001 - Plant & Machinery - Owned (NBV)		13,888	13,888	0	13,888	13,888	0		
81150002	81150002 - Plant & Machinery - Leased Non PFI (NBV)		1	1	0	1	1	0		
811511BF	811511BF - PPE - P&M (OWNED) - COST - O/BAL - BF		33,692	33,692	0	33,692	33,692	0		

Please investigate and resolve.

g. How to resolve Validation 900V0057, 900V0058,

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 Fin Instruments sheet gets data for the first table from Other Fin Assets and Other Fin Liabs from the Step 3 Split of External into Amortised FVPL and FVOCI. The third table where they enter the split into Level 1-3 should not have anything enterable in the first column for the TOTAL. Instead, this gets its figure by summing the FVPL and Amortised columns of the first table.

899N0057 – Financial Assets: Fair Value missing where Carrying Value exists

899N0058 – Financial Liabilities: Fair Value missing where Carrying Value exists

What the Errors Mean

Both validations are triggered when a carrying value has been entered for a financial asset or liability type, but the corresponding fair value cell has been left blank. Where a carrying value exists, a fair value must also be provided.

How to Resolve

Step 1 – Navigate to the **Financial Instruments** tab in the DCT.

Step 2 – Locate the rows where you have entered a carrying value for a financial asset (899N0057) or financial liability (899N0058).

Step 3 – Check the corresponding **Fair Value** cells for those rows — these will be blank where the validation has been triggered.

Step 4 – Enter the relevant fair value figures in those cells.

Step 5 – Once all Fair Value cells have been completed, the validation errors should clear.

Extract of Validation report

Validation Code	Validation Category	Validation Type	Validation Description	Status	Value Returned	Validation Message	Board No.
899N0057	Numerical Accuracy	Hard	Where a financial asset type has a carrying value, a fair value must also be recognised.	FAIL - PLEASE check or provide	4275	Fair value must be completed where carrying value exists	Fin Instruments
899N0058	Numerical Accuracy	Hard	Where a financial liability type has a carrying value, a fair value must also be recognised.	FAIL	1	Fair value must be completed where carrying value exists	Fin Instruments
900V002	On-balance	Soft	Please ensure you do not tag and allocate CPDs to business rates	FAIL	104	Please ensure you do not tag and allocate CPDs to business rates	Operating Cost
900V003	On-balance	Soft	PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY?	FAIL	0.7608902	PLEASE REVIEW THE AMOUNT AGAINST OTHER EXPENSES - CAN SOME OF THIS TOTAL BE PLACED IN A MORE SPECIFIC CATEGORY?	Fin Instruments
900V004	On-balance	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	Operating Cost
900V005	On-balance	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	IFA
900V006	On-balance	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	Other Fin Assets
900V007	On-balance	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	Other Fin Liabilities
900V008	On-balance	Hard	The PFRS 16 ratio (Current and Non-Current) should agree to the amount stated as the Present value obligation on the Lease Liabilities table	FAIL	572	These PFRS 16 ratio (Current and Non-Current) should agree to the amount stated as the Present value obligation on the Lease Liabilities table	Additional Information

Financial Instrument tab

The Financial Instruments tab indicates that the Fair Value cells have not been completed for one or more rows where a carrying value has been entered.

3. Restatement Analysis	4. Tax	5. Operating Income	6. Operating Cost	7. Fin Cost	8. PPE	9. ROU	10. TFA	11. T&R	12. T&OP	13. Other Fin Assets	14. Other Fin Liabilities	15. Fin Instruments	16. Cash & Inventories
IMP Special Drawing Rights (IEA only)													
Treasury Bills (DMS only)													
Deposit by Bank													
IFRS 16 Liabilities													
Other													
As at 31 March			-9,537										

Carrying Amount €'000	Fair Value €'000	Comment
Amortised Cost	89,215	
Fair Value Through Profit or Loss (FVPL)	0	
Fair Value Through OCI (FVOCI)	0	
As at 31 March 2020	89,215	
Amortised Cost	-8,537	
Fair Value Through Profit or Loss (FVPL)	0	
As at 31 March 2020	-8,537	

h. 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.

