

Whole of Government Accounts Central Government Guidance 2025-26

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1 Introduction

1.1 Context

The Whole of Government Accounts (WGA) are prepared by HM Treasury in accordance with the Government Resources and Accounts Act 2000.

These financial statements consolidate more than 10,000 plus entities that appear to HM Treasury to exercise functions of a public nature or to be entirely or substantially funded from public money and as such includes central government departments, non-departmental public bodies, public corporations, local authorities, the National Health Service, and the devolved administrations.

This guidance is for those within central government that are involved in the production of Whole Government Accounts and includes Public Corporations.

Data is collected from entities using the OSCAR system.

1.2 OSCAR – key points

- Organisations can run the counterparty Matches report themselves and are able to see live published data from other organisations for easier rectification of counterparty transactions.
- All CG0 forms will be online and prepopulated with entered counterparty data. These forms will still have to be downloaded and emailed to agree balances, but increased visibility of mismatches should make agreement more straightforward.
- For Restatements there is only single input required that will feed into the relevant proforma tabs
- More than one person can work on the submission at the same time on near real time data.
- SCOA codes will be available on the OSCAR and on [GOV.UK](https://www.gov.uk)
- All CG0 forms can be downloaded from OSCAR.
- Historic DCTs for 2024-25 can be viewed on OSCAR with the facility to toggle between 2024-25 and 2025-26 financial years. They can also be downloaded to Excel by each individual tab (see section 4.2.3).
- Ability to download the individual tabs of the DCT instead of the Audit Report, and run the primary financial statements report, accessed alongside the Audit Report options. This could be used to provide the auditors with assurance (see section 7.2.6).
- Less time taken to run Audit Reports due to the facility of being able to limit the number of CPID transactions processed for your entity (see section 7.2.6).
- Frequently asked questions – see Section 1.8.

- Historic Audit Reports
- Expanded section on how to clear validation errors (section 7.2.5)
- **For 2025-26 onwards, there is no longer a requirement to have your DCT Return audited for entities over the audit threshold. Any references to DCT audits and audit thresholds are no longer relevant in this document.**

1.3 Purpose of this document

The purpose of this document is to provide users with information on the processes related to Whole of Government Accounts (WGA) which will be performed within OSCAR.

1.4 Related materials

This guidance is to be read in conjunction with the following materials:

- WGA finance guidance including forms and associated guidance (available on [GOV.UK - https://www.gov.uk/government/collections/whole-of-government-accounts](https://www.gov.uk/government/collections/whole-of-government-accounts))
- Guidance Videos.

1.5 How to use this guidance

The guidance has been divided into sections to meet the reporting requirements of the WGA process. Users should be able to refer to specific sections to achieve a task e.g., submit counterparty transactions, or to enter financial information into the proforma tabs.

1.6 Additional support

If you have any issues or queries do not hesitate to get in touch.

- **OSCAR Service Desk** (For technical queries relating to OSCAR access and the WGA application):
 - Salute Tel: +44 (0330) 333 4349
 - **Self-Service Desk Portal** : For a quicker response than email, please use the Self-Service Desk Portal: [OSCAR System Support Helpdesk - Jira Service Management](#)
 - Service desk hours: 0800 to 1800 Monday to Friday
 - Email address: oscar.support@hmtreasury.gov.uk
- For any queries relating to the requirements and definitions for the WGA data please contact CG_WGAreturns@hmtreasury.gov.uk.
- For devolved administrations, please refer to your devolved administration contacts:
Northern Ireland Bodies contact: wga.afmd@finance-ni.gov.uk

1.7 Key Dates, Deadlines and Thresholds

1.7.1 Key Dates and Deadlines

The WGA deadlines apply to all central government bodies (including Public Corporations) except for the bodies listed below.

Submissions	21 August 2026	16 October 2026
Data Collection Tool	Unaudited Data DCT (Cycle 1) – as soon after Trial Balance has been submitted to auditors with draft accounts	Audited Data DCT (Cycle 2) – based on audited accounts. DCT Returns are no longer required to be audited for entities over the audit threshold.
Forms & Documents	CG01 Balance Agreement Form CG02 Completion of Balance Agreement Process Form CG02 Annex Balances with Local Authorities Form CG03 Minor Bodies form (if applicable)	Final CG04 Management Review Checklist – only on completion of Cycle 2 DCT Return or final return. Copy of Final Published Accounts CG05 forms are no longer required to be completed for entities over the audit threshold.

Entities should submit Cycle 1 data based on unaudited (draft) accounts. Cycle 2 data should be submitted only when it is based on audited accounts.

All entities are required to submit Cycle 1 and Cycle 2 DCTs for each reporting cycle. The Cycle 1 DCT return should be based on the entity's unaudited data, while the Cycle 2 DCT return should agree to the entity's audited data and published accounts. **Entities must not submit their DCT at Step 7 of the Cycle unless their accounts have been approved and signed off by an independent auditor, and the DCT aligns with their published accounts.**

Once your accounts have been audited and published, you are expected to promptly update your DCT to reflect the final position.

It is essential that these deadlines are met, so that the overall process and publication of the accounts are not delayed. Any delays must be notified to the WGA Team at the earliest opportunity.

The timetable above does not apply to local government bodies in Devolved Administrations, who are covered by separate arrangements.

1.7.1 Reporting Deadlines and Actions for Late Audits

If your entity's audit is delayed and you are unable to meet the reporting deadline, please submit your Cycle 1 and Cycle 2 data as soon as possible. The Cycle 2 DCT should match your audited accounts once the audit is complete.

If the system closes before you are able to upload your Cycle 2 data, the latest data available will be used. When the DCT for the new financial year opens, you will have the opportunity to update opening balances using the restatement analysis tab.

Please note the following:

- If the system closes before you are able to upload your Cycle 2 data, the latest data available will be used.
- When the DCT for the new financial year opens, you will have the opportunity to update your opening balances using the Restatement Analysis tab.

It is advisable to ensure your DCT is balanced at any point in time before the system is permanently closed for the collection cycle. This is because:

- **Balanced DCT submission for 2025-26:** If you submit a balanced DCT for 2025-26, the system will automatically carry forward all closing balances into your 2026-27 opening balances.
- **Failure to submit a balanced DCT for 2025-26:** If you do not submit a balanced DCT for 2025-26, the system will reset all balances on your 2026-27 DCT to zero. You will need to use the Restatement Analysis tab to populate all opening balances for 2026-27.

If you have any further questions, please do not hesitate to get in touch or post your query here so that the WGA team or other entities in the WGA community can assist.

1.7.2 Actions required.

Consolidation Officers and Consolidation Managers should note these deadlines and ensure appropriate action is taken to meet deadlines.

Consolidation Managers should draw the contents of this note to the attention of all staff that will be involved in the preparation and submission of data for the Whole of Government Accounts.

The process of agreeing large balances with other central government bodies must be completed in advance of the deadline for the CG01 and CG02 forms. Further information on this can be found in Chapter 6.

1.7.3 Thresholds

DCT Audit: These are no longer required from 2025-26 onwards.

Minor Bodies:

Any entity that believes they are exempt from the WGA process due to being a minor body must complete and submit form CG03 by 31 August 2026. The minor body thresholds can be found within the CG03 form, which is published on the Treasury WGA website. For reference, the minor bodies thresholds are as follows:

All these items must be below £30m for 2024-25 **and** 2025-26 to qualify as a minor body:

- ❖ Gross expenditure for both years
- ❖ Gross income for both years
- ❖ Gross assets as at 31 March 2025 and 31 March 2026
- ❖ Gross liabilities as at 31 March 2025 and 31 March 2026

Reporting Balances on the CPID Transactions sheet:

There is no threshold, please report all balances with WGA counterparties to the granularity level which you have available. In determining the available granularity level, bodies may take a pragmatic approach, with due regard to what is material to their own accounts, so that significant amounts of time are not spent recording immaterial balances.

Balances with Central Government Bodies:

Please agree all balances above £5m. Further information can be found in Chapter 6.

Balances with Local Authorities:

Balance agreement is not required.

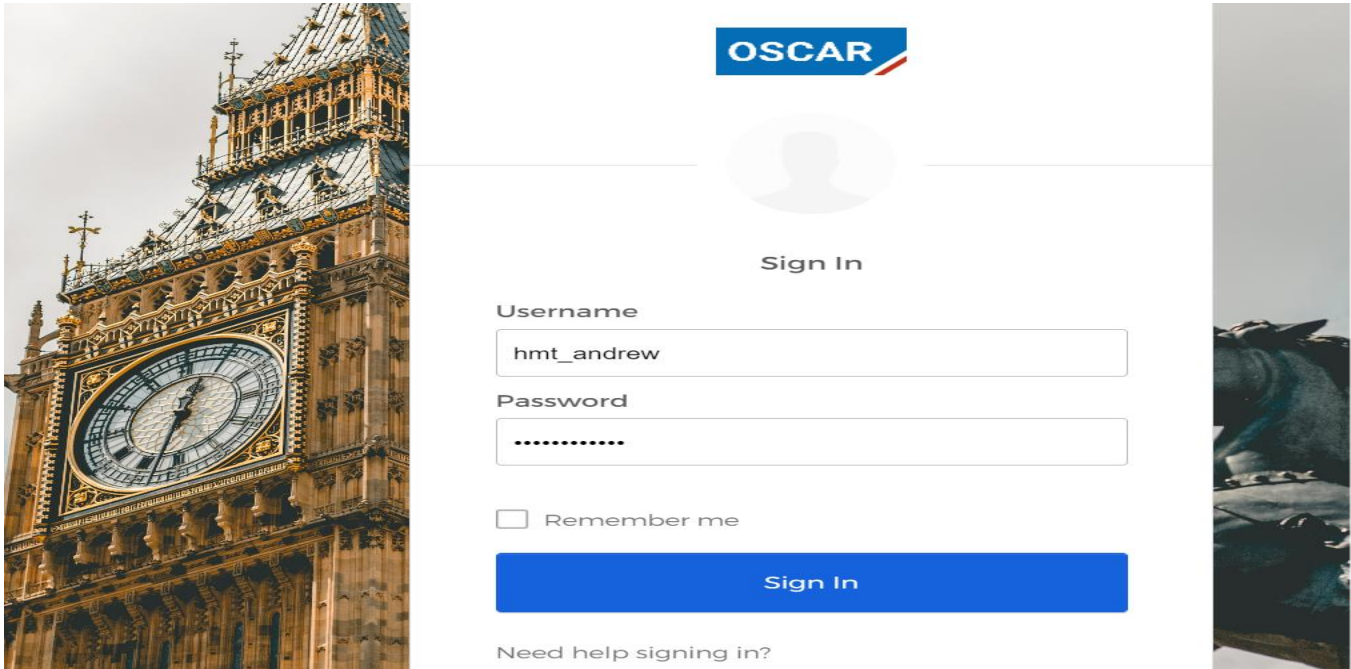
1.8 Frequently asked questions

How do I log on?

This is covered in Section 3.2.

How do I change my password?

Access the login page for OSCAR as follows - <https://oscar.okta-emea.com/login/login.htm>



The screenshot shows the OSCAR login interface. At the top center is the OSCAR logo. Below it is a placeholder for a user profile picture and the text 'Sign In'. The login form includes a 'Username' field with the text 'hmt_andrew', a 'Password' field with masked characters, and a 'Remember me' checkbox. A blue 'Sign In' button is positioned below the password field. At the bottom of the form is a link that says 'Need help signing in?'. The page is decorated with a large image of Big Ben on the left and a statue on the right.

Click on “need help signing in?” and then “forgot password.”

Enter your OSCAR username and then click on “reset via email” to change your password. You will receive notification by email.



Reset Password

Email or Username

hmt_andrew

Reset via Email

[Back to sign in](#)

How do I set myself up on OSCAR?

The user access forms are on One Finance – link as follows: <https://gff.civilservice.gov.uk/>

From the home page, put Oscar in the search engine, accessing the following page - <https://gff.civilservice.gov.uk/standards-policy-and-procedures/oscar/>

Select user forms from the Oscar page.

General OSCAR II information

What is OSCAR and
what is it used for?

OSCAR II Users &
User Authorisers: Forms

OSCAR II User Guidance and
Information

Support Contact
Details

OSCAR II Processes: Guidance and further information

Scroll down the screen and select the type of form relevant to your organisation. Follow the instructions provided.

How to become an OSCAR User

To become an OSCAR User, you must download and complete the relevant User Forms in the table below, and send a completed form to your designated User Authoriser.

Process	User Form	User Authorisers
Cash Management Scheme (CMS)	Cash Management User Form (Word)	User Authorisers (Excel)
Forecast Outturn (MFO)	General OSCAR User Form (Word)	User Authorisers (Excel)
PFI	General OSCAR User Form (Word)	User Authorisers (Excel)
WGA (Central Government only)	WGA Central Government OSCAR User Form (Word)	User Authorisers (Excel)
WGA (Local Government and Public Corporations)	WGA LG & PC User Form (Excel)	Email the WGA team for approval
WPR	General OSCAR User Form (Word)	User Authorisers (Excel)
Budgeting (Outturn and Plans)	General OSCAR User Form (Word)	User Authorisers (Excel)

If approved your User Authoriser will submit your request to the [Keysource Service Desk](#) to be processed. Shortly after this, you will receive a "noreply" activation email from OKTA to set up your OSCAR account. You can find further details in the [OSCAR User guide](#) .

Guidance for completing a [User and User Authoriser form \(Word\)](#)

How do I access and run Audit Reports?

This is covered in Section 7.2.6.

How do I access and run the summary Audit Reports?

This is covered in Section 7.2.6.

There is no data in the TB output tab on the Audit Report, why is this the case?

This will be due to the Trial Balance input method been chosen (auto-population of the DCT tabs) instead of the pro-forma method (manual completion of the DCT tabs). On the Audit Report, the DCT input tabs and posted tabs will be populated with TB data instead.

How do I view Historic DCT data?

This is covered in Section 7.2.6.7

Can I submit prior year data during the current collection cycle?

No, you cannot submit data for prior years (PY) during the current collection cycle. Once the accounts are published and the previous cycle is closed, data for prior years cannot be added or amended. You may only update the opening balances for the current year using the Restatement Analysis tab.

My opening balances are not pulling through correctly; how do I rectify this?

- **Balanced DCT Submission for Prior Year (PY):** If you submit a balanced DCT for the Prior financial year, the system will automatically carry forward all closing balances from the DCT into your current year (CY) opening balances.
- **Failure to Submit a Balanced DCT for Prior Year (PY):** If you do not submit a balanced DCT for the PY financial year, the system will reset all balances on your CY DCT to zero. You will then need to use the Restatement Analysis tab to populate all your opening balances for the new current year.

In this case, you will need to restate your opening balances. Guidance on this is covered in Section 7.2.4.3.

Why is my CPID data not showing on the Matches Analysis Tool?

You will need to publish your data so that others can see the data. This can be done via the Homepage in your DCT. Click on “publish.”

Step 2 - Publish CPID transactions

Publish the CPID transaction to matches report.

(Matches will now be visible to counterparties)

PUBLISH

**Hard
Validations**

0

**Soft
Validation:**

0

The validations for this step are det
on the
CPID Transactions

WGA 2020-21: match relationships

If you subsequently update your CPID transactions, you can re-populate the Matches Analysis Tool with the updated data via the populate button on the CPID transactions tab.

Select to populate the latest data into the Matches Analysis Report

POPULATE

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

Current input method:

CPID Transaction

**SWITCH
METHOD**

Is there a mapping tool for SCOA codes in the DCT?

There is a mapping tool on the WGA website – link as follows:

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

How do I rectify an invalid CPID code?

This is covered in Section 6.3.3. You should also refer to the tab alongside the Matches Analysis Tool which has the complete list of CPID codes which are valid. This can be downloaded to excel.

Matches Analysis CPID List SCOA List

	Long Name	Return_Required	Org Detailed Type	Org LG/CG
BISADJ	BISADJ - BIS ADJUSTMENT	N - Adjustment		
BISCLS	BISCLS - CLS - DEPT FOR BUSINESS, ENERGY & INDUSTRIAL STRAT			
A...	ACA084 - Advisory Conciliation and Arbitration Service ACAS	N - Consolidated in Parent Return	BEIS Group	Central Gov
A...	AHC084 - Arts and Humanities Research Council	N - Other (Explain in Notes)		
B...	BBB084 - British Business Bank PIC	N - Consolidated in Parent Return	BEIS Group	Central Gov
BL...	BIS084 - Dept. for Business, Energy & Industrial Strategy	Y	BEIS Group	Central Gov
B...	BPA084 - BIS (Postal Services Act 2011) Company Limited	N - Consolidated in Parent Return	BEIS Group	Central Gov
B...	BRC084 - Biotechnology & Biological Sciences Res Council	N - Consolidated in Parent Return	BEIS Group	Central Gov
CI...	CIS084 - Cornwall and Isles of Scilly Investments Limited	N - Consolidated in Parent Return	BEIS Group	Central Gov
C...	CNC066 - Civil Nuclear Police Authority and Constabulary_OLD_DEC066	N - Other (Explain in Notes)		
C...	CNC084 - Civil Nuclear Police Authority and Constabulary	N - Consolidated in Parent Return	BEIS Group	Central Gov
C...	COL066 - Coal Authority_OLD_DEC066	N - Other (Explain in Notes)		
C...	COL084 - Coal Authority	N - Consolidated in Parent Return	BEIS Group	Central Gov
DL...	DLS084 - Diamond Light Source Ltd	N - Consolidated in Parent Return	BEIS Group	Central Gov

The complete list of SCOA's can also be accessed here (third tab) for each match relationship. Both lists are also published on the WGA website - <https://www.gov.uk/government/publications/whole-of-government-accounts-2024-to-2025-guidance-for-preparers>

What do the workflow statuses mean when completing DCT's?

This is covered in Section 4.2.2.

Why can't I enter any data into the DCT?

This may be due to the DCT being locked at Cycle 1 or Cycle 2 submission status – locked for audit acceptance. To unlock the DCT, you will need to re-visit Step 5 on the Homepage and reopen the cycle. You will then be able to enter data into your DCT.

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

If your return is below the audit threshold, select to reopen DCT for cycle 2 changes.
For audited organisations, unlock to enter auditor agreed revisions.

**REOPEN FOR CYCLE 2
CHANGES**

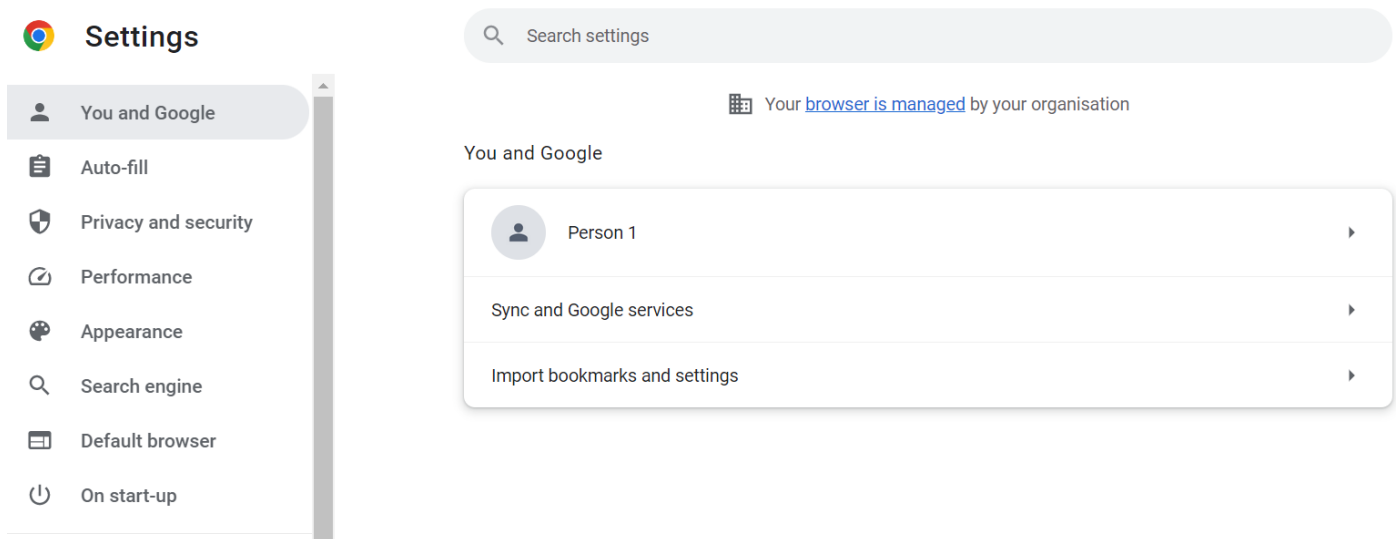
Why can't I view the CPID transactions on the CPID transactions tab?

You will need to zoom out to see the CPID transactions. This is covered in Section 5.2.7.

Why will not pages load within the DCT and why is no data being displayed?

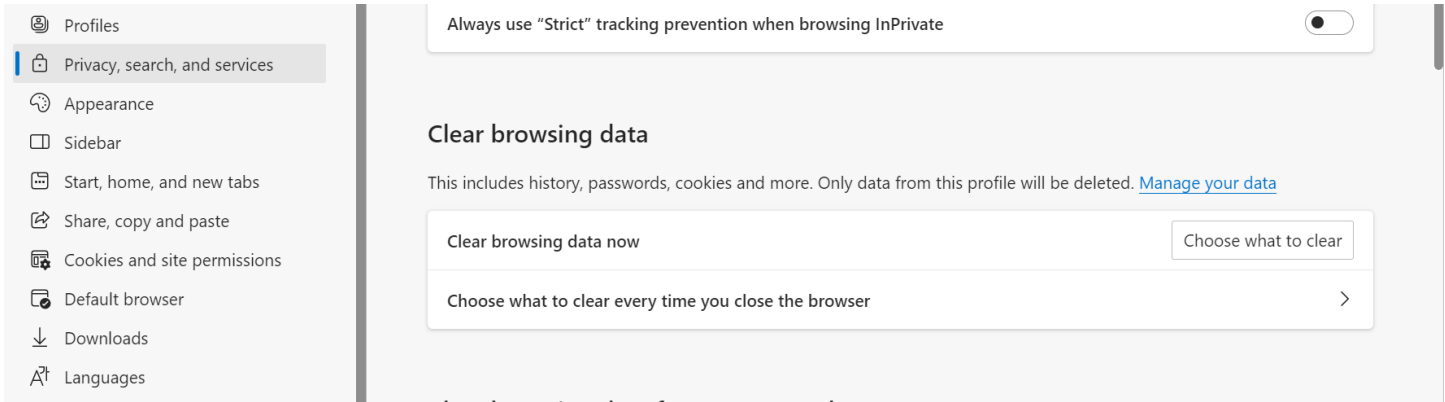
OSCAR data is displayed via a series of web sheets. You may need to clear cookies and the cache within the browser settings as follows:

Within Google Chrome, select Privacy and Security within the settings option.



Then select Clear browsing data and follow the instructions.

Within Microsoft Edge, select Privacy, search, and services within the settings option.



Then select Clear browsing data now and follow the instructions.

Can I re-publish my updated CPID data?

If you subsequently update your CPID transactions, you can re-populate the Matches Analysis Tool with the updated data via the populate button on the CPID transactions tab and re-publish the data.

Select to populate the latest data into the Matches Analysis Report

POPULATE

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

Current input method: CPID Transaction

**SWITCH
METHOD**

How do I download DCT extracts to excel?

Go to the tab you want to download in the DCT. Click on anywhere on the tab screen to reveal the toolbar.

Consolidated Statement of Financial Position as at 31/03/2022

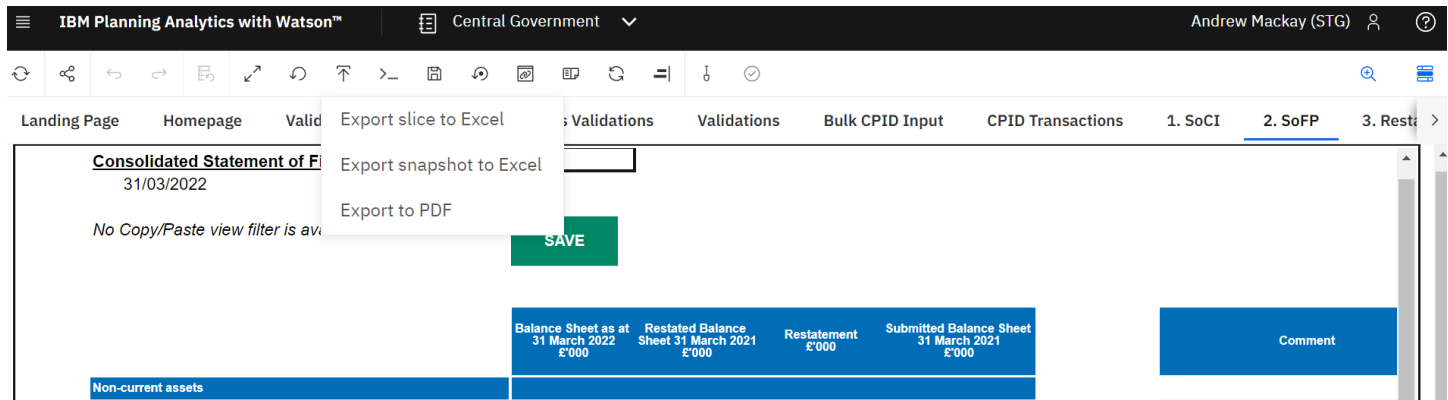
No Copy/Paste view filter is available on this tab

SAVE

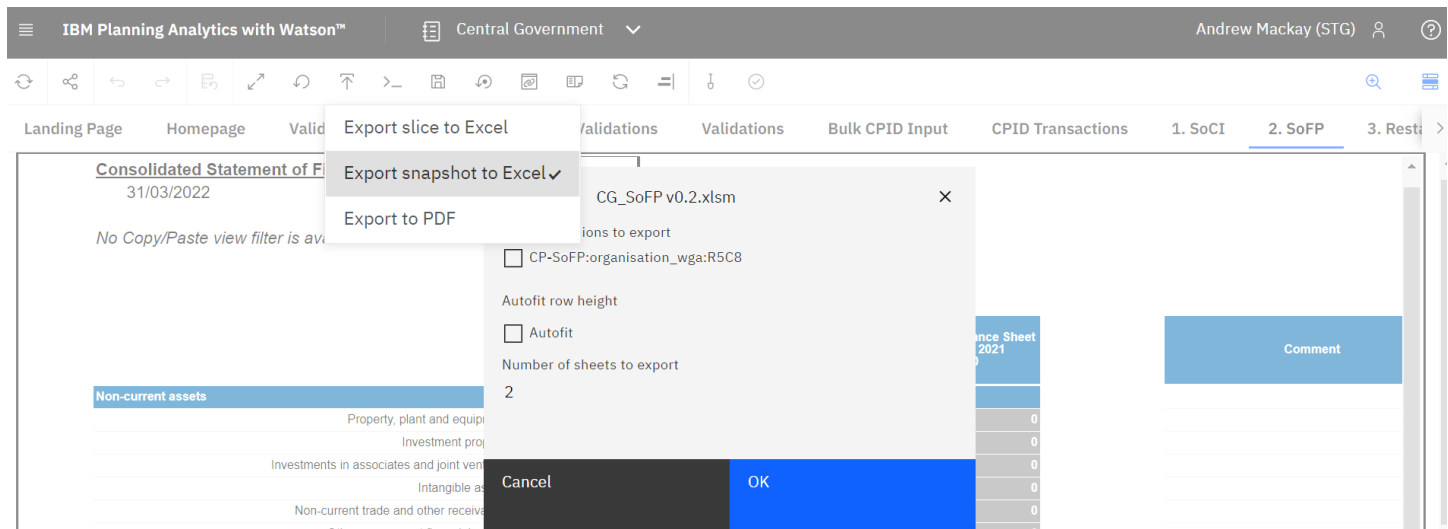
	Balance Sheet as at 31 March 2022 £'000	Restated Balance Sheet 31 March 2021 £'000	Restatement £'000	Submitted Balance Sheet 31 March 2021 £'000
Non-current assets				
Property, plant and equipment	0	0	0	0
Investment property	0	0	0	0
Investments in associates and joint ventures	0	0	0	0
Intangible assets	0	0	0	0
Non-current trade and other receivables	0	0	0	0
Other non-current financial assets	0	0	0	0
Total non-current assets	0	0	0	0
Current assets				

Comment

Click on the download button on the toolbar. Select download snapshot to excel.



Select ok and the file will be downloaded to your desktop.



How do I delete multiple or individual rows from the CPID transactions tab?

Within the CPID transactions tab, you can either delete single or multiple rows using the functionality shown below. Note that key rows will not be deleted in their entirety only the CPID data will be deleted (key rows are where account balances are shown and external balances).

Delete Rows

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

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

How do I add multiple or individual rows in the CPID transactions tab?

Within the CPID transactions tab, you can add multiple or single rows using the functionality shown below.

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**

Note that to amend and edit the CPID transactions tab, you must select the switch method and not the bulk CPID method. You can also copy / paste directly into the tab from a spreadsheet or use the bulk CPID tab to enter multiple rows.

How do I clear hard and soft validations on the CPID transactions tab?

Hard validations will need clearing and explanations provided for both hard and soft validations before you can submit the DCT. In some instances, hard validations can become soft validations if an explanation is provided – all explanations need to be provided in the "User comment" column of the CPIDs transactions tab.

Filters		Account Code Total SCOA		or		Match Relationship	
Row No	Account Code	Account Code Description	MR	Trial Balance	Total External Balance	User Comment	
1	18414000	CA - LIQUID DEPOSITS	11	0	0		
1	18511000	CA - DEPOSITS	11	0	0		
1	18521000	CA - DERIVATIVES	11	0	0		
1	18531000	CA - SHARES AND EQUITY TYPE INV	11	0	0		

Section 6.3.3 discusses examples of common errors. Additionally, our website features an **Annex to the guidance, which includes worked examples for resolving the most frequent validation errors.**

When you have cleared the errors – click on validate.

IBM Planning Analytics with Watson™ Central Government Andrew Mackay (STG)

Validations Bulk CPID Input **CPID Transactions** 1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating Cost 7.

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

Current input method: *Bulk CPID Input* **SWITCH METHOD** **VALIDATE**

You should then check on the Homepage the number of errors remaining (published):

Step 2 - Publish CPID transactions

Publish the CPID transaction to matches report.
(Matches will now be visible to counterparties)

PUBLISH

Hard
Validations

0

Soft
Validations

0

The validations for this step are detailed on the CPID Transactions tab as 'Publish' validation errors.

[NGA 2020-21: match relationships](#)

[NGA 2020-21: counter-party identifier \(CPID\) list](#)

You should also check the total validation errors before submitting (also on the Homepage) – these include CPID transaction errors as well as other DCT validation errors which are shown on the validation report.

SUBMIT FOR CYCLE 1

REFRESH
VALIDATIONS

Hard
Validations

2

Soft
Validations

5

Submission
Deadline

28-06-2022

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

Using the TB input method for my DCT, how do I clear SCOA's not valid errors?

You will need to use valid SCOA's – these are listed on the WGA website. Note you can only use SCOA's that map across to the DCT. These codes can also be found in the DCT mapping tool on the WGA website.

I have used the TB input method, but the TB has not posted?

You will need to validate the trial balance and then populate the DCT to post the figures. These steps are carried out on the TB input tab of the Trial Balance Input section of OSCAR. The trial balance will only post if there are no validation errors.

OSCAR WGA - Central Government Guidance

IBM Planning Analytics with Watson™

Trial Balance Inp ... Government

Andrew Mackay (STG)

Home

SCOA Mapping

Trial Balance Input

Trial Balance Posted Amount

Available SCOA

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

Number of rows created: 50

CREATE TRIAL BALANCE ROWS

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

CLEAR TRIAL BALANCE

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.

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.

No validation errors

VALIDATE TRIAL BALANCE

Select "Populate Input" button to proceed. The values will then be populated into the proforma tabs in the Central Government workbook. Proceed to the Central Government workbook and check the pro forma tabs to ensure data has been populated as expected. Some tabs will require additional data to be entered manually.

POPULATE INPUT

0

Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
0				

I have completed my DCT but need to reload an updated TB via the TB input method, how do I do this?

You can reload an updated TB at any time of the process using the Trial Balance input section in OSCAR. Please note that the revised figures will completely overwrite the previous set of figures posted to the DCT and you will need to go through the DCT proforma tabs to check whether there are any errors. You should also check opening balances as errors can arise where your opening balance does not match the opening balances on OSCAR. These may need to be dealt with through the Restatements tab where opening balances can be restated.

IBM Planning Analytics

Reports and Analysis

Omolola Oye

Reports and Analysis

Create

Shared

Personal

Favorites

Recents

Shared / WGA / Data Collection

Name	Location	Type	Last modified
Central Government	Shared/WGA/Data Collection	Book	02/05/2025 11:16
Local Government	Shared/WGA/Data Collection	Book	02/05/2025 11:14
Central Government	Shared/WGA/Data Collection	Book	14/04/2025 10:32
Trial Balance Input- Central Government	Shared/WGA/Data Collection	Book	21/11/2024 10:49
Trial Balance Input- Local Government	Shared/WGA/Data Collection	Book	06/09/2024 10:33

OSCAR WGA - Central Government Guidance

Entity Selection

organisation_wga

BoE Asset Purchase Facility

Link to CG Homepage

To start trial balance workflow, please select the button below to be directed to the central government homepage and select 'Start' for your selected organisation. Then use the Trial Balance tabs above to load data and map to the input tabs. You can then go back to the Central Government tabs for editing.

CG HOMEPAGE

This is covered in Section 7.2.3 in detail.

How do I clear hard validation errors on the DCT?

Refer to the validation report tab in the DCT for the latest information. To ensure you're viewing the most up-to-date status, it's good practice to press the validate button. Additionally, our website features an Annex dedicated to resolving validation errors, complete with worked examples illustrating how to address them effectively.

Filter Failed Validations Only

Total No. of Failed Validations 7

Hard Validations 2

Soft Validations 5

Hard validations must be resolved before submission to WGA

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

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
899I0021	Internal Consistency	Soft	Staff numbers information must be filled in.
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.
899N0129	Admin	Hard	All mandatory questions must be answered. Please check the box at the top of the sheet.
899N0130	Admin	Hard	All mandatory questions must be answered.

REFRESH VALIDATE

The number of hard validations is displayed, and these must be cleared prior to submitting the DCT data. These are also listed in the table below with an explanation for why validations have failed. The validations are also covered in more detail by clicking the validations tab and scrolling down for individual validation errors. Please note that the trial balance must balance before your DCT can be submitted. This will often be shown as a generic hard validation error and will clear when other hard validation errors have been cleared.

When you have cleared a hard validation error, you need to click on the validate button to refresh the errors and to see whether these have been cleared.

How do I clear soft validation errors on the DCT?

You should refer to the validation report tab of the DCT. It is good practice to press the validate button to ensure you are looking at the current state of play.

Validation Code	Validation Category	Validation Type	Validation Description
899I0021	Internal Consistency	Soft	Staff numbers information must be filled in.
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.
899N0129	Admin	Hard	All mandatory questions must be answered. Please check the box at the top of the sheet.
899N0130	Admin	Hard	All mandatory questions must be answered.

The number of soft validations is displayed and each of these must be given a user explanation, note – most soft validations will just be consistency checks. Again, details of the validations can be found on the validations tab, scrolling down to individual validations.

Validation References	User Explanation
87222000, 87228000	
OCT_Row003/OCT_Col003, OCT_Row003/OCT_Col002, OCT_Row004/OCT_Col003, OCT_Row004/OCT_Col002	
81600901, 81600905	

My restatements are not flowing through to the primary statements, what do I do?

You will need to populate your restatements into the primary statements tab. To do this you should check for any validation errors by clicking on the validate restatements button. No validation errors must be displayed. Then click on Refresh restatements to populate the primary statements.

OSCAR WGA - Central Government Guidance

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

No validation errors

VALIDATE
RESTATEMENTS

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

REFRESH
RESTATEMENTS

Total	Debit
	-

How do I remove restatements from the restatements tab?

You can clear individual rows in the restatements tab by clicking on clear restatements (which removes everything from the primary statements tabs), followed by validate restatements (to check the validity of entries still there) followed by refresh restatements (which ensures that the remaining entries flow through to the primary statements tabs).

IBM Planning Analytics with Watson™

Central Government

Andrew Mackay (STG)

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Restatement Analysis

4. Tax

5. Operating In

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 restatement

tatements" to delete all restatement data on the Primary Statement and Note tabs. Please note that any restatements will remain on this and you can click "refresh restatements" to re-input them into the proformas.

Statement from the first column.

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

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

Restatements" to proceed. Check the Validation column and correct any hard validation

leared all hard validations, select "Refresh Restatements" to update the Primary Statement and Note tabs with data from the below grid.

CLEAR
RESTATEMENTS

UPDATE NOTE DROP
DOWN

VALIDATE
RESTATEMENTS

REFRESH
RESTATEMENTS

I am out of balance due to pensions costs entries; how do I clear this?

This is covered in Section 7.2.4.17. This will be because certain pension entries in the pensions liabilities tab auto-populate the pensions costs in the SOCI and hence double counting can occur. Screenshots below demonstrate this.

IBM Planning Analytics with Watson™		Central Government		Andrew Mackay (STG)						
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&OR
				Provision for nuclear decommissioning	0					
				Provision for clinical negligence	0					
				Provision for bad debts on loans	0					
				Provision for legal claims	0					
				Provision for EU disallowances	0					
				Provisions - Other	0					
				Total provisions	0					
				Pension costs						
				Explanation: This is for recording the SOCNE costs associated with pension schemes such as the Principal Civil Service Pension Scheme, NHS Pensions and local pension schemes. It should not be used to record staff costs that are reported.						
				Employers pension current service costs	1,000					
				Employers pension past service costs	2,000					
				Recognition of gain on settlement of pension liability	4,000					
				Pensions costs - enhancements	3,000					

	&OP	12. Other Fin Assets	13. Other Fin Liabilities	14. Fin Instruments	15. Cash & Inventories	16. Provisions	17. Pensions	18. Reserves	19. Contin...
Scheme - Finance - RPS / STP									
CP-Pensions - Adjustment - Funded pension schemes - Liabilities - 821211BA				0					
Restated balance				0					
Liabilities brought forward at 1 April				0					
Current service costs				-1,000					
Past service costs				-2,000					
Enhancements				-3,000					
Transfers in/out				0					
Interest on Scheme Liabilities				0					
Contributions by scheme participants				0					
Payment of Pensions - UK based staff				0					
Payment of Pensions - Locally employed staff									
Gains/Losses on settlements and curtailments				-4,000					
Premeasurement (gains) / losses:									
Experience gains & losses on scheme liabilities				0					
Changes in actuarial assumptions				0					
Liabilities carried forward at 31 March 2022				-10,000					

Most of the cells on the Financial Instruments are derived from other cells within the DCT (for example, Trade and Other Payables is populated from the Trade and Other Payables balance on that tab less any balances internal to WGA on the CPID transactions tab). The Financial instruments tab will only show balances external to WGA for disclosure purposes.

I have cleared validations, but these have not been updated on the DCT, how do I update?

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OSCAR WGA - Central Government Guidance

IBM Planning Analytics with Watson™

Central Government

Andrew Mackay (STG)

Landing Page

Homepage

Validation Report

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Rest

OSCAR

Whole of Government Accounts

i

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?

FORMA GUIDANCE VIDEOS

OTHER GUIDANCE VIDEOS

VALIDATE

Where can I find the CG forms?

CG01 and CG02 forms can be found on OSCAR. Click on Reports and Analysis to access.

IBM Planning Analytics with Watson™

Andrew Mackay (STG)

Welcome to Planning Analytics with Watson™

Overview video

Watch how IBM Planning Analytics can help streamline planning for your organization.

Play video



Quick Launch



Applications and Plans



Reports and Analysis

Click on WGA.

OSCAR WGA - Central Government Guidance

Reports and Analysis

Shared						Personal		Favorites		Recents					

OSCAR WGA - Central Government Guidance

Reports and Analysis

Shared / WGA / Data Collection

Name	Location	Type	Last modified
Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46
Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18
CG Forms	Shared/WGA/Data Collection	Book	22/11/2022 10:59

Then click on CG01 confirmation or CG02 Annex as required. You can pre-populate the CG01 with instigating and receiving entities. This will populate balances currently held between those entities on OSCAR (published balances from DCT completion).

The CG03 and CG04 forms can be found on the WGA website – guidance for prepares. These can be downloaded and completed. Details of these forms are also included in Section 9.

How do I complete the administration section on the DCT?

It is mandatory to complete this section, and you will not be able to submit your DCT until this is completed.

From the Landing page, navigate to the Homepage and scroll down to the bottom of the page.

ease complete the following details before locking for submission:

Entity's Contact Name	Update value Fred Bloggs	Current value Fred Bloggs
Entity's Contact Telephone Number	01234 567890	
Entity's Contact E-mail Address		
Auditor's Name		
Auditor's Contact Name		
Auditor's Contact Telephone Number		
Auditor's Contact E-mail Address		
Link to published financial statements		

UPDATE

Populate the left-hand side (Update value) with all your details. These will be highlighted in green prior to update. Click on update and the values will be updated and populated under current value.

The screenshot shows the 'Central Government' section of the IBM Planning Analytics with Watson interface. The user is logged in as Andrew Mackay (STG). The 'Homepage' tab is selected. A confirmation dialog box is displayed in the center, asking 'Are you sure you want to execute the process?' with 'Cancel' and 'Continue' buttons. The background form contains fields for 'Update value' and 'Current value' for various contact details.

Field	Update value	Current value
Entity's Contact Name	Fred Bloggs	Fred Bloggs
Entity's Contact Telephone Number	01234 567890	
Entity's Contact E-mail Address		
Auditor's Name		
Auditor's Contact Name		
Auditor's Contact Telephone Number		
Auditor's Contact E-mail Address		
Link to published financial statements		

UPDATE

The screenshot shows the same interface as above, but the 'Current value' column is now populated with the data from the 'Update value' column. The 'UPDATE' button is still visible at the bottom right.

Field	Update value	Current value
Entity's Contact Name	Fred Bloggs	Fred Bloggs
Entity's Contact Telephone Number	01234 567890	01234 567890
Entity's Contact E-mail Address		
Auditor's Name		
Auditor's Contact Name		
Auditor's Contact Telephone Number		
Auditor's Contact E-mail Address		
Link to published financial statements		

UPDATE

What documentation is available on the WGA website?