OSCAR WGA – Annex – Examples Resolving Validation errors

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
	Validation Code	Validation Counter	Cell Reference Type (Scoa/RAC)	Scoa	RAC Row Reference	RAC Col Reference	Data Items Action	Test Action	Lower Limit Action	Lower Limit	Upper Limit Action	Upper Limit	Expected Value	Expected Value RAC Row Ref	Expected Value RAC Col Ref	Ro Act
1																
23	900V0061	1	Rac		PIP_Row016	PIP_Col004	+	=						PIP_Row038	PIP_Col004	
24	900V0061	2	Rac		PIP_Row017	PIP_Col004	+									
25	900V0061	3	Rac		PIP_Row029	PIP_Col004	+									
26	900V0061	4	Rac		PIP_Row030	PIP_Col004	+									
27																
28																

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

Please investigate and resolve.

i. How to resolve Validation 900V0082

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

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

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

		REBUILD VIEW		SAVE			
Debtors		Balance as at 31 March 2024 €'000	Restated Balance as at 31 March 2023 €'000	Adjustment €'000	Submitted Balance as at 31 March 2023 €'000	Comment	
Debtors falling due within one year:							
	Current Lease Receivables	0	0	0	0		
	Contract Receivables (FRSIS)	0	0	0	0		
	Contract Assets (FRSIS)	0	0	0	0		
	(ELG, V/LG, SLG ONLY) Council Tax debtor (between precept/billing authority)	2,443	724	724	0		
	(ELG ONLY/INDR) retained income debtor (between precept/billing authority)	300	1,773	1,773	0		
	(ELG, V/LG, SLG ONLY) INDR (debtor for prior overpayments due back from MHCLG or CG for V/LG)	0	0	0	0		
	(ELG, V/LG, SLG ONLY) Council Tax receivable from taxpayers	688	352	352	0		
	(ELG, V/LG, SLG ONLY) Non-domestic rates receivable from taxpayers	34	-277	-277	0		
	(ELG, SLG ONLY) Business Rate Supplement debtor (between levying/billing authority)	0	0	0	0		
	Trade debtors	3,673	2,398	2,398	0		
	Other debtors - please analyse in table below	10,153	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		€'000			
	Category 1	Housing Rents		1827			
	Category 2	Housing Benefits Overpayments		921			
	Category 3	Capital Accounts		3,299			
	Category 4	Revenue accruals		1,035			
	Category 5	Emergency accommodation (ESB) arrears		457			
	Category 6	Debtors control account		1,953			
	Category 7	Swills service charges (PSA)		240			
	Category 8						
	Total			9,740			
Additional analysis of other debtors falling due after more than one year							
	Category 1						

Please investigate and resolve.

j. How to resolve Validation 900V0083

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

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

Debtors

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

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

LP-Current Assets & AHFS

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

Please correct to resolve.

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

Please investigate and resolve.

I. How to resolve Validation 900V0131

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

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

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

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

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

9. Trial Balance Input Method

Please follow steps below

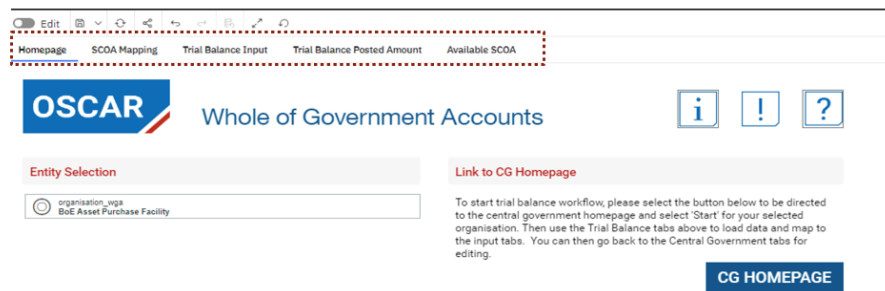
- How to select the Entity for DCT Input
- How to map your codes against OSCAR codes
- Steps to Input your Trial Balance