The following documents are published on our website:

- Data Collection Tool Central Government User Guidance
- Data Collection Tool Local Government User Guidance
- Counter party identifier (CPID) List (useful for checking CPID codes for agreeing balances)
- List of Standard Chart of Accounts (SCOAs) (useful for checking account codes and their validity)
- Standard chart of accounts to data collection tool cell reference document (useful for resolving DCT validation cell errors and checking the account code mapping to DCT cells)
- Match relationships list (useful in the balance agreement process)
- CG02 template for agreement of balances
- CG03 template (for minor body status)
- CG04 Management checklists (Central and Local Government)

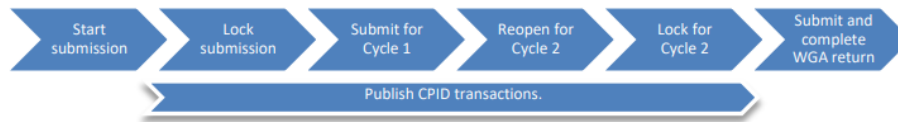
Details of the forms required to be submitted are covered in Section 9. Entities should also forward a final copy of the Audit Report to their auditors, together with a list of adjusted and unadjusted errors (on the CG-05 form).

WGA doesn't send confirmation emails to confirm that entities have submitted their DCT. However, the written guidance contains a diagram outlining the stages of the DCT, which you can use to check your submission's progress. The status shown on your homepage should also indicate the current stage of your DCT as shown below.

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4.2.2 Overview of the WGA process

Below diagram shows the steps involved in the WGA submission process:



Start	This step is to begin the input process
Publish CPID transactions	Users can enter counterparty transactions and publish at any point of the input process before submission
Lock submission for review/audit acceptance	Above audit threshold: This indicates to the WGA team input is ready for audit acceptance Below audit threshold: Select once you have completed input and progress to Cycle 1 submission step
Submit and close for Cycle 1	Above audit threshold: Submit to finalise Cycle 1 data and commence the audit process Below audit threshold: Review data and submit for Cycle 1
Reopen for Cycle 2 changes	Above audit threshold: Select reopen to enter any audit revisions Below audit threshold: Select reopen for any Cycle 2 changes
Lock for Cycle 2	Above audit threshold: Select to lock the submission and generate a final pack for audit completion Below audit threshold: Select once you have completed any changes and progress to Cycle 2 submission step
Submit to finalise Cycle 2 and complete WGA Return	Above audit threshold: Once the audit has completed and changes agreed and processed, submit to finalise the WGA return Below audit threshold: Review data and submit to finalise the WGA return

2 Roles and Responsibilities – Forms and Balance Agreement Process

Forms

The key deliverable for departments is the DCT.

Other forms which may need to be completed to support completion of the DCT are:

- **CG-01 – WGA Agreement of Balances and Transactions Form**
- **CG-02 – Notification of Completion of WGA Agreement Process.**

The deadline for completion is detailed in Chapter 1.

The above forms can be found on OSCAR, in the CG Forms book. For more information on CG Forms please refer to section 9 Annex B – CG forms.

Shared / WGA / Data Collection

☐	Name	Location	Type	Last modified	↓	
☐	 Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46		♡ ⋮
☐	 Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18		♡ ⋮
☐	 CG Forms	Shared/WGA/Data Collection	Book	22/11/2022 10:59		♡ ⋮
☐	 Process Owner Matches Report	Shared/WGA/Data Collection	Book	08/09/2022 17:19		♡ ⋮

Further forms that may need to be completed:

- **CG-03 – Confirmation of Minor Body status (if under the minor bodies' threshold)**

The deadline for completion is detailed in Chapter 1 in the Thresholds section.

- **CG-04 – Management Review Checklist (for all WGA submissions)**

The deadline for completion is detailed in Chapter 1.

Links to these forms can be found on the Central Government '**Homepage**' for OSCAR. These forms are also available on the HM Treasury WGA website:

<https://www.gov.uk/government/collections/whole-of-government-accounts>

For additional guidance on CG forms, please see section 9 in this document.

Roles and Responsibilities

Since 2011-12, the Clear Line of Sight initiative has required departments to consolidate all ALB's within their departmental group reporting boundary. A single DCT return is therefore required for the Departmental Group although the department's ALB's still need to supply counterparty (CPID) information on transactions and balances outside their Organisational Boundary.

Entities are also responsible for coordinating the DCT returns for linked entities and accounts that are not consolidated within the departmental group. These include Trust Statements, Fund Accounts and Public Corporations.

In accordance with Annex 4.1 of 'Managing Public Money' the Finance Director is responsible for preparing the WGA return for Treasury. He or she is the Consolidation Manager, although in practice this function is normally delegated.

The Consolidation Officer is the person who signs the Resource Accounts and the final WGA return. This Consolidation Officer will normally be the Accounting Officer or Financial Controller.

If the Accounting Officer is unavailable to sign off WGA returns, in the first instance we recommend that you send an email to the Treasury WGA team at CG_WGAreturns@hmtreasury.gov.uk outlining the situation. We would suggest that, in order not to delay the DCT process, a person with delegated authority act on the Accounting Officer's behalf in their absence, and that the Accounting Officer then signs off the WGA return later.

Balance Agreement process – Further information

Central government departments, ALBs and administered funds should formally agree transaction streams and balances that are above £5 million with central government counterparties.

The £5 million threshold applies to the aggregate of each type of balance or transaction stream with a counterparty. For example, if a body has several receivable balances with a counterparty which are each below £5 million but when aggregated exceed £5 million, then the aggregate balance should be agreed. Receivable and payable balances with the same counter party should be reported gross and not netted off.

The recorded balances will be made up of two elements:

- Payables: Invoices issued up to 31 March, which must be agreed with the counter party; and
- Accrued amounts: This can comprise invoices issued after the year-end but relating to goods or services supplied in the previous year or accruals based on agreed documentation between two bodies. Departments may wish to specify a date by which such invoices must be issued within their own consolidation groups.

The initiating body (or service provider) is the WGA body that originates a transaction with another WGA body.

The receiving body (or purchaser) is the other WGA body.

The initiating body should use the CG-01 Agreement of Balances form and take the lead in confirming both the balance outstanding at the year-end together with the total value of transactions between the bodies during the year. The receiving body should agree or disagree with the figures issued.

The receiving body should use the CG-01 form and take the lead if they have not received an Agreement of Balances form from the initiating body in time to meet the deadline.

If the entries are agreed, the Agreement of Balances form should be signed off on and returned to the originating body.

If the balances cannot be agreed, significant non-agreed balances (£200,000+) require further information to be provided. This could include copies of paperwork or contract details.

Provider bodies should ensure when they complete the Agreement of Balances form that they include the SCOA code to which they are allocating the balance or the transaction. This is essential to help the receiving bodies ensure they use the appropriate SCOA codes that are in the same match relationship as the ones used by the provider bodies.

As part of the agreement process, adjustments may be required to adjust the balances initially recorded. Agreement is the responsibility of the transacting bodies. Where a dispute cannot be resolved the usual practice is that the entity owing money to another entity should always accrue for the amount notified to them. (i.e., the purchaser's ledger is adjusted). However, there may be a small number of instances where differences.

between balances or transaction streams recorded by bodies cannot be resolved because of differences in the way the bodies account for them. Such differences should be reported to the Treasury WGA Team (CG_WGAreturns@hmtreasury.gov.uk) as soon as the differences are known.

Where services are contracted out from another WGA body, the income and expenditure transaction reported in the DCT should be net of VAT, i.e., exclude VAT, as the net amounts need to be eliminated during the WGA consolidation process. Where VAT is irrecoverable by one of the parties to the transaction the CPID reported income and expenditure amounts should also be net of VAT, i.e., exclude VAT. This is so that both sides of the transaction is viewed on the same net basis to facilitate elimination.

Recharged costs are a common example where two counter-parties may recognise a balance or transaction in their accounts on a differing (gross or net) basis. This is when balances reported by two WGA bodies do not agree because one body recharges another for an expense and nets-off any contribution received against the cost, rather than recognising the contribution as income. For example, a body may sub-lease part of a building to another WAG body which it recharges for the cost. This body then might record this contribution as a negatives expense against the cost rather than as income.

We require the service provided (e.g., the landlord) accounts for the cost of the services on a GROSS basis and records the recovered costs as income from the service user (e.g., the tenant). The service user should record the payment to the service provides as an expense. Both the service provider and service user should agree the transaction streams so they can be eliminated on WGA consolidation. Although this approach may mean the WGA data is not in line with the departmental resource accounts, it is necessary to correctly eliminate these transactions and minimise the risk of misstatement of income and expenditures leading to qualification of WGA.

An agency transaction is where a body acts as an agent for another body. Agency transactions are common and have often given rise to mismatches in prior years when the counterparties involved have used different CPIDs. If a body believes that it is involved in an agency transaction, it should contact the other WGA.

counterparties involved in the agency transaction to ensure that the transaction has been consistently treated and reported for WGA purposes. Bodies should determine how the other counterparties account for the transaction and agree how to report the transaction.

The Principal Civil Service Pension Scheme (PCSPS) will provide reports to Consolidation Managers containing details of pension contributions receivable during the current year and those unpaid at 31 March to initiate the agreement processes. As these figures are one of the key areas of elimination within WGA it is important that bodies reach agreement on these numbers. That is, bodies will have to confirm that they agree were the balances or transactions are over £5m and that differences do not exceed £200,000.

Those bodies that have transactions with the other WGA pension schemes (i.e., Armed Forces Pension Scheme, Judicial Pension Scheme, NHS Pension Scheme, Research Councils Pension Scheme, Teachers Pension Scheme and UK Atomic Energy Authority Pension Scheme) should initiate the process themselves. Bodies are not required to report or agree transactions and balances with local government pension schemes. since these are outside the WGA boundary.

The Treasury WGA team maintains a current contact list for agreement of balance contacts. Please send them an email at CG_WGAreturns@hmtreasury.gov.uk if there are any changes to the current contact in your organisation for the WGA agreement of balance process, or if you are unsure of contact details for another central government body.

Intra-group transaction streams and balances are not required to be agreed with the following entities/sectors:

- **HMRC (IRT813)** – in relation to tax and duties
- **National Insurance Funds**
- **Academies**
- **Local Authorities**
- **Integrated Care Boards**
- **NHS Organisations**
- **Public Corporations**
- **Minor bodies** – treat transactions with minor bodies as if they are with external bodies
- **Consolidated Fund** – covered via Exchequer Fund Accounts

2.1 Requesting access to OSCAR.

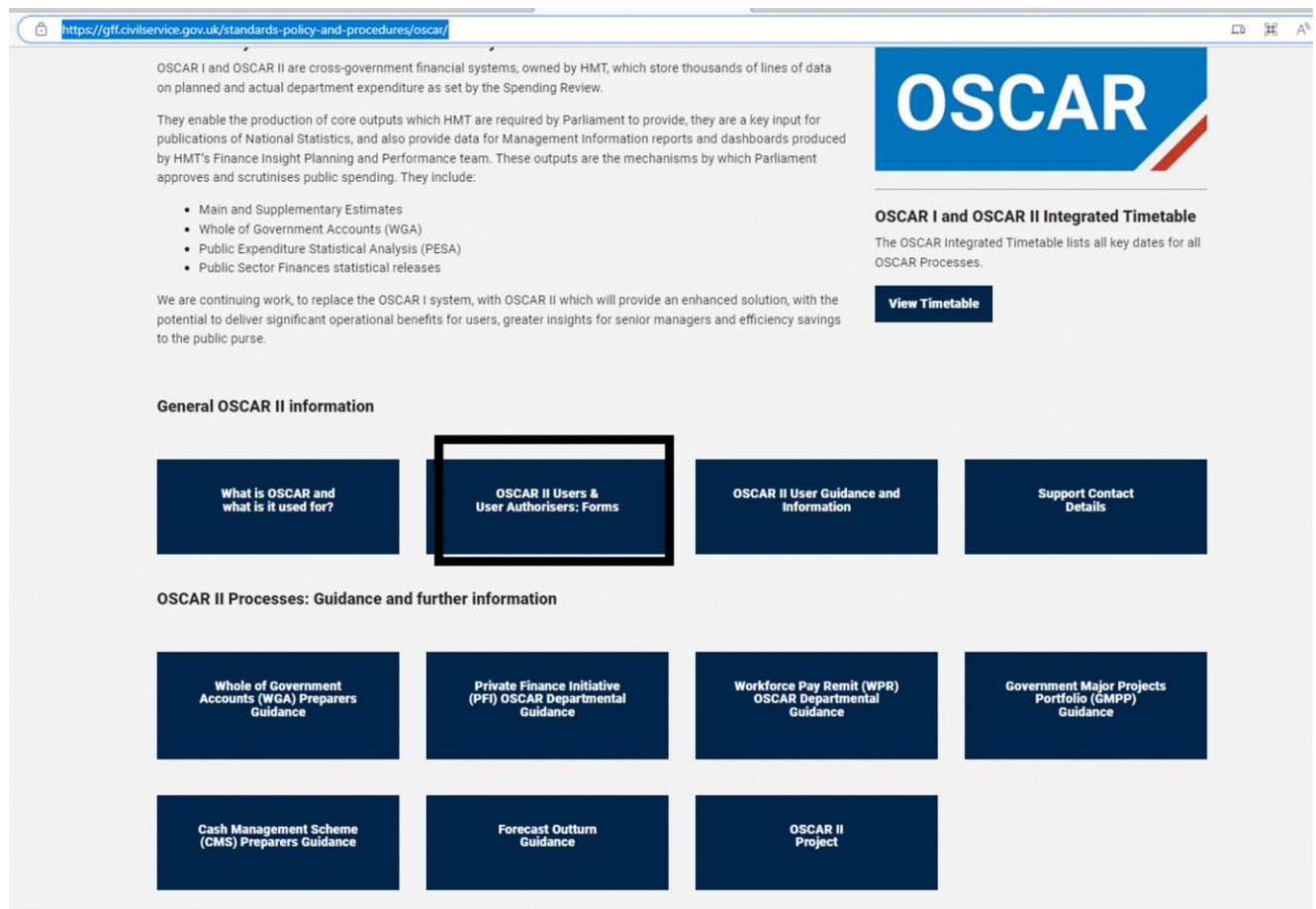
2.1.1. Central Government and Public Corporations

To submit a request to become an OSCAR user, you must complete a new user form available on [Onefinance](#) and obtain approval from a User Authoriser.

To create an Oscar account, you need to register on One Finance [OSCAR \(civilservice.gov.uk\)](#) and follow the instructions on the One Finance portal.

<https://gff.civilservice.gov.uk/standards-policy-and-procedures/oscar/>

When you click on the One Finance portal link below, it will take you to the OSCAR page. Please scroll down and follow the step-by-step instructions as shown in the screenshot below.



Your User Authoriser will confirm if your request has been successful. Shortly after this, you will receive an activation email from noreply@okta.com to set up your OSCAR account. You can find further details on the **OSCAR User Guide** at:

<https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

For clarification purposes, User Authorisers (UAs) are nominated users who are authorised to add new users, amend existing user access, and remove users from the OSCAR all system. For Central Government entities, there are nominated users, and the list is on One Finance.

Problems with Accessing OneFinance

If you encounter any difficulties accessing OneFinance, please contact the OneFinance team directly. The WGA team does not manage the OneFinance website and is unable to assist with access issues. You may also wish to check with your internal IT team to ensure there are no security restrictions preventing access.

To get in touch with OneFinance team, please use the contact button available on their website.

3 Accessing OSCAR

3.1 Brief description

This section explains how to obtain access to the OSCAR system and navigate to the WGA area.

3.2 Activities

The activities to carry out this step are as follows:

- Log in page
- Navigating to WGA.

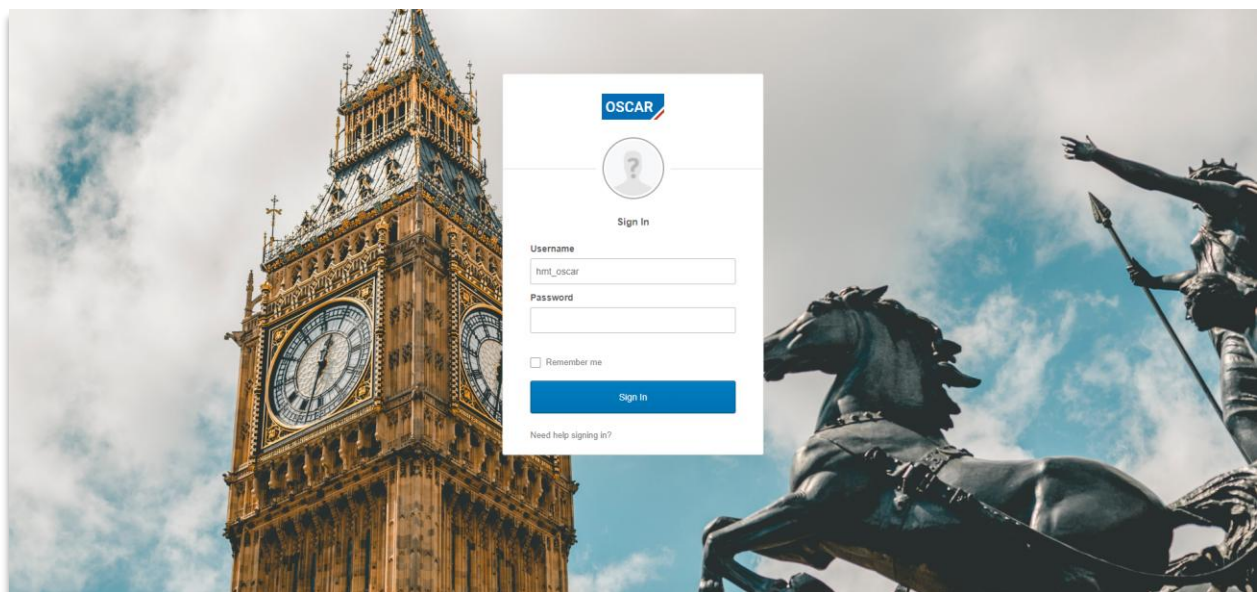
3.2.1 Log in page

After you have successfully created an account (<https://www.gov.uk/government/publications/the-online-system-for-central-accounting-and-reporting-oscar-user-guide>), you will be able to access the login page (you can also do so by using the link provided in the 'Welcome to OSCAR' email).

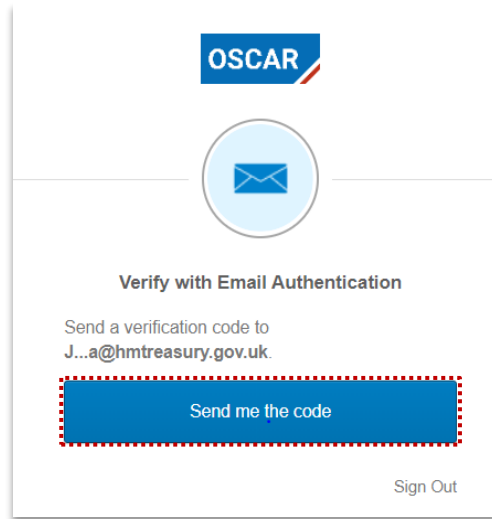
In the login page, you will find 'Email authentication,' with your email address partly masked. Email authentication provides an additional layer of information security and will be required every time you log into OSCAR. The authentication process includes three steps:

- Generate a single-use authentication code.
- Retrieve the code from your inbox; and
- Enter the code in the login page.

To log into OSCAR, use the link <https://oscar.hmt.gov.uk> and you will arrive at the log in page to enter your username and password:



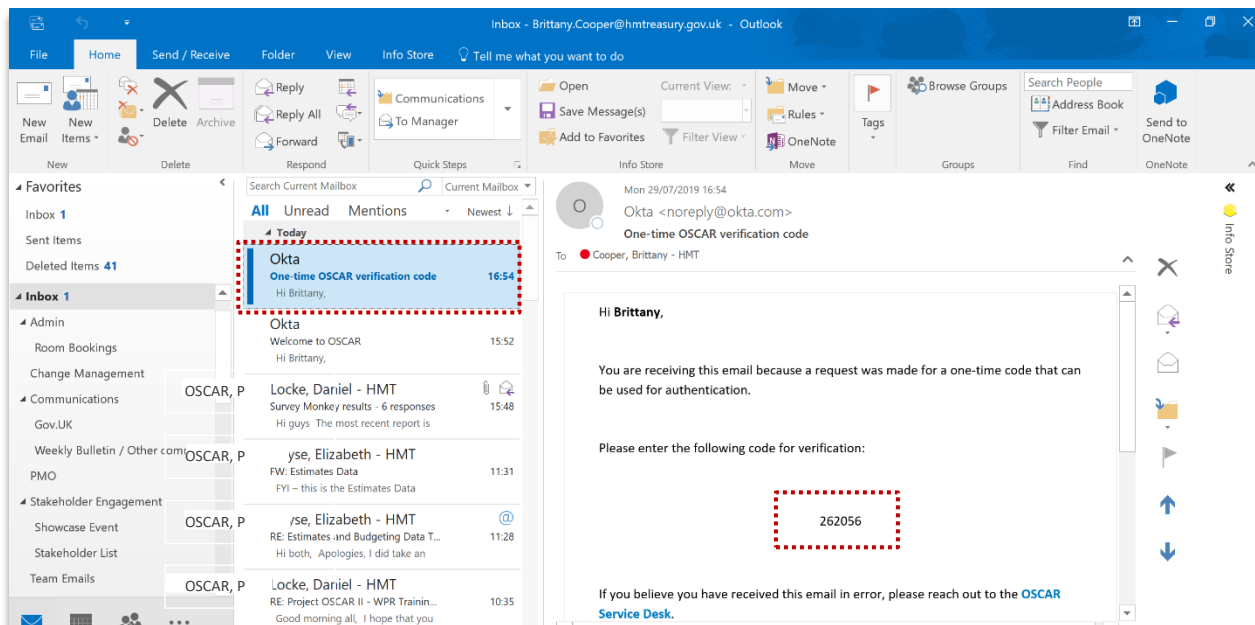
To generate the single-use authentication code click on **'Send me the code'** in the Email Authentication Form.



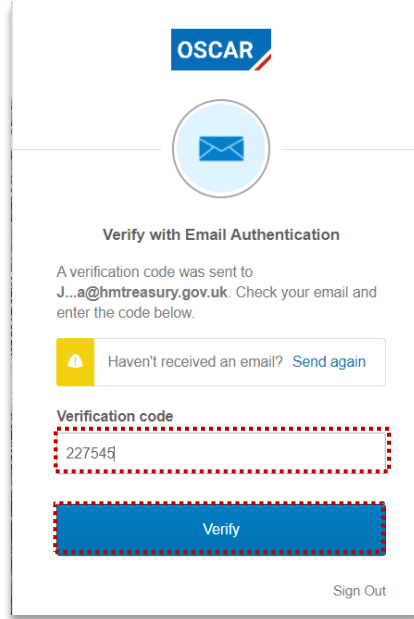
Once done, an email will be sent to your inbox, with subject 'One-time OSCAR verification code.' In the email you will find a code, as shown in the example below.

IMPORTANT:

Your code might arrive in your Junk/Spam inbox, please check these folders for email from OKTA.



In the OSCAR Email Authentication Form, you will find an empty field titled **'Verification code.'** To access the system, you will need to copy the verification code from the email, paste it into the field (or type it in manually) and click on the blue **'Verify'** button.



The image shows a screenshot of the OSCAR 'Verify with Email Authentication' screen. At the top is the OSCAR logo. Below it is a blue circular icon with a white envelope. The title 'Verify with Email Authentication' is centered. The text below states: 'A verification code was sent to J...a@hmtreasury.gov.uk. Check your email and enter the code below.' There is a yellow warning icon and a link 'Send again' for users who haven't received an email. A text input field labeled 'Verification code' contains the number '227543'. Below the input field is a blue 'Verify' button. At the bottom right is a 'Sign Out' link.

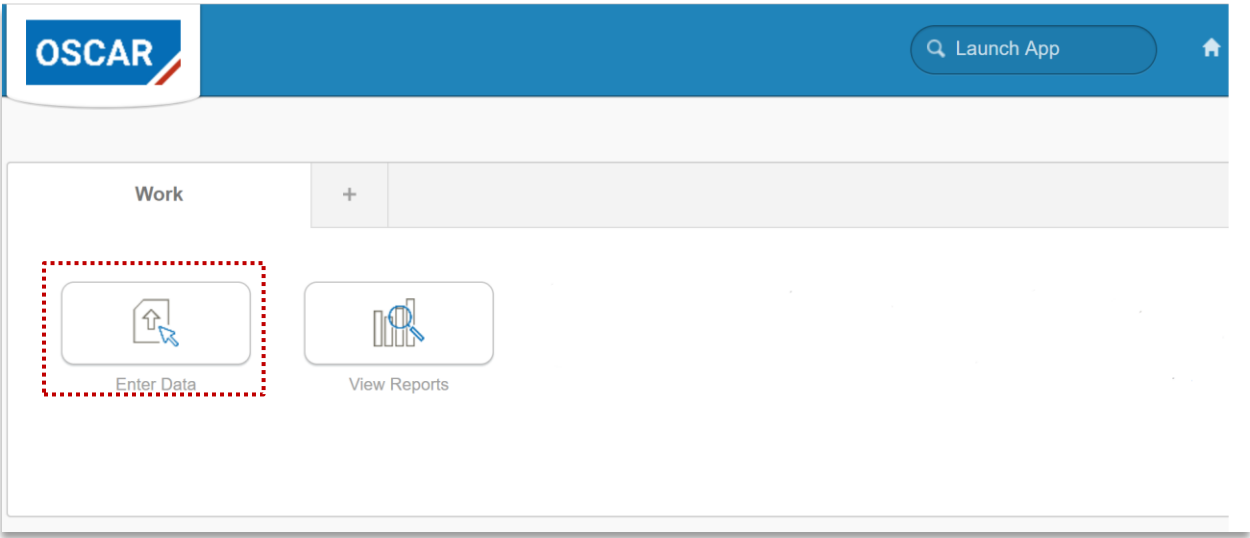
3.2.2 Navigating to WGA

Once you have successfully logged in using your credentials you will be able to navigate to the WGA area by the following steps.

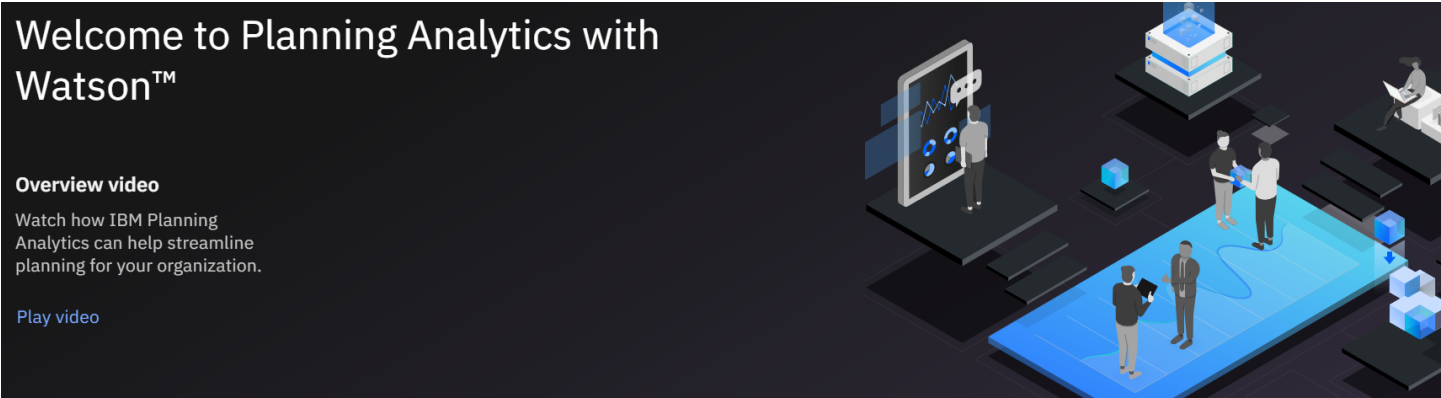
In the OSCAR landing page, you will find two options:

- | | |
|---------------------|---|
| <i>Enter data</i> | <i>This directs users to the data entry pages</i> |
| <i>View Reports</i> | <i>This directs users to the OSCAR reporting interface.</i> |

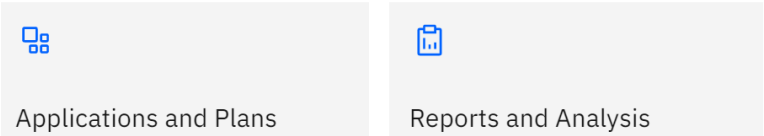
Click the '**Enter Data**' tile to proceed to the area that contains access to all the processes required for data submission (including WGA).



After clicking on the **‘Enter Data’** tile, you will reach a screen titled “IBM Planning Analytics.” This is where you will find folders which relate to different processes. To proceed to the WGA area, click ‘Reports and Analysis’ followed by **‘WGA.’**



^ Quick Launch



Reports and Analysis

Shared						Personal		Favorites		Recents	

Reports and Analysis

Shared

Personal

Favorites

Recents

Shared / WGA / Data Collection

Search Refresh Filter Grid View List View

☐	Name	Location	Type	Last modified	↓	
☐	 Local Government	Shared/WGA/Data Collection	Book	14/12/2022 12:16		 
☐	 Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46		 
☐	 Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18		 
☐	 CG Forms	Shared/WGA/Data Collection	Book	22/11/2022 10:59		 

Note that the tiles you see depend on your security profile and their number may be different from what you see in the example.

3.3 Next Steps

Users will be able to navigate to the necessary input book.
More detail on what these books are can be found below:

- Central Government Book – 7 Step: Central Government data entry, step in this guidance
- Matches Analysis Tool – section 6.2.4
- Trial balance Input – section 7.2.3
- CG Forms – section 9 Annex B

4 WGA on OSCAR

4.1 Brief description

Data collection for the Whole of Government Accounts return has been organised into 'books' for data providers to enter. This section will outline the 'books' and activities which can be completed in each. Please note that the screenshots show prior year but equally apply to current DCT year.

4.2 Activities

The activities to carry out this step are as follows:

- Introduction to WGA books
- Overview of the WGA process.

4.2.1 Introduction to WGA books

There are several WGA books where you can perform several different tasks:

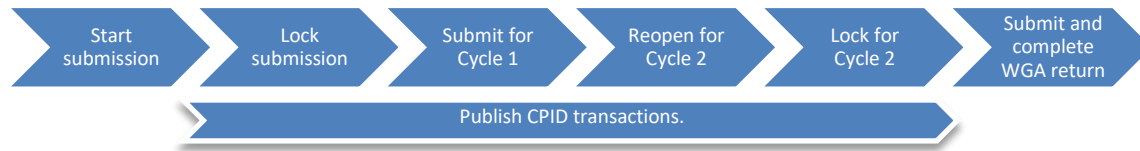
Reports and Analysis

Shared					
Personal					
Favorites					
Recents					
Shared / WGA / Data Collection					
Search, Refresh, Filter, Grid, List icons					
☐	Name	Location	Type	Last modified	↓
☐	 Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46	♥ :
☐	 Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18	♥ :
☐	 CG Forms	Shared/WGA/Data Collection	Book	22/11/2022 10:59	♥ :
☐	 Process Owner Matches Report	Shared/WGA/Data Collection	Book	08/09/2022 17:19	♥ :

<i>Central Government</i>	<i>Entry and submission of Central Government financial information</i>
<i>Matches Analysis Tool</i>	<i>Dynamic table to view published counter party transactions</i>
<i>Trial balance input</i>	<i>Where an organisation has opted to use the Trial balance method to populate the proformas with financial information</i>
<i>CG Forms</i>	<i>Additional Forms that may need to be completed.</i>

4.2.2 Overview of the WGA process

The diagram below illustrates the steps involved in the WGA submission process:



Start	This step is to begin the input process
Publish CPID transactions	Users can enter counterparty transactions and publish at any point of the input process before submission
Lock submission for review/audit acceptance	This indicates to the WGA team input is ready for audit acceptance Select once you have completed input and progress to Cycle 1 submission step
Submit and close for Cycle 1	Submit to finalise Cycle 1 data and commence the audit process Review data and submit for Cycle 1
Reopen for Cycle 2 changes	Select reopen to enter any audit revisions Select reopen for any Cycle 2 changes
Lock for Cycle 2	Select to lock the submission and generate a final pack for audit completion Select once you have completed any changes and progress to Cycle 2 submission step
Submit to finalise Cycle 2 and complete WGA Return	Once the audit has completed and changes agreed and processed, submit to finalise the WGA return Review data and submit to finalise the WGA return

The table below outlines the steps involved in the WGA submission process, including the workflow, description, and the meaning of each workflow status:

OSCAR WGA - Central Government Guidance

Workflow Number	Workflow Step	Workflow description	Workflow meaning
CYCLE 1			
Step 1	START submission	Status: The DCT is now open for editing. Please enter your Cycle 1 data based on your draft financial accounts.	Complete the Administration section. First, click 'Start' to begin the DCT input process. Once you have completed all mandatory questions on the Homepage, you can start entering your data.
Step 2	PUBLISH CPID transactions	Status: Your CPID transactions have been published.	Publish CPID transaction to the Matches Report. This means your data will now be visible to counterparties.
Step 3	LOCK SUBMISSION for review/audit acceptance	Status: Please review your Cycle 1 data (draft accounts) before submitting in the next step.	Check Your Cycle 1 Data
Step 4	SUBMIT and close FOR CYCLE 1	Status: Your Cycle 1 data has now been submitted. Please note you cannot go back to the previous workflow once you submit Cycle 1	Select this step to review your Cycle 1 data. Select this option to review and Submit Your Cycle 1 Data Cycle 1 data must be based on your draft accounts. If you submit and later realise there is an error, you can reopen in Step 5. Important: You cannot reopen Step 4 after submission. Run the audit report for your records. Note: Once submitted, you will not be able to return to the previous workflow step.
CYCLE 2			
Step 5	REOPEN FOR CYCLE 2 CHANGES	Status: The DCT has been re-opened for Cycle 2. Please enter data from your audited accounts.	Update your DCT for Cycle 2 Changes once your accounts have been audited and published. This is the stage where you ensure your Cycle 2 data aligns with your entity's audited and published accounts. Select this option to reopen the DCT for Cycle 2 changes.
Step 6	LOCK FOR CYCLE 2	Status: Your Cycle 2 data is now locked for auditing. If you need to make further changes, please go back to Step 5 and reopen for cycle 2.	Final Review Before Submission Select this option to lock for Cycle 2. This is your opportunity to perform a management review before submitting. Run the audit report. This step allows the entity to review all changes and confirm the final position.
Step 7	SUBMIT TO FINALISE Cycle 2 and complete WGA RETURN	Status: Cycle 2 data now submitted. No further changes to your data can be made.	Final Step: Submit Your WGA Return Important: Do not submit if your audited accounts have not been published and approved, or if they do not agree with your DCT. Select this option to submit and finalise your WGA return. Once submitted, you will not be able to return to previous workflow steps. Your WGA return will be complete. Run an audit report for your records.

4.2.3 Historic DCT's

There is now the facility on OSCAR to view both current year and prior year DCT's alongside each other by toggling between the two financial years. These can be accessed as follows by selecting "Data Collection Historic" and

then "Local Government Historic" or "Central Government Historic" sets of books as follows (example shows a central government organisation but a local government organisation or Public Corporation can be selected):

Reports and Analysis

Shared					
Personal					
Favorites					
Recents					
Shared / WGA					
☐	Name	Location	Type	Last modified	↓
☐	Data Collection CCN018	Shared/WGA	Book	28/03/2022 15:20	
☐	Data Collection Historic	Shared/WGA	Folder	01/03/2022 18:16	
☐	Data Collection	Shared/WGA	Folder	02/07/2020 10:38	

Reports and Analysis

Shared

Personal

Favorites

Recents

Shared / WGA / Data Collection Historic



☐	Name	Location	Type	Last modified	
☐	Local Government Historic	Shared/WGA/Da...tion Historic	Book	13/12/2022 17:01	
☐	Central Government Historic	Shared/WGA/Da...tion Historic	Book	13/12/2022 16:57	

4.3 Next Steps

You will be able to select the correct book based on what action you want to perform and understand the collection cycles. Also, please note that you need to reselect all the options above for the data to refresh and show correctly.

Homepage Validation Report Decimal Points Validations Validations Bulk CPID Input CPID Transactions 1. SoCI 2. SoFP 3. Restatement Analysis

organisation_wga
Dept. for Business, Energy & Industrial Strategy

Year Selection

year_wga
202021

Cycle Selection

adjustment_type_wga
Cycle 1 Input

- 1. Filter for user to choose organisation.
- 2. Filter for user to choose current year/previous year.
- 3. Filter for user to choose cycle.

5 Step: Data entry features

5.1 Brief description

This section describes the steps for data providers submitting data to the OSCAR system.

The input screen is the focal point to the WGA book as it allows data providers to enter data for the current year, forecast data, and view historical data once this has been migrated to the new system.

5.2 Activities

The activities to carry out this step are as follows:

- Select the organisation.
- Navigating tabs
- Entering data
- Saving and refreshing data
- Copy / paste input view
- Exporting data.

5.2.1 Selecting the organisation

Click on Data collection within Data entry to access the Central Government set of books for entering DCT data.

Reports and Analysis

Shared					
Personal					
Favorites					
Recents					
Shared / WGA					
 					
☐	Name	Location	Type	Last modified	
☐	 Data Collection CCN018	Shared/WGA	Book	28/03/2022 15:20	
☐	 Data Collection Historic	Shared/WGA	Folder	01/03/2022 18:16	
☐	 Data Collection	Shared/WGA	Folder	02/07/2020 10:38	

Reports and Analysis

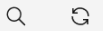
Shared

Personal

Favorites

Recents

Shared / WGA / Data Collection



☐	Name	Location	Type	Last modified	↓
☐	Local Government	Shared/WGA/Data Collection	Book	14/12/2022 12:16	
☐	Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46	
☐	Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18	

Selecting Central Government takes you to the landing page as follows:

Landing Page

Homepage

Validation Report

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. So



Whole of Government Accounts

Entity Selection



Navigating the Central Government book

Welcome to the Whole of Government Accounts Data Collection Tool for Central Government entities.

This is a new landing page that will take you directly into your DCT input tabs to do your submission. This will facilitate speedier navigation within your This landing page will help you navigate the different tabs that are available at the top of the screen.

Note: the Homepage is not required to be opened unless you are wanting to start your submission or change the workflow of your entity. In all other in to the tab you wish to work on.

You can then select your organisation from the drop-down list and navigate to the individual tabs of your Data Collection Tool.

The screen below is from the 'Homepage' which the is the main form for inputting data. You will only be able to see organisations for which your access security has been set for (in practice this means most users will see only one organisation).

Once you have selected the appropriate organisation, the selection will be applied to all other proforma tabs.

OSCAR WGA - Central Government Guidance

The screenshot shows the OSCAR WGA Central Government Guidance homepage. At the top is a navigation bar with tabs: Landing Page, Homepage (selected), Validation Report, Decimal Points Validations, Validations, Bulk CPID Input, CPID Transactions, 1. SoCI, 2. SoFP, and 3. Rest. Below the navigation bar is the OSCAR logo and the text 'Whole of Government Accounts'. To the right are information and warning icons. Below the logo are two buttons: 'CG PROFORMA GUIDANCE VIDEOS' and 'OTHER GUIDANCE VIDEOS'. To the right is a green 'VALIDATE' button. Below these is a section titled 'Entity Selection' with a dropdown menu showing 'organisation_wga Wales Office'. Below that is a section titled 'Return Information' with a 'Workflow Status' section showing 'Draft' and a 'START submission' button. To the right of the 'START submission' button is a text box explaining the submission process: 'Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, press 'Start' to commence DCT input.'

5.2.2 Navigating tabs

The below screenshot shows the areas presented as tabs along the top of each page and are accessible from any area.

At the top of each screen, you are presented with tabs which lists activities which can be performed as shown below and you scroll along to display additional tabs using the forward and back buttons:

The screenshot shows the IBM Planning Analytics with Watson interface. At the top is a navigation bar with tabs: IBM Planning Analytics with Watson™, Central Government (selected), and Andrew Mackay (STG) with a user icon and a help icon. Below the navigation bar is a toolbar with icons for refresh, share, undo, redo, save, and print. Below the toolbar is a row of tabs: < page, Validation Report, Decimal Points Validations, Validations, Bulk CPID Input, CPID Transactions, 1. SoCI, 2. SoFP, 3. Restatement Analysis, and 4. >. The 'page' tab is highlighted with a blue underline.

You can navigate from tab to tab by simply clicking on a tab, scrolling to the relevant tab.

The current tab will be highlighted as blue underlined, while hovering over a tab will highlight the tab as shown below.

OSCAR WGA - Central Government Guidance

IBM Planning Analytics with Watson™ Central Government Andrew Mackay (STG)

Validations Bulk CPID Input CPID Transactions 1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Operating

Consolidated Statement of Financial Position as at 31/03/2022

No Copy/Paste view filter is available on this tab

SAVE

	Balance Sheet as at 31 March 2022 £'000	Restated Balance Sheet 31 March 2021 £'000	Restatement £'000	Submitted Balance Sheet 31 March 2021 £'000	Comment
Non-current assets					
Property, plant and equipment	0	0	0	0	
Investment property	0	0	0	0	

5.2.3 Entering data

When you enter data and move to a different cell, the recent inputs will turn green. This is to differentiate between new data entry and data which has already been committed to the database. When you 'Save' or 'Refresh' the page, entered data will turn to black and be saved into the proforma.

IMPORTANT:

Please note negative numbers are to be entered with a minus sign (-). Using brackets to indicate negatives e.g. (1,000) will return an error.

Please be mindful of this when copying and pasting from your own workbook.

30,917.70	32,604.12	33,447.33	32,041.98
7,000.00	399.00	245.00	237.80
600.00	10,000.00	666.00	795.00

In the proforma templates different colour of cells have different functionality

1. **White cells** - allow data input and will be saved into the database when you click 'Save' or 'Refresh'.
2. **Light grey cells** – these cells represent calculated cells, prior year data, or pull data from other proforma tabs e.g., restatement data. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh,' entered data disappear and will not save into the database.
3. **Dark grey cells** – these not required for data entry. You may be able to enter data into these cells, however when you click 'Save' or 'Refresh,' entered data disappear and will not save into the database.