- How to review Trial Balance Posted Amounts
- List of Available SCOA's

Trial Balance Input Method

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

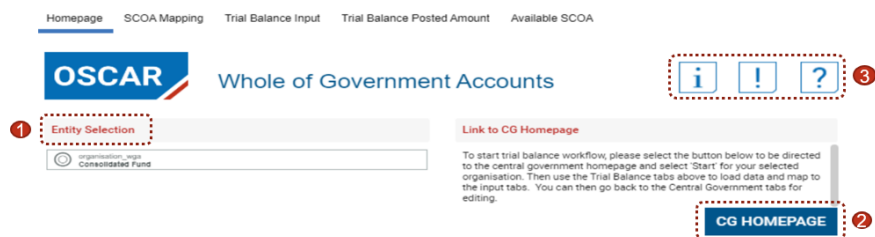
1. The Trial Balance functionality is used to automatically post your TB values to the Proformas depending on the mappings you provide.



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

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

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

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

50

CREATE MAPPING ROWS

CLEAR MAPPING

SCOA Mapping – Standard Chart of Accounts (contd.)

> SCOA Mapping (contd.)

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

2

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

5

1 validation error(s)

VALIDATE MAPPING

3

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

SUBMIT MAPPING

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

Trial Balance Input

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

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

The following steps are for inputting your TB

Steps

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

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

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

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

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

Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
111101	1,215,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRBAL
111102	4,400.00	Passed		1111000	PPE - LAND (OWNED) - COST - ADDITIONS
111103	14,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - IMPROVEMENTS
111104	12,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS
111105	1,400.00	Passed		1111000	PPE - LAND (OWNED) - COST - DISPOSALS
111107	22,000.00	Passed		1111000	PPE - LAND (OWNED) - COST - REVALUATIONS
111101	10,100.00	Passed		1111000	PPE - LAND (OWNED) - COST - DRBAL
111101	10,100.00	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.

5

1 validation error(s)

5

6

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

Trial Balance Posted Amount

> Trial Balance Posted Amount

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

The screenshot shows the 'Trial Balance Posted Amount' tab in the Oscar WGA system. On the left, there is a table with columns for 'OSCAR CODE', 'DESCRIPTION', and 'AMOUNT'. The table contains various codes and descriptions, with some values highlighted in red. A red dashed box labeled '1' points to the 'Refresh Posted TB Data' button. A red dashed box labeled '3' points to the table. A red dashed box labeled '2' points to the 'CG HOMEPAGE' button in the bottom right corner.

Available SCOA's

> Available SCOA's

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

The screenshot shows the 'Available SCOA's' tab in the Oscar WGA system. On the left, there is a 'Select Account' button (1) with a dropdown arrow. Below it is a list of SCOA codes (2). A red dashed box labeled '1' points to the 'Select Account' button. A red dashed box labeled '2' points to the list of SCOA codes. A 'Refresh' button is also visible.

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

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

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

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

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

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

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

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

Buttons: OK to Submit, OK to Submit, OK to Submit, OK to Submit

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 at 31 March 2019	Note Accounted Balance as at 31 March 2019	Restatement Reason	Counter Party Code	Debt 2019	Credit 2019	Primary Statement Accounted Balance	Note Accounted Balance	Comment	Validation	Status
LP-RCISE - Council tax - L1101510	N/A - Restatements not shown on individual note tabs	-	-	Entity Specific Accounting Policy Change & Errors	200	-	200	-	-		Not	OK to Submit
LP-RS - Other administered and implemented resources - L0308423	811008A	6,370	-	Other Machinery of Government Change	-	(200)	6,170	(200)			Not	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

Primary Statement
Please select from drop down

LP-RCISE - Council tax & other community charges - L1101510

LP-RCISE - Council tax - L1101510

LP-RCISE - National non-domestic rates - L1101511

LP-RCISE - Revenue from sales of goods and services - L1101512

LP-RCISE - Other revenue - L1101513

LP-RCISE - Staff costs - L1101514

LP-RCISE - Purchase of goods and services - L1101515

LP-RCISE - Grants and subsidies - L1101516

LP-RCISE - Depreciation and impairment charges - L1101517

LP-RCISE - Provision expense - L1101518

LP-RCISE - Other expenses - L1101519

LP-RS - General or County Fund Balance - L0308420

LP-RS - HRA Balance - L0308421

LP-RS - Capital Receipts Reserves - L0308422

LP-RS - Major Repairs Reserves - L0308423

LP-RS - Capital Grants Unapplied Account - L0308424

Update Note Drop Down

Validate Re-Statements

Refresh Re-Statements

Note
Please select from drop down

811008A

LP-LBP - Long term borrowing (other external - including from pension fund) - 822125A