	Development Expenditure £'000	Patents £'000	Information Technology £'000	Other software & software licences £'000	Goodwill £'000
Intangible Assets Cost					
Carried forward at 31 March (as shown in last year's accounts)	6,288	0	6,170	14,739	1,772
Adjustment	0	0	0	0	0
Restated balance	6,288	0	6,170	14,739	1,772
Balance brought forward at 1 April	0	0	0	0	0
Additions	0	0	0	0	0
Donations	0	0	0	0	0
Impairment losses	0	0	0	0	0
Impairment reversal	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Transfers	0	0	0	0	0
As at 31 March 2020	0	0	0	0	0

IMPORTANT:

You can enter data into the dark grey cells, and it will impact on any subtotals/totals that are in this sheet. However, the data will not be saved to the database (and therefore will not count as part of your return), it may cause validations to fail and will disappear if you refresh the tab.

5.2.4 Saving and refreshing data

Once you have entered data, saving, or refreshing the page will turn the text black and commit the data to the database.

Clicking the 'Save' button will commit data to the database per the screenshot below.

Operating Income for the year ended
As at 31/03/

Spreadsheet View:

Sales of Goods and Services and Other Operating Income

Operating Income for the year 2018-19 £'000

Comment

Sales of goods and services and other operating income	0	
Revenue from Contracts with customers (IFRS15)	0	

You can also click on the refresh button indicated below which will also commit the data to the database and function as a saving function.

IBM Planning Analytics with Watson™

Central Government

Andrew Mackay (STG)

Please note that if you do not 'Save' or 'Refresh' your tab and navigate away, or close the web page, entered data will be lost.

IMPORTANT:

Please do not use the Refresh button on your web browser, please use Refresh/Save buttons on your worksheet.

5.2.5 Copy / paste input view

Some proforma tabs which have multiple tables can select a copy and paste spreadsheet view. This will allow you to easily copy and paste blocks of data from your own workbooks directly into OSCAR.

The relevant tabs will have the below drop-down menu, where you can select Copy/Paste and then 'Rebuild view' to change the sheet view.

Finance Cost and Other Income and Expenses for the year ended
As at 31/03/

Spreadsheet View:

Input

Copy/Paste

REBUILD VIEW

SAVE

Interest Receivable & Payable 2018-19 £'000

Comment

Finance Income

Interest receivable and similar income

5.2.6 Exporting data

Users can export the current proforma tab into an excel document.

Click on anywhere within the tab to reveal the full toolbar as follows and select export:

IBM Planning Analytics | Central Government

Edit Undo Redo Copy Paste Export

100%

Landing Page Homepage Validation Report Decm Export Validations Bulk CPID Input CPID Transactions - FAILED/READ ONLY CPID Transactions 1. SoCI 2. SoFP 3. Restatement Analysis 4. Tax 5. Operating Income 6. Opera

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

Current input method: CPID Transaction

SWITCH METHOD

VALIDATE

Hard Validation Errors: 0

Soft Validation Errors: 0

Publish

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

OR

Select Range of Accounts

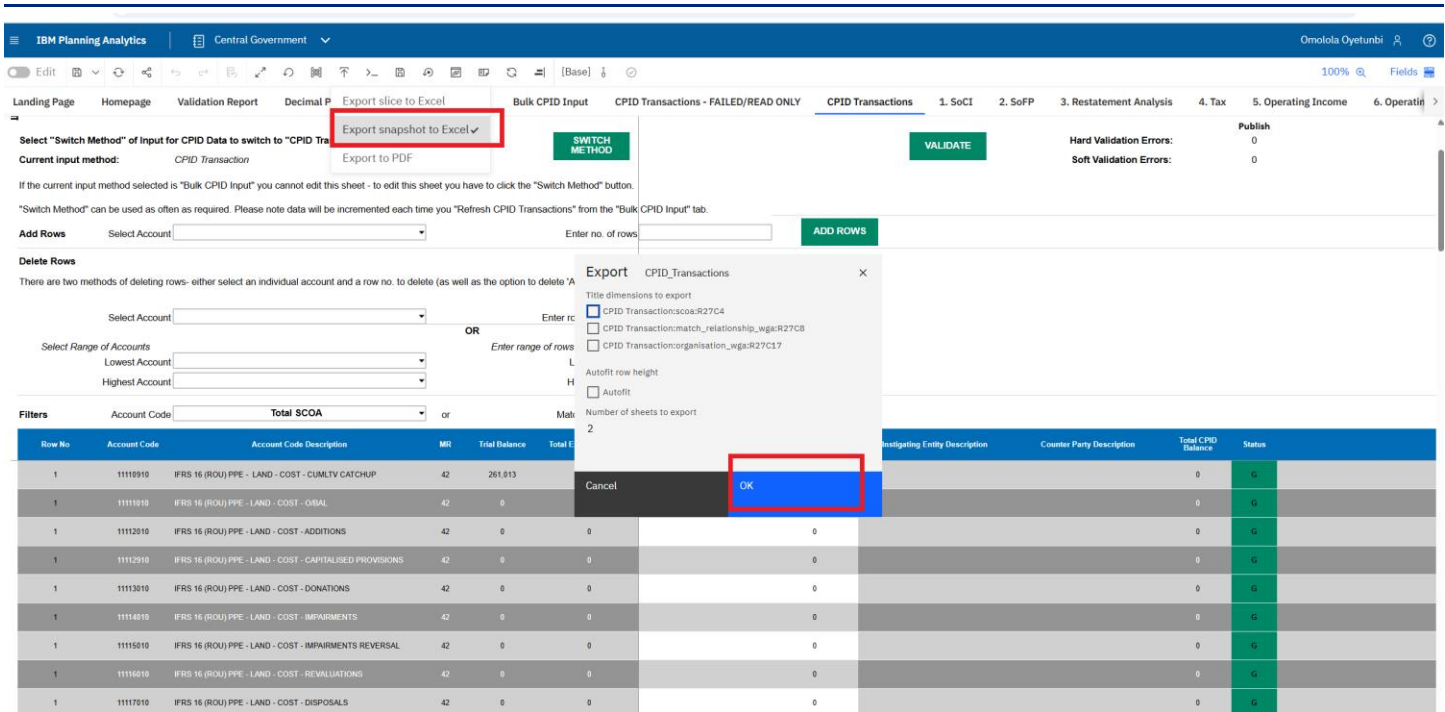
Lowest Account: Enter range of rows to delete: DELETE RANGE

Highest Account: Lowest Row no: Highest Row no:

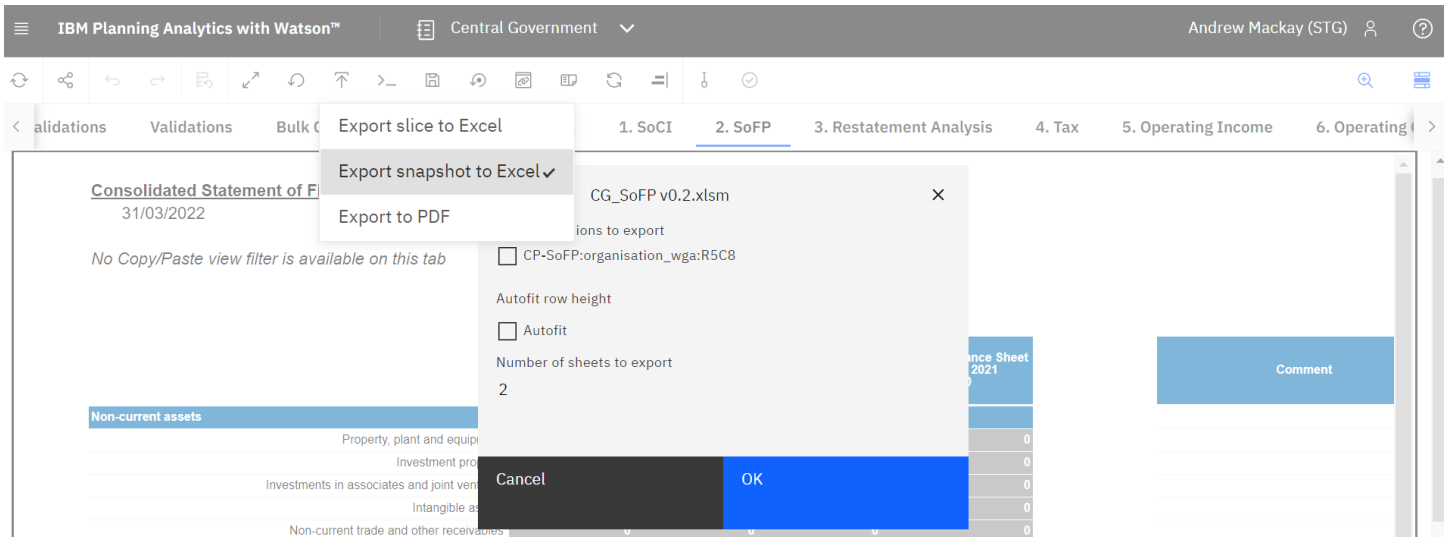
Filters

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

OSCAR WGA - Central Government Guidance



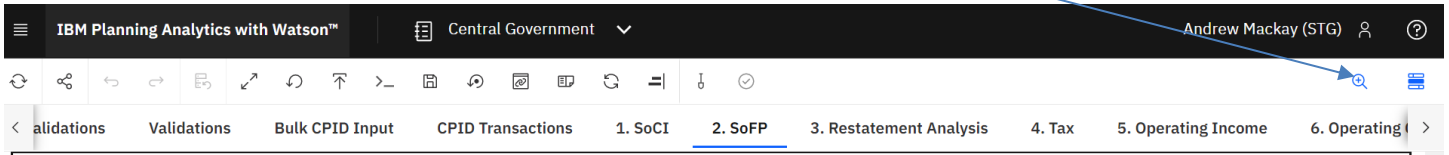
Click on export snapshot to excel and follow the instructions to download the excel file to your desktop.



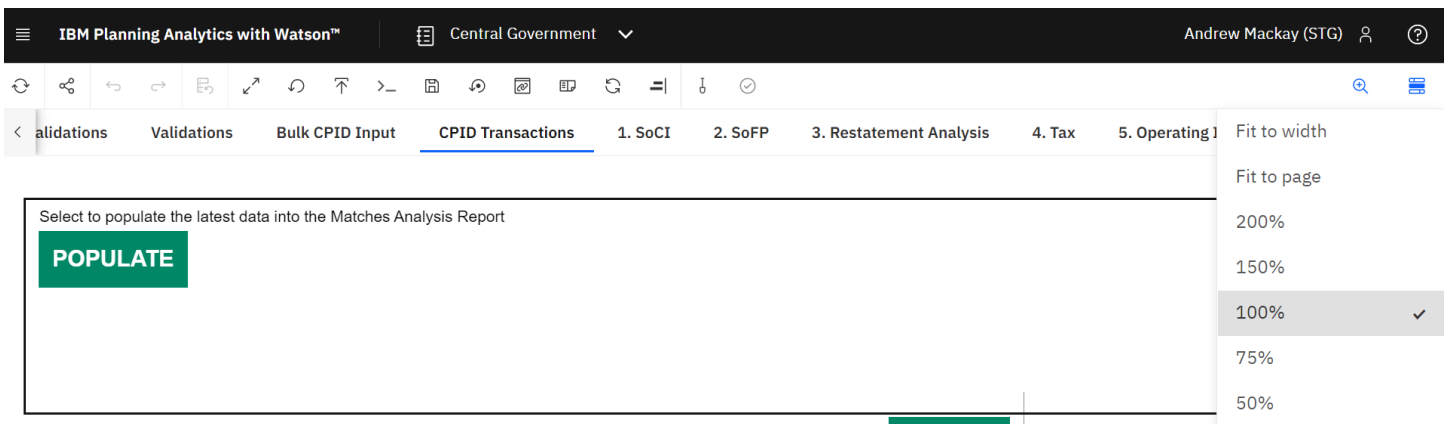
Please note that no formulas will be downloaded when you export the document.

5.2.7 Zoom Function

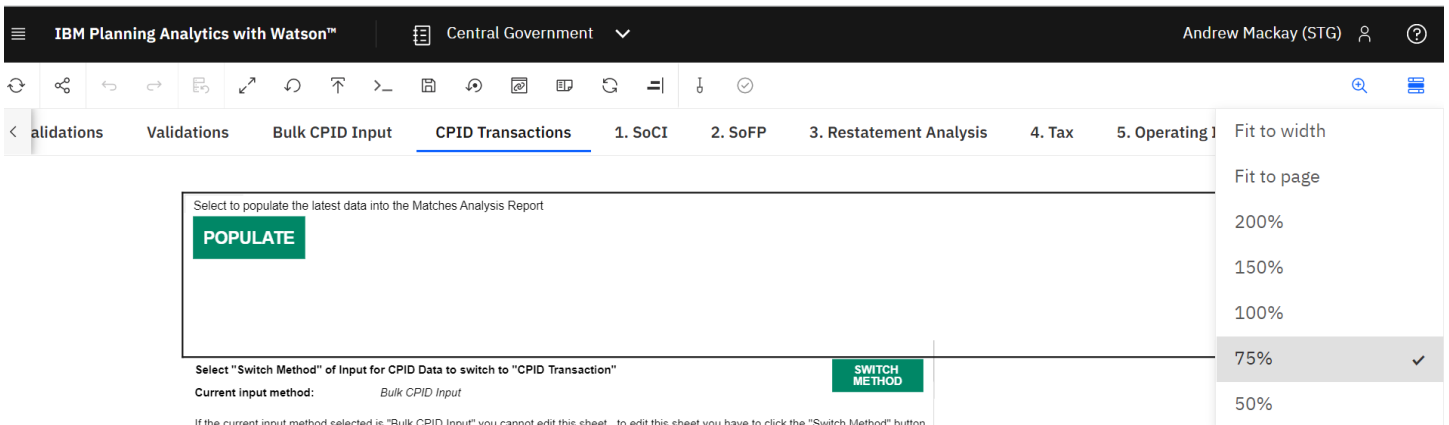
You can use the zoom functionality to be able to zoom in / out to view data within the tabs on the screen. There is a zoom button to the far right of the toolbar as follows:



Clicking on this will give you options to zoom in / out. Select the relevant option you require.



This is especially useful to display data in the CPID transactions tab. Click on 75% as follows:



Scroll down the screen to view transactions as follows:

OSCAR WGA - Central Government Guidance

IBM Planning Analytics with Watson™

Central Government

Andrew Mackay (STG)

↺

↻

↶

↷

📄

🔍

🖨

<

Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Restatement Analysis

4. Tax

5. Operating Income

6. Operating

>

Current input method:

Bulk CPID Input

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

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

OR

Enter range of rows to delete

DELETE RANGE

Select Range of Accounts

Lowest Account

Highest Account

Lowest Row no.

Highest Row no.

Filters

Account Code

Total SCOA

or

Match Relationship

All Match Relationships

REBUILD VIEW

Row No	Account Code	Account Code Description	MR	Tral Balance	Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount
1	14912000	IA- EMISSIONS ALLOWANCES - COST - ADDITIONS	22	0	0			0
1	14917000	IA- EMISSIONS ALLOWANCES - COST - DISPOSALS	22	0	0			0
1	16151000	NCA- TAXATION AND DUTIES DUE	12	0	0			0
1	16155000	NCA- PREPAYMENTS (NON-PFI)	10	0	0			0

5.3 Next steps

You will now be aware of the features found within the data input books to navigate, enter data effectively, save, and export data.

6 Step: Counter party transactions

6.1 Brief description

Departments that consolidate their NDPBs under CLOS need to split out CPID data into the contributing bodies. In this context, Instigating Entity means the core department or one of the NDPBs that make up the CLOS group.

Once you have clicked 'Start' on the Homepage you will be able to input counter party data. There are two options for entering counterparty transactions, either via the CPID transactions method, or bulk CPID input method. If you have few counterparty transactions you may want to use 'CPID transactions,' otherwise if you have a significant amount of counterparty transactions you may want to use 'Bulk CPID input.'

6.2 Mismatches - overview

Mismatches occur when there are differences between what you are pointing to another WGA organisation and what the corresponding organisation is pointing back.

This chapter will cover some broad categories of mismatch. It should be noted that there are many more individual reasons why data may not match which would require investigation on a case-by-case basis.

A mismatch analysis tool, or the mismatch report generated using this tool, is available to you. This will show your mismatches with other entities based on the current dataset available in OSCAR on that date.

Alternatively, you may be sent a mismatch report by the WGA team when a mismatch is being investigated. If this is before Cycle 2, then data can be amended within the DCT to resolve the mismatch. If the involved party's data has already been submitted, this may require a manual journal by the WGA team (therefore we would want to pick up on mismatches to prevent or correct them at an early stage).

Difference in amounts

This mismatch type occurs when the entities record the transaction to each other at differing amounts.

The balance agreement process should minimise the occasions when this occurs within central government for significant balances and ensure that evidence is recorded via the CG forms when significant mismatches do still exist.

Difference in counterparty allocation

One counterparty may have omitted to point to the other counterparty. This can be corrected within that parties CPID transactions sheet if picked up before the Cycle 2 stage.

This can also occur where there is confusion as to the correct counterparty due to an agency relationship. The resolution to such an issue would need to ensure that all balances internal to WGA are eliminated. Ideally the solution is agreed between all the parties to the transaction so that each step in the transaction is recorded in a way that aligns.

If one party reports a balance of say £900k, and the other does not due to materiality, the other party should report an equal amount in a similar MR to eliminate the balances.

Error in positive/negative signage

If you are allocating part of a negative signage amount to an entity on the CPID transactions sheet, you will need to ensure your allocation uses negative signage. If you use the opposite signage to what is expected, and the other party uses the correct signage, this causes a mismatch of double the value of the balance.

Please be alert to the warning messages within the CPID transactions tab which appear if unexpected signage is used.

Different match relationships

Agreement on use of match relationships forms part of the balance agreement process, so we would expect that occurrence of this issue on significant balances within central government would be limited.

The issue would occur when counterparties are classifying the balance differently, for instance one party treating an amount as a loan, while the other party records a trade receivable. The two sides of the transaction would then fall into different match relationships (which are designed to group together similar transaction types) and this causes a mismatch.

Resolution of this issue would require agreement of how the balance should be treated and corresponding amendment of the data in one parties DCT.

6.3 Activities

- CPID transactions
- Bulk CPID input
- Counterparty validation errors
- Matches analysis.
- CG forms.

6.3.1 How the CPID Transaction Tab Works

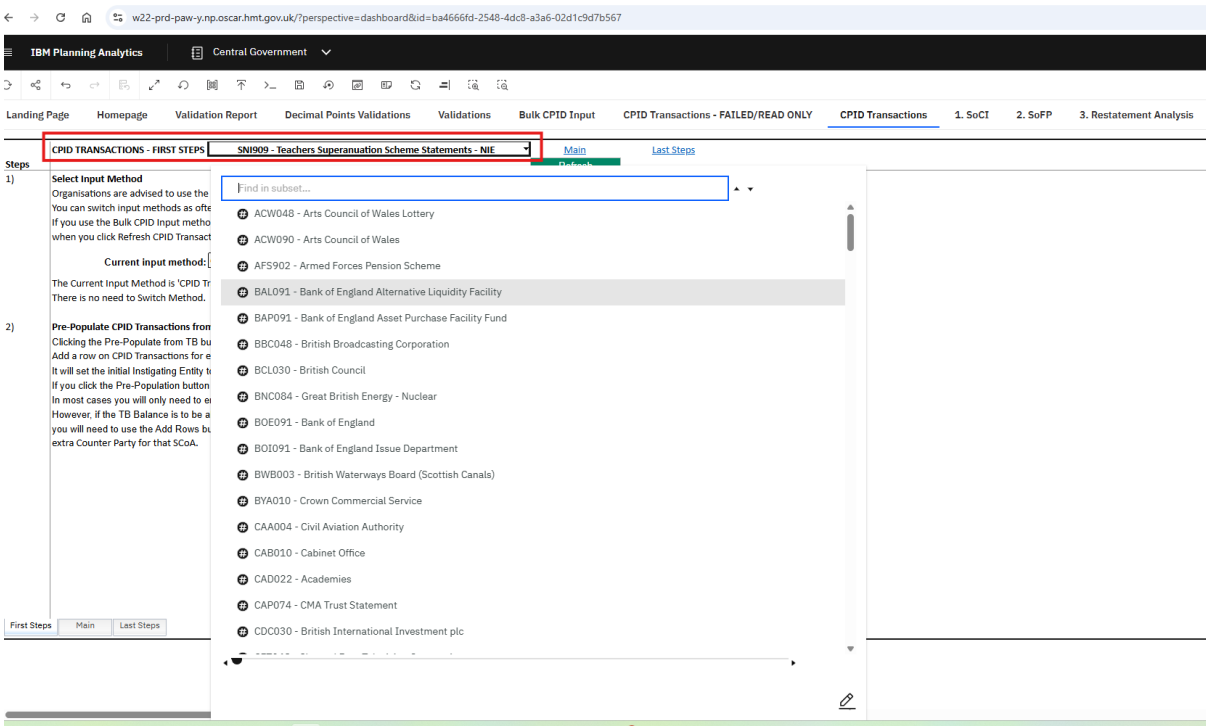
Please note that the CPID tab has been redesigned and refreshed to enhance user experience. Further details can be found on the WGA Knowledge Hub.

<https://khub.net/group/oscar-online-system-for-central-accounting-reporting>

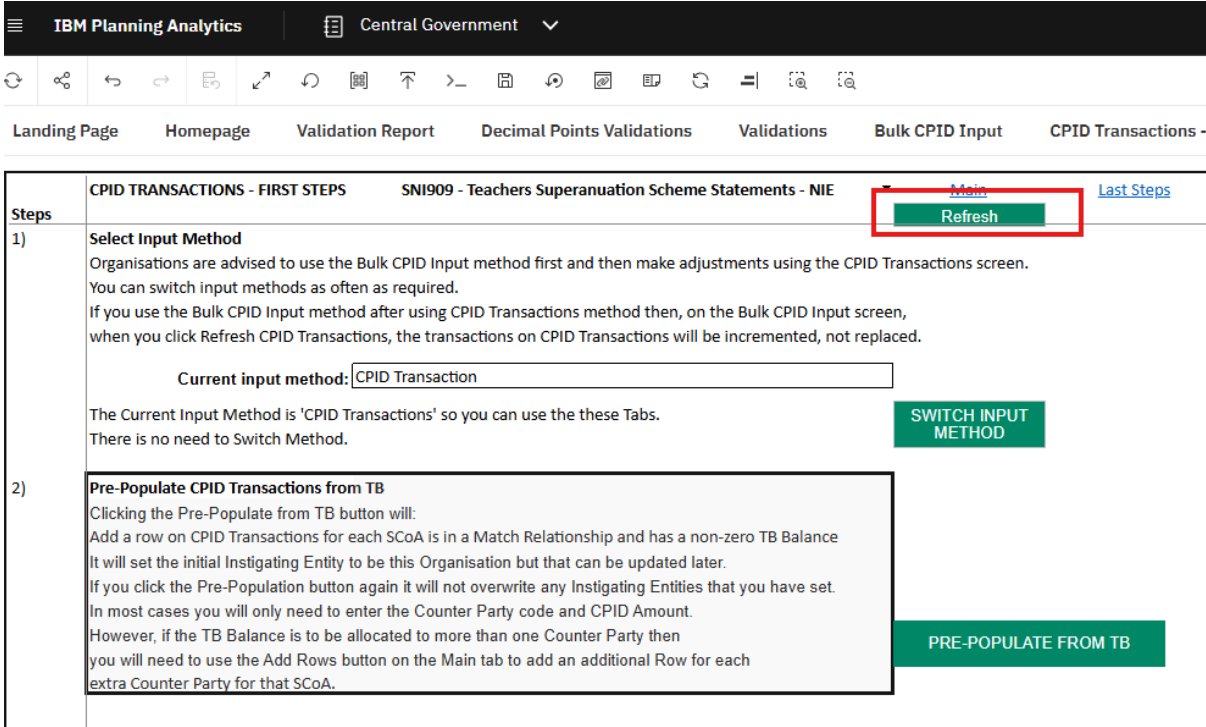
It is important that all steps below are followed in order for the entity to populate the CPID tab correctly and view their data on the Matches Analysis report.

1. Select Entity Select the entity you want to populate. Check that you are in the correct entity.

OSCAR WGA - Central Government Guidance



2. Click Refresh



3. Select Input Method Click the **Switch Method** button to select your preferred mode of editing.

- Organisations are advised to use the **Bulk CPID Input** method first, then make adjustments using the **CPID Transactions** screen. **Use the Bulk CPID Input method — this removes the need to pre-populate.**
- You can switch input methods as often as required.
- If you use the Bulk CPID Input method after using the CPID Transactions method, clicking **Refresh CPID Transactions** on the Bulk CPID Input screen will **increment** the transactions on CPID Transactions, not replace them.
- If the current input method is **CPID Transactions**, you can use those tabs directly — there is no need to switch method.
- If the current input method is **BULK CPID input**, you will be unable to edit the CPID tab

The screenshot shows the 'CPID TRANSACTIONS - FIRST STEPS' section of the OSCAR WGA interface. The 'Current input method' is set to 'CPID Transaction'. A red box highlights the 'SWITCH INPUT METHOD' button. The interface includes a navigation bar with tabs: Landing Page, Homepage, Validation Report, Decimal Points Validations, Validations, Bulk CPID Input, and CPID Transactions - FAILED/READ ON. The 'CPID TRANSACTIONS - FIRST STEPS' section has a dropdown menu for 'SNI909 - Teachers Superannuation Scheme Statements - NIE' and a 'Refresh' button. The 'Steps' section lists instructions for selecting the input method and switching between methods.

4. Click the Pre-Populate CPID Transactions from TB Button

Clicking the **Pre-Populate from TB** button will:

- Add a row on CPID Transactions for each SCOA that is in a Match Relationship and has a non-zero TB Balance.
- Set the initial Instigating Entity to this organisation — this can be updated later.
- **Not** overwrite any Instigating Entities you have already set if clicked again.
- In most cases, you will only need to enter the Counter Party code and CPID Amount.
- If the TB Balance is to be allocated to more than one Counter Party, use the **Add Rows** button on the Main tab to add an additional row for each extra Counter Party for that SCOA.

OSCAR WGA - Central Government Guidance

CPID TRANSACTIONS - FIRST STEPS **SNI909 - Teachers Superannuation Scheme Statements - NIE** [Main](#) [Last Steps](#)

Steps

1) **Select Input Method**
Organisations are advised to use the Bulk CPID Input method first and then make adjustments using the CPID Transactions screen.
You can switch input methods as often as required.
If you use the Bulk CPID Input method after using CPID Transactions method then, on the Bulk CPID Input screen, when you click Refresh CPID Transactions, the transactions on CPID Transactions will be incremented, not replaced.

Current input method:

The Current Input Method is 'CPID Transactions' so you can use the these Tabs.
There is no need to Switch Method.

2) Pre-Populate CPID Transactions from TB
Clicking the Pre-Populate from TB button will:
Add a row on CPID Transactions for each SCoA is in a Match Relationship and has a non-zero TB Balance
It will set the initial Instigating Entity to be this Organisation but that can be updated later.
If you click the Pre-Population button again it will not overwrite any Instigating Entities that you have set.
In most cases you will only need to enter the Counter Party code and CPID Amount.
However, if the TB Balance is to be allocated to more than one Counter Party then you will need to use the Add Rows button on the Main tab to add an additional Row for each extra Counter Party for that SCoA.

SWITCH INPUT METHOD

PRE-POPULATE FROM TB

5. Click the Main Button Click the **Main** button at the bottom of the page to go to the CPID tab itself. This will take you to the CPID tab where you can begin editing.

- You can click any of the buttons to navigate to the step you want. Each tab has links to the other tabs.

IBM Planning Analytics **Central Government**

CPID Transactions - FAILED/READ ONLY **CPID Transactions**

CPID TRANSACTIONS - FIRST STEPS **SNI909 - Teachers Superannuation Scheme Statements - NIE** [Main](#) [Last Steps](#)

Steps

1) **Select Input Method**
Organisations are advised to use the Bulk CPID Input method first and then make adjustments using the CPID Transactions screen.
You can switch input methods as often as required.
If you use the Bulk CPID Input method after using CPID Transactions method then, on the Bulk CPID Input screen, when you click Refresh CPID Transactions, the transactions on CPID Transactions will be incremented, not replaced.

Current input method:

The Current Input Method is 'CPID Transactions' so you can use the these Tabs.
There is no need to Switch Method.

2) Pre-Populate CPID Transactions from TB
Clicking the Pre-Populate from TB button will:
Add a row on CPID Transactions for each SCoA is in a Match Relationship and has a non-zero TB Balance
It will set the initial Instigating Entity to be this Organisation but that can be updated later.
If you click the Pre-Population button again it will not overwrite any Instigating Entities that you have set.
In most cases you will only need to enter the Counter Party code and CPID Amount.
However, if the TB Balance is to be allocated to more than one Counter Party then you will need to use the Add Rows button on the Main tab to add an additional Row for each extra Counter Party for that SCoA.

SWITCH INPUT METHOD

PRE-POPULATE FROM TB

Main

6. Complete the Last Steps Click the **Last Steps** button at the bottom of the page.

OSCAR WGA - Central Government Guidance

- This will take you to another tab.

CPID TRANSACTIONS - MAIN WORK TAB

Add Rows: Select Account, Enter no. of rows to add for Account

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 Range of Accounts (Lowest Account, Highest Account, Lowest Row no, Highest Row no)

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

Row No	Account Code	Row No (RHS)	Account Code Description	MB	Total Balance	Total External Balance	Initiating Entity Code	Counter Party Code	CPID Amount	Initiating Entity Description	Counter Party Description	Total CPID Balance	Status
1	18199000	1	CA - OTHER RECEIVABLES (CA)	10	8,885	8,875	W0809	PPS011	810	Teachers Superannuation Scheme Statements - HIE	DfF- Superannuation & Other Allowances - HIE	810	G
1	21321000	1	NCL - UNP SCH LIAB - GRP TRANS TO PUBLIC UNFUNDED	39	-5,626	-5,626	SN009		0	Teachers Superannuation Scheme Statements - HIE		0	R
1	26132000	1	CL - TAXATION AND SOCIAL SECURITY PAYABLE TO HMRC	12	-7,795	0	W0809	RTD13	-7,795	Teachers Superannuation Scheme Statements - HIE	HM Revenue and Customs taxes and duties	-7,795	G
1	26141000	1	CL - AMOUNTS DUE TO THE CONSOLIDATED FUND	14	-5,141	0	W0809	NCF043	-5,141	Teachers Superannuation Scheme Statements - HIE	Northern Ireland Consolidated Fund	-5,141	G
1	26172000	1	CL - TRADE PAYABLES	10	-2,315	-2,315	SN009		0	Teachers Superannuation Scheme Statements - HIE		0	R
1	26179010	1	WTS 16 CL - OTHER PAYABLES	42	-1,124	-1,124	SN009		0	Teachers Superannuation Scheme Statements - HIE		0	R
1	44512000	1	INC - PENSION CONTRIBUTIONS REC - FROM EMPLOYER	39	-381,713	-87,964	W0809	EDA203	-278,384	Teachers Superannuation Scheme Statements - HIE	Education Authority	-283,749	R
2	44512000	2	INC - PENSION CONTRIBUTIONS REC - FROM EMPLOYER	39			W0809	DEY205	-5,365	Teachers Superannuation Scheme Statements - HIE	Department for The Economy - HIE		G

First Steps Main Last Steps

- It will also show you any validation errors on the CPID tab. Resolve these and complete the process.
- Click **Refresh Validations**.
- Click **Populate Matches Analyse Report**.

CPID TRANSACTIONS - LAST STEPS

Steps:

- Refresh the Validation Error Counts
 - REFRESH VALIDATIONS
 - Error Count: Hard Validation Errors: 7, Soft Validation Errors: 0
- Confirm that there are no Hard Validations
- Click this to populate the Matches Analysis Report
 - POPULATE MATCHES ANALYSIS REPORT
- Navigate to Shared \WGA \Data Collection and open the Matches Analysis Tool to check for any mismatches in terms of what any Counter Party organisation say they owe to or are due from your Organisation. (Bear in mind that they might not have submitted yet)

First Steps Main Last Steps

If you have chosen to enter your Counterparty Transactions via CPID Transaction method, please follow the steps below:

6.3.2 CPID transactions

If you have chosen to enter your Counterparty Transactions via CPID Transaction method, please follow the steps below:

1. Under 'Add Rows,' select the account code that you wish to enter CPID transactions.

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

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.

1 Add Rows Select Account

Delete Rows Select Account

Filters Account Code

Row No	Account Code	MR	Trial Bal
1	14912000	22	133
2	14912000	22	
1	14917000	22	0
1	16151000	12	0
1	16155000	10	0
1	16156000	10	10,163
1	16157000	10	0

2. Enter the number of rows / transactions for the selected account code and select 'Add rows'.

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

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

SWITCH METHOD

Enter no. of rows

ADD ROWS **2**

3. Under the Instigating Entity Code, enter in the organisation codes from your group that have instigated the CPID transaction.
4. After selecting the instigating entity, select the organisation ID for the Counter party Code.
5. When you have the list of instigating and counterparty organisations you can enter the values of the transactions between the organisations that make up the TB amount, in the CPID Amount column. Remember to use '-' to signify negative numbers, not '()

Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount	Instigating Entity Description	Counter Party Description	Total CPID Balance
-4,744	CAB010	BIS084	100	Cabinet Office	Dept. for Business, Energy & Industrial Strategy	4,877
		3	4,777	5		
0			0			0
0			4			0
0			0			0
10,163			0			0
			0			
			0			

6. Mach Relationship Code will be presented in the 'MR' column.
7. You can add comments in the 'User Comments' column, if needed

MR	Trial Balance	User Comment	Auditor Comment	CPID Input Latest User and Timestamp
22	0			
22	0			
12	0			
10	0	7		
10	0			
10	0			
11	0			
10	0			

8. Select validate when you have completed your data entry.
9. Your validation errors will appear in the 'Publish' and 'Submission' columns.

VALIDATE	8	Publish	9	Submission
	Hard Validation Errors:	281		281
	Soft Validation Errors:	0		0

Please make sure that all 'Hard Validation Errors' are resolved and for all 'Soft Validation Errors', comments are provided. You will not be able to Publish counter party transaction if there are Hard Validation Errors.

Publish validation errors prevent you from being able to share CPID transactions (e.g., incorrect CPID code) for other organisations to view, while submission validation errors prevent you from progressing in the workflow steps (e.g., entering a negative where a positive value is expected).

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.

6.3.3 Bulk CPID input

- Organisations are advised to use the Bulk CPID Input method as the recommended approach, as this removes the need to pre-populate. Any subsequent adjustments can then be made using the CPID Transactions screen.
- If you do have multiple CPID transactions to enter at once, you can use 'Bulk CPID Input' method. **You should only use the Bulk input data once and then edit it via the CPID transaction tab.** Users need to navigate to the CPID Transactions tab to delete or correct the initial entry made on the BULK CPID input tab.

- If there is already data in this worksheet, that you would like to clear, select 'Clear data.'

Select "Clear Data" to remove all data in the input grid.

1

CLEAR DATA

- Please make sure your current input method is 'Bulk CPID Input' before entering data on this worksheet.

Select "Switch Method" of Input for CPID Data to switch to "Bulk CPID Input" method.

Current input method: Bulk CPID Input 2

SWITCH METHOD

- Select the number of Counter Party Transactions and select 'Add CPID Rows'

Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.

50

ADD CPID ROWS

3

- Once you have entered the "Account Code", "Instigating Entity Code", "Counter Party Code", "CPID Amount £000s" and "User Comment (Optional)" if desired, for each of your lines then press "Validate CPID Input" to validate data.

No validation errors

5

VALIDATE CPID
INPUT

4

Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete
14912000	BIS004	CPS016	350	Dept. for Business, Energy & Industrial Strategy	The Crown Prosecution Service	IA - EMISSIONS ALLOWANCES - COST - ADDITIONS	G	Complete

- Any Validation errors will appear in this section.'
- Once you have completed and validated your 'CPID INPUT,' select 'Refresh CPID Transactions.' Please note data entered and refreshed will also appear in the 'CPID Transactions' worksheet.

REFRESH CPID
TRANSACTIONS

6

6.3.4 Counterparty CPID validation errors

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.
- The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.
- The Counterparty Code is not valid for this SCOA. Please change SCOA or use a valid Central Gov Counterparty Code.
- The Counterparty Code is not valid for this SCOA. Please change SCOA or use a valid Local Gov Counterparty Code.
- The Counterparty given is not required to submit a Return and therefore cannot be a valid Counterparty.

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.

CPID 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.
The Counterparty code has been entered more than once for the same SCOA. Please aggregate the amounts and report as one line entry.	Please aggregate the amounts and report as one line entry
The Counterparty Code is not valid for this SCOA. Please change SCOA or use a valid Central Gov Counterparty Code.	Please change SCOA or use a valid Central Gov Counterparty Code.
The Counterparty Code is not valid for this SCOA. Please change SCOA or use a valid Local Gov Counterparty Code.	Please change SCOA or use a valid Local Gov Counterparty Code.
The Counterparty given is not required to submit a Return and therefore cannot be a valid Counterparty.	Please allocate to the Parent entity. If one does not exist, please do not leave SCOA unallocated

6.3.5 Matches analysis.

You are able to run the Matches Analysis tool where you are able to view other organisations published counterparty transactions. This can be run at any time and is dependant on organisations inputting and publishing counterparty transactions via the Homepage.

This is one of the most significant changes to OSCAR compared to OSCAR 1. The ability to create a matches report and review mismatches before you make your cycle 1 submission should reduce the number of adjustments needed between cycle 1 and cycle 2.

To navigate to the Matches Analysis Tool, return to the WGA landing page and select Matches Analysis Tool as highlighted below:

Reports and Analysis

Create

Shared					Personal	Favorites	Recents
Shared / WGA / Data Collection							
☐	Name	Location	Type	Last modified			
☐	Central Government	Shared/WGA/Data Collection	Book	02/05/2025 11:16			
☐	Local Government	Shared/WGA/Data Collection	Book	02/05/2025 11:14			
☐	Process Management	Shared/WGA/Data Collection	Book	14/04/2025 10:32			
☐	Trial Balance Input- Central Government	Shared/WGA/Data Collection	Book	21/11/2024 10:49			
☐	Trial Balance Input- Local Government	Shared/WGA/Data Collection	Book	06/09/2024 10:33			
☐	Matches Analysis Tool	Shared/WGA/Data Collection	Book	23/08/2023 16:59			

This will open the below tab with multiple filters, which will generate a report of counterparty transactions based on selections to identify counterparty mismatches:

1. *MR* – filter for specific match relationships
2. *Account filter* – for specific SCOA codes
3. *Organisaton* – filter for Organisations
4. *Org LG/CG* – filter for Local or Central Government bodies
5. *Org Detailed Type* – filter for a specific organisation types within the organisational hierachy e.g. Departmental Group, or England Central government
6. *CPID* – filter for a specific counterparty
7. *CPID LG/CG* – filter for the counterparty Local or Central Government bodies
8. *CPID Detailed type* – filter for a counterparty organisational type within the organisational hierachy e.g. Departmental Group, or England Central government

Display TOP -you can select the number of transactions to display in the drop-down box.

1	2	3	4	5	6	7	8	9
MR	Account	Organisation	Org LG/CG	Org Detailed Type	CPID	CPID LG/CG	CPID Detailed Type	Display TOP
All	Total SCOA	HMT087	All	All	Select an existing CPID	All	All	10
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	Mismatches by
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	Absolute Value
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	REFRESH
All	Total SCOA	Select an existing organisation	All	All	Select an existing CPID	All	All	

MR	SCOA	Organisation	CPID	Instigated	Received	Mismatch	Absolute Value	CPID Status

Click the 'Refresh' button to update the view of transactions.

The Matches tool is flexible enough to allow you to select up to five sets of filters based on selections for specific matches to view. Select your CPID in column 3 to see all items you have entered or select your CPID in column 4 to see all items others have pointed at you.

6.3.6 CG Forms

To help the balance of agreement process, the CG01 and CG02 forms have been automated to pull data populated in the counterparty transaction tabs (Bulk CPID Input of CPID Transactions) of the Central Government book.

To navigate to the CG forms, return to the WGA landing page and select CG Forms as highlighted below:

Reports and Analysis

Shared Personal Favorites Recents					
Shared / WGA / Data Collection					
↺ ⌵ ⌵ ⌵					
☐	Name	Location	Type	Last modified	↓
☐	 Central Government	Shared/WGA/Data Collection	Book	14/12/2022 10:46	♥ ⋮
☐	 Process Management	Shared/WGA/Data Collection	Book	13/12/2022 17:18	♥ ⋮
☐	 CG Forms	Shared/WGA/Data Collection	Book	22/11/2022 10:59	♥ ⋮
☐	 Process Owne...tches Report	Shared/WGA/Data Collection	Book	08/09/2022 17:19	♥ ⋮

This book contains both the CG01 Confirmation and CG02 Annex. The first tab relates to CG01 Confirmation.

6.3.6.1 CG01 Confirmation

1. Select the initiating organisation. This will be based on the organisations you have access to
2. Select the receiving counterparty for which to populate the template.
3. A timestamp is included for the purposes of version control.
4. You can set the materiality and agreement level where necessary, there are default values included.
5. Once all the filters have been selected click the Refresh button to populate the forms below.

Balances and Transactions Between

Initiator: HMT087
Receiver: Select an existing CPID

Receiver workflow status:
For period ended: 2019-20
Timestamp: 31-05-2020

Materiality set at (in £'000s): 5000 (£5,000k is default)
Agreement level set at (£'000s): 200 (£200k is default)

Available Match Relationships:

REFRESH

The form is now ready for export.

Once exported you can enter the sign off details and forward the document to the counter party for agreement. OSCAR does not include functionality to communicate with other users, so you will need to download the form and email it to the counterparty to agree balances.

6.3.6.2 CG02 Annex

1. Complete balances with counter parties in either part (a) or (b) of the form
2. Select the initiating authority in the dropdown.
3. Click 'Refresh' which should populate Name of counter party, CPID code, Account description, SCOA and Match relationships columns.
4. When part (a) has been completed, you are able to export the document to excel.