LP-LBP - Long term borrowing (from the PVLB only) - 822125B

LP-LBP - Long term borrowing (from local government) - L0701021

Restatement Reason

Entity Specific Accounting Policy Change & Errors

Global Accounting Policy Change

Other Machinery of Government Change

Aligning Opening Balance to Last Years Closing Balance

Other

Counter Party Code

BAPO91

BARADJ

BK3999

BK5ADJ

BOE091

BOEADJ

BOO091

BOADJ

ACA084

AHC084

BBB084

BGG084

BPB084

BRC084

Then enter the debits and credits into the schedule.

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

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

Restatement Analysis

Please complete this schedule if you have made Prior Period Adjustments, debiting transactions at SCOA level, which affect your Statements. This sheet will auto populate the problems 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 take will display the following: "N/A - Restatements not shown on individual note take".

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

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

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

Primary Statement	Note	Counter Party Code	Debit	Credit	Restatement Reason	Counter Party Code	Debit	Credit	Restatement Reason	Validation	Notes
1-17-00 - Property and equipment - 10000000	1-17-00 - Property and equipment - 10000000		200,000		200,000		200,000		200,000	Reason	OK to Submit
1-17-00 - Property and equipment - 10000000	1-17-00 - Property and equipment - 10000000		1,000		1,000		1,000		1,000	Reason	OK to Submit
1-17-00 - Property and equipment - 10000000	1-17-00 - Property and equipment - 10000000			(200,000)			(200,000)		(200,000)	Reason	OK to Submit

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

[illegible]

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_Cat019	OFA_Cat019	OFA_Cat020	OFA_Cat021	
	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	8185318F	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	1851000		8180118A	8180118F	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	1850000		8180118A	8180118F	
Student Loans	1850100		8180118A	8180118F	
IMF Special Drawing Rights	1850100		8180118A	8180118F	
Derivatives	18521000		8180218A	8180218F	
Repo/Reverse Repos	18571000		8180718A	8180718F	
Debt Securities	18572000		8180228A	8180228F	
Other	18511000		8180118A	8180118F	
As at 31 March CY					
Other Non-Current Financial Assets					
Public Dividend Capital (balances will be fully internal to WGA so does not pull through to Step 3)	18502000		8180328A	81805028F	
Shares and equity type investments	185321000		8180328A	81805028F	
Loans	18502000		8180128A	81805028F	
Student Loans	18501000		8180118A	81805018F	
IMF quota subscription	18571000		8180718A	8180718F	
Derivatives	18522000		8180228A	8180228F	
Other	18512000		8180118A	8180118F	
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_Cat009	OFA_Cat009	OFA_Cat010	OFA_Cat011	OFA_Cat007	
	TOTAL EXTERNAL from Step 2 to split between categories 31 March CY £'000	Amortised Cost 31 March CY £'000	Fair Value Through Profit or Loss (FVPL) 31 March CY £'000	Fair Value Through OCI (FVOCI) 31 March CY £'000	Total 31 March CY £'000	Comment
Other Current Financial Assets						
Shares and equity type investments			8180302		8180302	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4		81802901	81802902		81802903	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4		81801901	81801902		81801903	
Student Loans		81803001	81803002		81803003	
IMF Special Drawing Rights			C1802027			
Derivatives			81807902		81807903	
Repo/Reverse Repos		81808001	81808002		81808003	
Debt Securities			81809902		81809903	
Other		81808001	81808002		81808003	
As at 31 March CY						
Other Non-Current Financial Assets						
Shares and equity type investments			81805902		81805903	
Deposits		81801901		81801902		
Loans		81801901		81801902		
Student Loans			81803002		81803003	
IMF quota subscription			C1802028			
Derivatives			81807902		81807903	
Other		81808001	81808002		81808003	
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_Cat015	OFA_Cat016	OFA_Cat014	
	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	81702901	81702902		
Current Deposits - Initial Recognition	81702903	81702904		
Current Loans - Designated	81701901	81701902		

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:

IBM Planning Analytics Central Government Omolola Oyetunbi

100% Fields

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

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

	Balance as at 31 March 2025 £'000	Restated Balance as at 31 March 2024 £'000	Adjustment £'000	Submitted Balance as at 31 March 2024 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
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 liabilities	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 liabilities	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

100% Fields

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

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

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

26. How to resolve Validation 900V0194

OSCAR WGA – Annex – Examples Resolving Validation errors

The Error message says:

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

Filter Failed Validations Only									
Total No. of Failed Validations	10		Hard validations must be resolved before submission to WGA						
Hard Validations	3		Un-resolved soft validations must have a full Explanation added to them before submission						
Soft Validations	7		REVALIDATE						
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									
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	Other Financial Liabilities	OFL_Row022/OFL_Col010	OFL_Row022/OFL_Col009

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

Central Government														
Home														
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 liabilities owed to external bodies in respect of replacement of EU funding														
Other Current Financial liabilities (IFRS 16)														
Other														
As at 31 March 2025														
Other Non Current Financial Liabilities														
Financial Guarantees														
Derivatives														
Debt Securities														
Deposits by banks														
Financial liabilities to the EU														
Financial liabilities owed to external bodies in respect of replacement of EU funding														
Other Non Current Financial liabilities (IFRS 16)														
As at 31 March 2025														
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				
Other Current Financial Liabilities														
Financial Guarantees					0					0				
Derivatives					0					0				
Debt Securities					0					0				
Deposit by Banks					0					0				
Banknotes in circulation (Bank of England only)					0					0				
IMF Special Drawing Rights (IEA only)					0					0				
Treasury Bills (DMA only)					0					0				
Financial liabilities to the EU					0					0				
Financial liabilities owed to external bodies in respect of replacement of EU funding					0					0				
Other Current Financial liabilities (IFRS 16)					-49,592					25,000				
Other					-25,600					-25,600				
As at 31 March 2025					-75,192					-600				
Other Non Current Financial Liabilities														
Financial Guarantees					0					0				
Derivatives					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.

OSCAR WGA – Annex – Examples Resolving Validation errors

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.

Local Government		Omolola Oyedunbi	
[Base]		100%	
Analysis	F. PPE & Invest Prop	G. ROU	H. Intangibles
I. Inv, JVs & Assoc	J. Current Assets & AHFS	K. Liab & Provs	L. Fin Inst
M. Collection Fund	N. IAS 19 Pension Liability	O. Reserves	P. Non Current Assets
			Q. Adr

Lease Liabilities		CWP Positive numbers only		Comment
Total future lease payments under leases are given in the table below:		2024-25	2023-24	
Infrastructure				
	Payments due within 1 year	0	0	
	Payments due between 1 and 5 years	0	0	
	Payments due after 5 years	-25,000	0	
	Subtotal Infrastructure	-25,000	0	
	Less Interest Element	0	0	
	Present Value Obligation	-25,000	0	
Land and Buildings				
	Payments due within 1 year	-111	0	
	Payments due between 1 and 5 years	-1,912	0	
	Payments due after 5 years	0	0	
	Subtotal Land and Buildings	-2,023	0	
	Less Interest Element	0	0	
	Present Value Obligation	-2,023	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	
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	

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

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

OSCAR WGA – Annex – Examples Resolving Validation errors

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

The Lease Liabilities figures must be positive numbers alone.

Local Government												Omolola Oyetunbi					
[Base]												100% Fields					
Analysis	F. PPE & Invest Prop	G. ROU	H. Intangibles	I. Inv, JVs & Assoc	J. Current Assets & AHFS	K. Liab & Provs	L. Fin Inst	M. Collection Fund	N. IAS 19 Pension Liability	O. Reserves	P. Non Current Assets	Q. Additional Data					
Total operating leases as a lessor commitment												0	0	0	0	0	0
Lease Liabilities												£'000 Positive numbers only					
Total future lease payments under leases are given in the table below:												2023-26	2024-25	Comment			
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				
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				

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.

OSCAR WGA – Annex – Examples Resolving Validation errors

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

Additional Analysis