Initiator: HMT087

Latest workflow action: Open
Timestamp: 31/05/2020

Completed by:
Completed on:
Reviewed by:

REFRESH

1 Part (a)
Complete this table where accrual adjustments/cash payments can be identified (preferred method):

Name of Local Authority Body	CPID Code	PY Reversal of Accrual £000	Cash Paid £000	Year End Accrual £000	Total £'000

1 Part (b)
OR: Complete this table if accrual adjustments/cash payments cannot be reasonably identified without considerable additional work:

Name of Local Authority Body	CPID Code	PY Reversal of Accrual £000	Cash Paid £000	Year End Accrual £000	Total

Where necessary copy and paste lines from part (a) to part (b), this is only for values greater than £1m. You can enter the sign off details and forward the document (offline) to the counter party for agreement.

6.4 Next steps

Once you have entered your CPID information you can navigate to the Homepage and 'Publish' your CPID data for other organisations to view via the Matches Analysis Tool. After publishing your CPID data you will also be able to utilise the prepopulated CG form.

7 Step: Central Government data entry

7.1 Brief description

In this section you will be able to enter and submit your financial data.

7.2 Activities

- Selecting your organisation and starting your submission
- Homepage and Submission cycles
- Trial balance method
- Proformas
- Restatements
- Validations.

7.2.1 Selecting your organisation and starting your submission

The screenshot shows the OSCAR Whole of Government Accounts interface. At the top, there is a blue header with the OSCAR logo and the text 'Whole of Government Accounts'. To the right of the header are three icons: an information icon (i), an exclamation mark icon (!), and a question mark icon (?). Below the header is a green button labeled 'VALIDATE'.

The main content area is divided into two sections. The top section is titled 'Entity Selection' and contains a dropdown menu with the text 'organisation_wga HM Treasury'. The bottom section is titled 'Return Information' and contains a table with the following columns: 'Workflow Step' and 'Guidance'.

Workflow Step	Guidance
START submission	Firstly select if your organisation is above or below the audit threshold and is a major or minor body from the dropdown lists provided, then press 'Start' to commence DCT input.
PUBLISH CPID transactions	Publish CPID transaction to matches report. (Matches will now be visible to counterparties)
LOCK SUBMISSION for review/audit acceptance	• If your organisation is below the audit threshold, select this step to proceed to cycle 1 submission. You will have a chance to review before submitting cycle 1. • For audited organisations, select this step to lock your submission for audit acceptance.
SUBMIT and close FOR 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.

7.2.2 Homepage and submission cycles

Step 1 – start submission.

To start inputting data, you will need to select.

- If your organisation is a Minor body Yes/No

- If you are below the minor bodies' threshold, you will need to complete a CG03 form. OSCAR provides a link to this form.

The status of the DCT process starts as '**Open**'.

- Select 'no' to the minor body question if your entity is above the minimum threshold for completing a WGA return.
- Provide an alternative email contact by entering it into the update value box and clicking "update".
- Click "START" to begin your return.
- Once started, the Workflow Status under 'Return Information' will change to Draft.
- After initiating your DCT process, input the data across the different tabs. Step 2 follows once you've completed the data input, including the CPID entry. **There's no need to revert to Open.**
- The status will change when you move your DCT to the next stage. You cannot go back on previous steps on the DCT.

By selecting Central Government Book, you will be presented with the following 'Homepage' screen, which is the start point for the data collection, following access to the landing page, navigate to the Homepage screen.

You will be able to select your organisation for which to submit data for in the Entity selection drop down box. Once selected here, the organisation will be applied to all other input tabs.

A summary of the workflow steps is also shown here for reference.

Steps for Cycle 1

Step 1 - Start submission

Press 'Start' to commence DCT Input.

Is your organisation a minor body?

Select

Are you above or below the audit threshold?

Select

START

Please provide an alternative contact, this can be a line manager, colleague or senior member of the finance team. This will allow us to keep in touch if you move on or are not available.

Alternate Email

Current value

test1@email.com

Update value

UPDATE

[WGA 2018-19 form: CG-03 template for minor body exemption from completing WGA returns](#)

An alternative contact can be provided and saved in the form. You will find the OSCAR General Data Protection Regulation (GDPR) policy at <https://www.gov.uk/government/collections/the-online-system-for-central-accounting-and-reporting-oscar-tool>.

Step 2 – Publish CPID transactions.

Once you have started the submission you are able to enter counterparty transactions in either the Bulk CPID Input or CPID Transaction input forms

When you have completed entering CPID data, click 'Publish' on the Homepage for all other counterparties to view.

This will enable organisations to work with other organisations to resolve counterparty balances at any point before Cycle 2 submission.

Step 2 - Publish CPID transactions

Publish the CPID transaction to matches report.
(Matches will now be visible to counterparties)

PUBLISH

[WGA 2018-19: match relationships](#)
[WGA 2018-19: counter-party identifier \(CPID\) list](#)
[WGA 2018-19 form: CG-01 template for agreeing balances with other WGA bodies](#)

Hard
Validations

0

Soft
Validations

0

The validations for this step are detailed on the CPID Transactions tab as 'Publish' validation errors.

You will only be able to 'Publish' if there are no hard validation errors, therefore all these need to be resolved before publishing counterparty data.

There are links which allow you to download useful document such as the match relationships, list of counterparty identifiers, and the CG-01 templates.

Please Note:

There is a separate book where you will find CG-01 and CG-02 forms which can be prepopulated from already entered counter party data. This explained in Annex B – CG forms of this guidance.

Step 3 – Lock submission for review/audit acceptance

Once you have completed the proformas you can 'Lock submission' which will indicate the submission is ready to proceed to the next stage.

Here, you will be able to lock and progress to Cycle 1 submission.

Step 3 - Lock submission for review/audit acceptance

If your organisation is below the audit threshold, select this step to proceed to cycle 1 submission. You will have a chance to review before submitting cycle 1.
For audited organisations, select this step to lock your submission for audit acceptance.

LOCK SUBMISSION

**BACK TO STEP 2
PUBLISH CPID**

You can also run the Audit Report at this point. Instructions for running the Audit Report can be found at **'7.2.6 Audit Report.'**

Step 4 – Submit and close Cycle 1

To complete Cycle 1, click the 'Submit for Cycle 1' button which also allows the audit process to begin.

Here, you will be able to submit for Cycle 1 after locking the submission.

IMPORTANT:

Please note you will not be able to submit if there are hard validation errors and once submitted you will not be able to amend your submission. If you do need to make changes, please make changes in Cycle 2.

All organisations can run the Audit Report at this point. Instructions for running the Audit Report can be found at **'7.2.6 Audit Report.'**

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 without Central WGA team's unlock request.

SUBMIT FOR CYCLE 1

**REFRESH
VALIDATIONS**

**Hard
Validations**

0

**Soft
Validations**

0

**Submission
Deadline**

01-01-2019

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.

Step 5 - Reopen for Cycle 2 changes.

Following audit review, you can reopen the submission to make any changes agreed with your auditor to your data. Do not proceed to step 6 until mismatches identified have been investigated and actioned.

Here, you will be able to reopen your submission for Cycle 2 after you have submitted Cycle 1.

Steps for Cycle 2

Step 5 - Reopen for Cycle 2 changes

If your return is below the audit threshold, select to reopen DCT for cycle 2 changes.

For audited organisations, unlock to enter auditor agreed revisions.

**REOPEN FOR CYCLE 2
CHANGES**

Step 6 – Lock for Cycle 2

To complete Cycle 2, click the 'Lock for Cycle 2' button.

There are also links which download the *CG-04 management review checklist* and *CG-05 template for the notification of audit completion*.

Please note you will not be able to submit if there are hard validation errors.

Step 6 - Lock for Cycle 2

If you are above the audit threshold, please click to lock for cycle 2 and provide the updated auditor report to your auditors. If they confirm they are happy with the final numbers, please proceed to step 7. If not, please make changes as agreed with your auditors before proceeding to step 7.

If your return is below the audit threshold, select to lock for cycle 2. You will have the chance to review before submitting.

LOCK FOR CYCLE 2

**BACK TO STEP 5
REOPEN FOR CYCLE 2**

**Hard
Validations**

0

**Soft
Validations**

0

**Submission
Deadline**

01-04-2019

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.

[WGA 2018-19 form: CG-04 management review checklist for central government](#)

[WGA 2018-19 form: CG-05 template for the notification of audit completion](#)

You can also run the Audit Report at this point. Instructions for running the Audit Report can be found at **'7.2.6 Audit Report.'**

Step 7 – Submit to finalise Cycle 2 and complete WGA return.

Finalising Your Submission

To complete the WGA process, enter your organisation's contact details and auditor information before clicking **'Submit to finalise WGA return.'**

You should only lock the Cycle 2 submission once your audit is complete, and you have received confirmation from the auditors.

Please note that after submitting the final return, **no further changes can be made to the data.** If modifications are required, contact the WGA team at CG_WGAreturns@hmtreasury.gov.uk.

There is no confirmation email following final submission. However, you can verify your submission on your Homepage—the workflow status should reflect this.

Submission at **Step 7** is only allowed if your accounts have been **published online** and your **DCT agrees with your entity's published accounts.**

Step 7 - Submit to finalise Cycle 2 and complete WGA return

If your return is below the audit threshold, submit to finalise your WGA return.

For entities with DCT above the audit threshold and audited, click to submit to finalise your WGA return once the audit is completed and changes are agreed and processed.

NOTE: Once submitted, you will not be able to move back to previous workflow steps. Your DCT return will be complete.

ONLY SUBMIT AT STEP 7 IF YOUR ANNUAL STATUTORY ACCOUNTS HAVE BEEN SIGNED AND APPROVED BY AN INDEPENDENT AUDITOR and your published accounts agree with your Cycle 2.

On behalf of Academies

I understand that I should only submit a Cycle 2 DCT if my entity's accounts have been audited and approved. I can confirm my entity's Annual Accounts have been audited and approved by an independent auditor and I can also confirm that my entity's DCT at Step 7 agrees to the entity's published Audited Accounts.

Enter a Y in the box to confirm that you have read the above text and agreed to the conditions for Step 7

**SUBMIT TO FINALISE
WGA RETURN**

7.2.3 Trial balance method

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

To enter your Trial Balance, select your Trial Balance Input Book:

Reports and Analysis Create

Shared Personal Favorites Recents

Shared / WGA / Data Collection

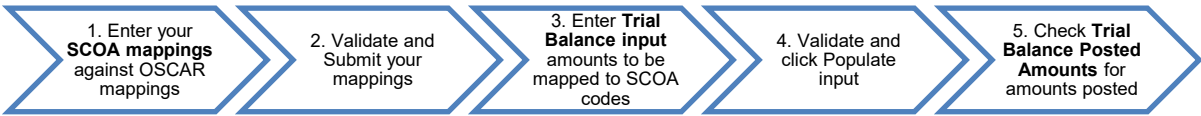
☐	Name	Location	Type	Last modified	
☐	Central Government	Shared/WGA/Data Collection	Book	02/05/2025 11:16	♡ ⋮
☐	Local Government	Shared/WGA/Data Collection	Book	02/05/2025 11:14	♡ ⋮
☐	Process Management	Shared/WGA/Data Collection	Book	14/04/2025 10:32	♡ ⋮
☐	Trial Balance Input- Central Government	Shared/WGA/Data Collection	Book	21/11/2024 10:49	♡ ⋮
☐	Trial Balance Input- Local Government	Shared/WGA/Data Collection	Book	06/09/2024 10:33	♡ ⋮

Under the Trial Balance Input book, you will find the following tabs:

IBM Planning Analytics with Watson™ Trial Balance Inp ... Government Andrew Mackay (STG)

Homepage SCOA Mapping Trial Balance Input Trial Balance Posted Amount Available SCOA

Trial Balance entry steps outlined:



To input your Trial Balance data, you must first map your TB codes to the OSCAR Standard Chart of Accounts (SCOA) codes.

Follow the steps as outlined in the SCOA Mapping Tab:

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



2. Enter the number of accounts that you would like to map against available SCOA and select create mapping rows. The system supports 3,000 rows, to allow for mass population.

2

613

CREATE MAPPING ROWS

3. Input your Trial Balance codes in column "Your Code" and the OSCAR codes to be mapped in column "OSCAR Code." Reference to 'Your Code' is your organisational account code (sometimes referred to as 'Local Chart of Accounts (LCOA).') The system can accommodate account codes made up of letters, numbers, or combination of both. Once you have completed your mapping move to step 4. You can find a list of OSCAR Standard Chart of Accounts (SCOA) available for use in Trial Balance mapping on the "Available SCOA" tab. Some entities use the OSCAR chart of accounts for their own local account codes. You will still need to map these codes, but it should be as straightforward as having the same data in the 'your code' and 'OSCAR code' columns.

3

	Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
1	12345	11111000	PPE - LAND (OWNED) - COST - O/BAL	G	Passed
2					
3					

4. Map each of your account codes against available SCOA and select 'Validate Mapping.'

No validation errors

VALIDATE MAPPING

4

5. Only account codes mapped to existing OSCAR SCOA'S can be validated. Validation checks exist on this page to ensure this. Please Validate and Submit mapping.

If there are any incorrect or incomplete mappings, you will see that the 'Status' box will turn red. You will be notified of the lines that need to be corrected in the Status Comments box. You will also see that the individual mappings have their own status and comments, which will guide you in how to rectify any errors.

OSCAR WGA - Central Government Guidance

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

2

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

1 validation error(s)

VALIDATE MAPPING

5

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

Your Code	OSCAR Code	OSCAR Description	Status	Status Comments/User Action
999001	41514000	INC - SPIRITS DUTIES	Passed	Passed
999002	41518000	INC - AIR PASSENGER DUTIES	Passed	Passed
999003	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PRO	Passed	Passed
999004	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSAL	Passed	Passed
999005	11829000	PPE - SUME (OWNED) - DEP - TRANSFER	Passed	Passed
999006	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFER	Passed	Passed
999007	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFER	Passed	Passed
999008	14527000	IA - LTAA - AMORTISATION - DISPOSAL	Passed	Passed
999009	26512000	CL - FINANCIAL GUARANTEES	Passed	Passed
999010	26522000	CL - DERIVATIVES	Passed	Passed
999011	26544000	CL - CURRENT DEBT SECURITIES	Passed	Passed
999013	26592000	CL - OTHER CURRENT FINANCIAL LIAB	Passed	Passed
4567	789		Incorrect OSCAR code used	

6. After correcting any errors press the 'Validate Mapping' button and 'Submit Mapping.'

SUBMIT MAPPING

6

Trial Balance Posted Amount

> Trial Balance Posted Amount

- 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.
- After verifying the amounts, go back to the Homepage tab and select 'CG Homepage' to be directed to the Central Government Homepage.
- If there is a rounded adjustment, it will be populated here.

1

REFRESH POSTED TB DATA

3

ROUNDING ADJUSTMENT (RND) TO 0.000000

OSCAR Code	OSCAR Description	Amount
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - ADDITIONS	4,400
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - AMORTISATION	14
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - REVALUATION	164,881
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - DISPOSALS	1,400
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - REVALUATION	21,880
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288
1110000	PPE - LAND (OWNED) - COST - TOTAL	1,451,288

Homepage SCOA Mapping Trial Balance Input Trial Balance Posted Amount Available SCOA

OSCAR Whole of Government Accounts

Entity Selection

Link to CG Homepage

To complete trial balance workflow, please select the button below to be directed to the central government homepage.

CG HOMEPAGE

2

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

7.2.3.1 Trial balance input

After you have mapped and submitted your mapping on your chart of accounts against available SCOA, the next step would be to input or copy and paste your trial balance and your codes will be mapped to SCOA's.

The OSCAR platform does not prevent users from entering decimal places, so users may input decimal values. However, this validation ensures that any decimal entries are not written to the database.

1. On the Trial Balance Input worksheet, enter the number of rows required for your Trial Balance and select 'Create Trial Balance Rows'

Steps

4

4.1. Enter number of rows required for your Trial Balance and select "Create Trial Balance Rows" button.
Number of rows created: 50

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.

1

613

CREATE TRIAL
BALANCE ROWS

CLEAR TRIAL
BALANCE

2. Select "Validate Trial Balance" button to proceed. Check the status and correct any errors identified. Repeat steps 3 and 4 until status on step 5 is Green.
3. Select "Populate Input" button to copy these values to the relevant proformas.

OSCAR WGA - Central Government Guidance

Steps

4

4.1. Enter number of rows required for your Trial Balance and select "Create Trial Balance Rows" button.
Number of rows created: 613

613

CREATE TRIAL
BALANCE ROWS

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

CLEAR TRIAL
BALANCE

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.

No validation errors

VALIDATE TRIAL
BALANCE

2

6

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

POPULATE INPUT

3

	Your Code	Amount £	Status	Status Comments / User Action	OSCAR Code	OSCAR Description
1	999001	1,000	G	Passed	41514000	INC - SPIRITS DUTIES
2	999002	2,000	G	Passed	41518000	INC - AIR PASSENGER DUTIES
3	999003	3,000	G	Passed	11212900	PPE - BUILDINGS (OWNED) - COST - CAPITALISED PROV
4	999004	4,000	G	Passed	11317000	PPE - DWELLINGS (OWNED) - COST - DISPOSALS
5	999005	5,000	G	Passed	11829000	PPE - SUME (OWNED) - DEP - TRANSFERS
6	999006	6,000	G	Passed	14419000	IA - DEVELOPMENT EXPENDITURE - COST - TRANSFERS
7	999007	7,000	G	Passed	14129000	IA - INFORMATION TECHNOLOGY - AMOR - TRANSFERS
8	999008	8,000	G	Passed	14527000	IA - LTAO - AMORTISATION - DISPOSALS
9	999009	9,000	G	Passed	26512000	CL - FINANCIAL GUARANTEES
10	999010	10,000	G	Passed	26522000	CL - DERIVATIVES
11	999011	11,000	G	Passed	26544000	CL - CURRENT DEBT SECURITIES
12	999013	12,000	G	Passed	26592000	CL - OTHER CURRENT FINANCIAL LIAB

When you have entered your trial balance tab and validated your trial balance select 'Populate Input' and your posted amount should appear in the Trial balance Posted Amount tab and on all relevant proforma worksheets.

On the Trial Balance Posted Amount select 'Refresh Posted TB Data.'

- Ensure that the amounts posted in the Trial Balance Input tab are visible in the Trial balance Posted amount tab, after refreshing Posted TB data.

Homepage SCOA Mapping Trial Balance Input Trial Balance Posted Amount Available SCOA

4

REFRESH POSTED TB
DATA

Rounding Adjustment added to 52242000

(3)

OSCAR Code	OSCAR Description	Posted Amount £'000
41514000	INC - SPIRITS DUTIES	1
41518000	INC - AIR PASSENGER DUTIES	2
52242000	EXP - OTHER EXPENSES	(3)

- After verifying the amounts, go back to the Homepage tab and select 'CG Homepage' to be directed to the Central Government Homepage.

IBM Planning Analytics with Watson™

Trial Balance Inp ... Government

Andrew Mackay (STG)

Home

SCOA Mapping

Trial Balance Input

Trial Balance Posted Amount

Available SCOA

OSCAR

Whole of Government Accounts

?

!

?

Entity Selection

organisation_wga

BoE Asset Purchase Facility

Link to CG Homepage

To start trial balance workflow, please select the button below to be directed to the central government homepage and select 'Start' for your selected organisation. Then use the Trial Balance tabs above to load data and map to the input tabs. You can then go back to the Central Government tabs for editing.

5

CG HOMEPAGE

Please note:

Please Note the default rows on the 'SCOA Mapping' and 'Trial Balance Input' worksheet is 50.

This means if you input more 50 rows on these worksheets, on the subsequent login to OSCAR Trial Balance, you will be able to see only 50 rows.

Your Trial balance mapping and posted amount will remain the same as previously posted and you will be able to see all posted rows by increasing the number of rows in create rows sections.

50	CREATE MAPPING ROWS	513	CREATE TRIAL BALANCE ROWS
---------------------------------	--------------------------------	----------------------------------	--------------------------------------

The next step in your DCT is to go through the worksheets tabs proformas and input any additional data that is required by the DCT, but not provided by your TB, for example statistical data such as staff numbers.

7.2.4 Proformas

Before you start entering data in your DCT navigate to the SOFP and SOCI tab and check that your opening balances have populated correctly by checking to last year's closing balances. Opening balances provided will be based on prior year submitted data. If, for example, you did not submit a cycle 2 submission in the prior year then you may have data that does not agree to your published financial statements. If you are unsure how to proceed, please contact the WGA team at WGAOSCAR@hmtreasury.gov.uk.

7.2.4.1 SoCI - Statement of Comprehensive Income

The Income and Expenditure account is populated from the other worksheets within the DCT once they are complete. You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is entirely feeding from the rest of the worksheets or is formulae (other than comments added). Last year's balances are already populated.

1. Please leave comments regarding any restatements of prior year balances that you may have.
2. Save your data.

Statement of Comprehensive Income for the year ended
As at 31/03/2020

No Copy/Paste view filter is available on this tab

SAVE

2

1

	Income & Expenditure for the year 31 March 2020 £'000	Restated Income Statement 31 March 2019 £'000	Restatement £'000	Submitted Income Statement 31 March £'000
Taxation income	0	0	0	0
SOGS and other revenue from contracts	0	-131,672	0	-131,672
NHS Income	0	0	0	0
Other operating income	0	-85,765	0	-85,765
Operating costs	0	924,342	0	924,342
Net Operating (Surplus) / Deficit	0	706,905	0	706,905
Finance Costs				
Finance income	0	-2	0	-2
Finance expense	0	78	0	78
Borrowing costs on provisions	0	0	0	0
Pension costs	0	0	0	0
Other (Income) / Expenditure				
Share of (profit) / loss of associates and joint ventures	0	-88,973	0	-88,973
Minority interest share of (profit) / loss of subsidiaries	0	0	0	0
Reversal of notional costs	0	-648	0	-648
Corporation tax payable	0	0	0	0
(Surplus) / Deficit from Continuing Operations	0	617,360	0	617,360
(Surplus) / Deficit for the year from discontinued operations	0	0	0	0
(Surplus) / Deficit for the Year	0	617,360	0	617,360

Comment

7.2.4.2 SoFP - Consolidated Statement of Financial Position

The SOFP is populated from the other worksheets within the DCT once they are complete. Last year's opening balances will be automatically pre-populated.

This worksheet collects data on non-current assets, Current assets, Current Liabilities, Non-current Liabilities and Taxpayers funds.

You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is entirely populated from the rest of the worksheets or is formulae (other than comments added).

Check that your opening balances show correctly, and prior year balance sheet does balance, then adjust in the 'Restatements analysis' tab, if necessary.

If you have any restatements due to changes arising from machinery of government changes (MOG), accounting policy changes and other changes, complete the Re-Statement analysis tab and provide comments in the section below.

1. Please leave comments regarding any restatements of prior year balances that you may have.
2. Select 'Save' to finalise SoFP worksheet.

Consolidated Statement of Financial Position as at
31/03/2021

No Copy/Paste view filter is available on this tab

SAVE

	Balance Sheet as at 31 March 2021 £'000	Restated Balance Sheet 31 March 2020 £'000	Restatement £'000	Submitted Balance Sheet 31 March 2020 £'000	Comment
Non-current assets					
Property, plant and equipment	0	27,471	0	27,471	
Right of use assets	48,251	0	0	0	
Investment property	2,220	2,190	0	2,190	
Investments in associates and joint ventures	0	0	0	0	
Intangible assets	0	11	0	11	
Non-current trade and other receivables	0	0	0	0	
Other non-current financial assets	0	0	0	0	
Total non-current assets	50,471	29,672	0	29,672	
Current assets					
Inventories	0	32	0	32	

Note that there is a line for Right of Use (ROU) assets following the implementation of IFRS 16. Guidance to enter data for ROU assets can be found in Section 7.2.4.13.

7.2.4.3 Re-Statement Analysis

The aim of this sheet is to provide further details of any prior period restatements, which have been entered onto your primary statements and onto the relevant worksheets of the DCT.

In OSCAR, restatement information only needs to be entered in this tab. This will automatically populate the relevant proformas, which in turn will update the associated primary statements.

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

Any entity who has made a prior period adjustment must complete this tab.

1. Select Primary Statement from the drop-down list in the first column.
2. Select "Update Note Drop Down" to filter the second column based on the Primary Statement you have selected and select a Note. The list of note level codes here will not be filtered to the relevant primary statement, so please take care to make sure you select the appropriate primary and note level code.

Restatements which are not shown on individual tabs will display the following: "N/A - Restatements not shown on individual note tabs.

3. Select your restatement reason from the drop-down list, please note the examples of when the restatement reasons should be used below:

- **Entity Specific Accounting Policy Change & Errors** - for example, if there is a prior period error that is corrected, or a change in accounting policy that only affects your organisation.
- **Global Accounting Policy Change** - implementation of new IFRS, for example IFRS 16 and 17
- **Other Machinery of Government Change** - if you are receiving or giving balances to another WGA body.
- **Aligning Opening Balance to Last Year's Closing Balance** - if the balances from last year's DCT which have been brought forward do not align to the opening balances in your own financial statements
- **Other** - anything else

Restatement Reason	Counter Party
Other	
Entity Specific Accounting Policy Change & Errors	
Global Accounting Policy Change	
Other Machinery of Government Change	
Aligning Opening Balance to Last Years Closing Balance	
Other	

- Then enter the debits and credits into the schedule with (-) sign where appropriate.
- Validate and refresh data and then check if it has been brought through to the SOFP tab or the SOCI tab (depending on whether it is a SOFP or I&E restatement).

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), Debit or Credit and Comment.

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

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

Primary Statement Please select from drop down	Note Please select from drop down	Primary Statement Submitted Balance as at 31 March 2019	Note Submitted Balance as at 31 March 2019	Restatement Reason	Counter Party Code	Debit £'000	Credit £'000	Primary Statement Restated Balance
CP-S&FP - Other non-current financial assets C0201726	CP-Q-Fin-Assets - Deposits - 616512BA	-	-	Global Accounting Policy Change		(100)	-	(100)
CP-S&FP - Current trade and other payables C02016537	CP-T&CP - Other borrowings - 826122BA	(175,098)	-	Global Accounting Policy Change		1,100	-	(173,998)

- If Debits and Credits do not match, the following Validation error will occur:

Total	Debit	Credit	Validation	Status
	115	115	Debits and credits do not match - DO NOT SUBMIT.	R

Correct the validation errors, if any, and 'Validate' and select 'Refresh Re-statement.'

Please note that if you wish to remove any restatements you should delete any lines in the restatements tab and then click on “clear restatements.” This will then take the restatements out of the primary statements tab. You should then click on “validate restatements” before clicking on “refresh restatements” to re-populate the primary statements tab.

IBM Planning Analytics with Watson™

Central Government

Andrew Mackay (STG)

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Validation Report

Decimal Points Validations

Validations

Bulk CPID Input

CPID Transactions

1. SoCI

2. SoFP

3. Restatement Analysis

4. Tax

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 restatement

tements" to delete all restatement data on the Primary Statement and Note tabs. Please note that any restatements will remain on this and you can click "refresh restatements" to re-input them into the proformas.

CLEAR RESTATEMENTS

Statement from the first column.

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

UPDATE NOTE DROP DOWN

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

Restatements" to proceed. Check the Validation column and correct any hard validation

No validation errors

VALIDATE RESTATEMENTS

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

REFRESH RESTATEMENTS

Note: You will need to enter your opening balances on transition to IFRS 16 (if you are following IFRS 16). You should enter these through the restatements tab so that your restated opening balances match the balances you have entered in the DCT. This will avoid a validation error if your restated balances do not match.

7.2.4.4 Tax-Taxation Income

The worksheet should only be used to record taxation income.

Please input your taxation Income as per defined categories in the worksheet, enter any comments if applicable and select ‘Save.’

Restated taxation income will be populated automatically once the ‘Restatement Analysis’ tab is completed.

Taxation income from previous year will be already populated.

Page 85 of 161

Taxation Income for the year ended
As at 31/03/2019

No Copy/Paste view filter is available on this tab



Select Save to commit
data to the database.

Taxation Income	Taxation Income as at 31 March 2019 £'000	Revised Taxation Income as at 31 March 2018 £'000	Adjustment £'000	Submitted Taxation Income as at 31 March 2018 £'000
Income tax	0	0	0	0
Corporation tax	0	0	0	0
Bank levy and surcharge	0	0	0	0
Petroleum revenue tax	0	0	0	0
Capital gains tax	0	0	0	0
Inheritance tax	0	0	0	0
Stamp duties	0	0	0	0
Social security contributions received	0	0	0	0
Value added tax	0	0	0	0
Hydrocarbon oils duties	0	0	0	0
Tobacco duties	0	0	0	0
Spirits duties	0	0	0	0
Wine, cider & perry duties	0	0	0	0
Beer duties	0	0	0	0
Betting & gaming duties	0	0	0	0
Air passenger duties	0	0	0	0
Insurance premium tax	0	0	0	0
Landfill tax	0	0	0	0
Climate change levy	0	0	0	0
Customs duties	0	0	0	0
Aggregates levy	0	0	0	0
National Health contributions	0	0	0	0
Student Loans income	0	0	0	0
Vehicle excise duties	0	0	0	0
NNDR income	0	0	0	0
Lottery income	0	0	0	0
Regulatory fees	0	0	0	0
Sugar / soft drinks industry levy	0	0	0	0
Other taxation income	0	0	0	0
Broadcast license (only to be used by BBC Trust Statement)	0	0	0	0
Agricultural Duties	0	0	0	0
Swiss Tax Agreement Income	0	0	0	0
HMRC Apprenticeship Levy	0	0	0	0
[To be used by NCF843] Council tax income	0	0	0	0

Comment

Enter your comments in
this section.

7.2.4.5 Operating Income

The worksheet should be used to record operating incomes such as grants, levies, fees, and rental income.

1. The 'Spreadsheet view' button allows 2 options of inputting data. Select Input option if you want to manually enter data. Select Copy/Paste option and press.
2. 'Rebuild View' if you want to copy paste the data.
3. There is an additional analysis section at the bottom of the page to input any non-trading or deferred income.
4. Select 'Save' to commit data to the database.

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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

Operating Income for the year ended

31/03/2021

Spreadsheet View:

Input

REBUILD VIEW

SAVE

Sales of Goods and Services and Other Operating Income

Operating Income for the year 2020-21 £'000

Comment

Revenue from contracts		
Sales of goods and services and other operating income	0	
Passenger transport and income from train operating companies	0	
Rental income	0	
Income of Sub-Leasing ROU assets	0	
Rental income specifically from investment properties	0	
Other fees and charges	0	
Levies	0	
Royalties	0	
Fines and penalties	0	
Premia income	0	

Additional analysis of other non trading income	Category	Value £'000	Comment
	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	
	Additional analysis of other deferred 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 note:

Categories in this section can be overwritten e.g., label 'Category 1', however after selecting 'Save', these will return to their original description. Please ensure you write in the areas highlighted above.

Note: There is an additional line to enter lessor data relating to income from sub-leasing of ROU assets for entities following IFRS 16.

7.2.4.6 Operating Cost for the year ended.

Enter your Operating Cost in the categories provided.

1. Select your 'Spreadsheet view,' Input or Copy and paste.

2. Select 'Rebuild View'
3. Notional Cost section must be completed.
4. There is an additional analysis section at the bottom of the page, to input any other purchases of goods and services. Please complete this section and specify the category.
5. Select 'Save.'

Select your spreadsheet view: Input or Copy and Paste
Select 'Rebuild View'
Select 'Save' to commit data to the database.

1

Operating Costs for the year ended
As at 31/03/2020

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

Spreadsheet View

Input

2

REBUILD VIEW

5

SAVE

Operating Costs Summary	Operating Costs for the year 2019-20 £'000	Comment
Staff costs	0	
Grants	0	
Provisions	0	
Pension costs	-9	
Notional costs	0	
Depreciation, impairment and revaluation of assets (PPE & Intangibles)	0	
Bad debts written off and other impairments	10	
Rental costs (operating leases & PFI contracts service charges)	0	
Social security costs	0	
(Profit)/loss on disposal of financial and non financial assets (Note that profit or loss will include recycled amounts from reserves)	0	
Purchase of goods and services	0	
Total operating costs	1	

Staff Cost

Please enter your staff costs, as per the categories provided in this section of the worksheet and add any comments that you may have in the comment box.

Staff Costs

Please show in the 'Permanent Staff' column the costs of permanently employed staff only. Staff on short term contracts, temporary and agency staff, and staff seconded in should be shown in 'Other Staff'.

	"Permanent Staff" costs for the year 2019-20 £'000	"Other Staff" costs for the year 2019-20 £'000	Ministers costs for the year 2019-20 £'000	Special Advisers costs for the year 2019-20 £'000	Total Staff Costs	Comment
Wages & salaries	0	0	0	0	0	
Social security costs	0	0	0	0	0	
Employers' pension contributions & other pension costs	0	0	0	0	0	
Net movement in accrued employee benefits (unfunded staff leave accruals)	0	0	0	0	0	
Contract and agency staff ONLY	0	0	0	0	0	
Apprenticeship Levy (should be approx 0.5% of staff costs)	0	0	0	0	0	
Total costs	0	0	0	0	0	

Staff numbers

Please enter your staff numbers in this section as per the categories provided and enter any comments that you may have.

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Staff Numbers

Average full time equivalent staff, excluding consultants but including staff on capital projects

	Whole number employed 2019-20
Ministers	0
Permanent staff	0
Special advisors	0
Non-permanent staff	0
Total staff numbers	1

Comment

Grants

This section is designated for grants, please enter your data and any comments that you may have.

TROUBLE SPOT: Please read the WGA Guidance on Grants.		Operating Costs for the year 2019-20 £'000	Comment
Grants			
Local authority grants			
	Capital grants to local authorities	0	
	Current grants to local authorities	0	
	Total local authority grants	0	
	Business rates retention - local share	0	
Specific local authority grants			
	Revenue Support Grant	0	
	PFI Special Grant (current)	0	
	General GLA Grant (current)	0	
	Police Grant	0	
	GLA Transport Grant	0	
	Housing Benefit Admin Grant	0	
	Dedicated Schools Grant	0	
	Pupil Premium	0	
	Education Services Grant	0	
	Public Health Grant	0	
	Rent Allowance: subsidy	0	
	Non-HRA Rent Rebates: subsidy	0	
	HRA Rent Rebates: subsidy	0	
	Housing Revenue Accounts subsidy	0	
	New Homes Bonus	0	
	Business rates top up (to local authorities)	0	
	Business rates safety net (to local authorities)	0	
	Pension top up to local authorities	0	
	Total specific local authority grants	0	
Transfers to the NI Exchequer and the Consolidated Funds in Scotland and Wales			
	Transfers to the NI Exchequer and the Consolidated Funds in Scotland and Wales	0	

Do you reverse your notional costs / income in your Income and Expenditure Account? Please answer 'Yes' if you do, or		3
Total notional costs	0	
Auditors remuneration and expenses - notional - reversal	0	
Other notional costs reversal	0	

3

Select 'Yes' or 'No' from the dropdown

Note that this worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities and on noncurrent assets held for sale.

Enter any other purchases of goods and services in this section.

4

For IFRS 16 related entries, for example, rental charges, should be entered in the following table:

The categories can be split between land, buildings, plant & machinery and other. For non IFRS 16 entries (entities not following the standard), operating lease rentals can be entered in the above table.

7.2.4.7 Provisions

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Select 'Save' to commit data to the database.

Select your spreadsheet view: 'Input' or 'Copy and Paste'.

Select 'Rebuild View'

Select 'Save' to commit data to the database.

1

2

3

Provisions

As at 31/03/2020

Spreadsheet View

Input

REBUILD VIEW

SAVE

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

	Early Departure £'000	Nuclear Decommissioning £'000	Clinical Negligence £'000	Deferred Corporation Tax £'000	Bad Debt on Loans £'000	Legal Claims £'000	Other £'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 accounts)	0	0	0	0	0	0	0
Adjustment	10	10	10	10	10	10	10
Restated balance	10	10	10	10	10	10	10
Balance brought forward at 1 April	30	30	30	30	30	30	30
Provisions arising during year	0	0	0	0	0	0	0
Provisions utilised during year	0	0	0	0	0	0	0
Provisions not required written back	0	0	0	0	0	0	0
Unwinding of discount	0	0	0	0	0	0	0
Settlement of liability							
Amount capitalised							
Transfers in-year	0	0	0	0	0	0	0

4

Note: Data entered in the dark grey cells will not be saved!

Note that you cannot split the prior year provisions data between less than and greater than one year. Oscar defaults to disclosing the total amount greater than one year.

7.2.4.8 Contingent Liabilities - Contingent Assets and Liabilities

Under IAS 37 bodies are required to disclose contingent assets and liabilities.

In addition to the requirements of IAS 37, central government departments and ALB's are also required to report remote contingent liabilities (guarantees, indemnities, or letters of comfort).

The tables below collect information on contingent assets and liabilities disclosed under IAS 37 and remote contingent liabilities disclosed per the FReM. Also show those balances (over a specific threshold) that are reported to Parliament.

Completion of the worksheet is compulsory. Failure to enter data in a cell (if there is no balance to record) will result in data validation errors. Please take note of when data required is for total balances, and when it is only within the WGA boundary.

1. Enter your Remote Contingent Liabilities

1

Remote contingent liabilities

Total liabilities as per your resource accounts (outside and inside WGA entities)

	Balance 1 April 2019 £'000	Increase in year £'000	Liabilities crystallised in year £'000	Obligations expired in year £'000	Balance 31 March 2020 £'000	Amount reported to Parliament £'000	Comment
Guarantees	143,414	8,484,117	104,714	300	8,732,625	47,130	DRAFT
Indemnities	413,413	8,484,117	104,714	300	9,002,624	47,130	DRAFT
Letters of comfort	4,141,341	8,484,117	104,714	300	12,730,552	47,130	DRAFT
Total	4,688,168	25,452,352	314,141	1,141	30,465,802	141,414	DRAFT

Inside WGA only

	Balance 1 April 2019 £'000	Please enter amount of liabilities that relate to bodies inside the WGA boundary i.e. Bodies that are on the CPD list	Comment
Guarantees	8,732,625	817,484,175	DRAFT
Indemnities	9,002,624	817,484,175	DRAFT
Letters of comfort	12,730,552	817,484,175	DRAFT
Total	30,465,802	2,452,452,525	DRAFT

- Please select 'Yes' or 'No' from the drop-down list in this section to answer the questions on contingent assets and liabilities.

All contingent assets and liabilities	Yes/No	Comment
Please answer the questions below which are included to help the HMT WGA Team identify the bodies whose contingent liabilities notes may need to be summarised for the WGA.		
IAS37 Contingent Assets over £0.5b individually or as a group?		DRAFT
IAS37 Contingent Liabilities over £0.5b individually or as a group?		DRAFT
IAS37 Unquantifiable Contingent Liabilities?		DRAFT
Could the unquantifiable contingent liability crystallise into more than £500million?		DRAFT
Non-IAS37 Contingent Assets >£0.5b individually or as a group?		DRAFT
Non-IAS37 Contingent Liabilities >£0.5b individually or as a group?		DRAFT
Non-IAS37 Unquantifiable Contingent Liabilities?		DRAFT

- Enter total contingent liabilities and assets as per your resource accounts (outside and inside WGA entities)

All quantifiable contingent assets and liabilities		Nuclear decommissioning £'000	Financial stability £'000	Clinical negligence £'000	Supporting international organisations £'000	Other £'000	Total £'000	Comment
Total contingent liabilities and assets as per your resource accounts (outside and inside WGA entities)								
Quantifiable Contingent Liabilities								
	IAS 37	0	0	0	0	0	0	
	Non IAS 37	0	0	0	0	0	0	
Quantifiable Contingent Assets								
	IAS 37	0	0	0	0	0	0	
	Non IAS 37	0	0	0	0	0	0	

- Select 'Save' to commit data to the database.

Cells shaded in dark grey will not be loaded to the database.
No Copy/Paste view filter is available on this tab

SAVE

7.2.4.9 Other Financial Liabilities

This tab asks for an internal/external split, which must match to your CPID data.

- Select your spreadsheet view. The 'Input' option if you would like to manually enter data. Select Copy/Paste option if you would like to download this tab in excel.
- Select 'Rebuild View' if you want to copy paste the data.
- Enter total Financial Liabilities as per your accounts (this will include balances that are outside and inside the WGA boundary). Please enter all liabilities as negative figures throughout this tab.

Select your spreadsheet view: 'Input' or 'Copy and Paste'.

Select 'Rebuild View'

Select 'Save' to commit data to the database.

Enter data on current and non-current financial liabilities.

1

2

7

3

Other financial liabilities
As at 31/03/2020

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

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

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

	Balance as at 31 March 2020 £'000	Revised Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Other	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	
As at 31 March 2020	0	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	
Other	0	0	0	0	
As at 31 March 2020	0	0	0	0	

4. Split the balances 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.

4

	TOTAL from Step 1: to split between External and Internal 31 March 2020 £'000	Of which External Balances as at 31 March 2020 £'000	Of which Internal Balances as at 31 March 2020 £'000	Your internal balance must match your total CPID allocations for the account code shown	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	1	0	26512000	
Derivatives	0	1	0	26522000	
Debt Securities	0	1	0	26544000	
Other	0	0	0	26592000	
Banknotes in circulation (Bank of England only)	0	1	0	n/a	
IMF Special Drawing Rights (EEA only)	0	1	0	n/a	
Treasury Bills (DMA only)	0	1	0	n/a	
As at 31 March 2020	0	6	0		
Other Non-Current Financial Liabilities					
Financial Guarantees	0	10	0	23512000	
Derivatives	0	10	0	23522000	
Debt Securities	0	5	0	23544000	
Other	0	5	0	23592000	
As at 31 March 2020	0	30	0		

5. Enter details of the valuation basis for your external balances only.

5

	TOTAL EXTERNAL from Step 2: to split between categories 31 March 2020 £'000	Of which Amortised Cost 31 March 2020 £'000	Of Which Fair Value Through Profit or Loss (FVPL) 31 March 2020 £'000	Total 31 March 2020 £'000	Comment
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Other (include Banknotes, IMF and Treasury Bills)	0	0	0	0	
As at 31 March 2020	0	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	
Other	0	0	0	0	
As at 31 March 2020	0	0	0	0	

IMPORTANT:

Data entered in the dark grey cells will not be saved.

6. Enter any additional cash flow information in this section.

6

Additional cash flow information

Proceeds from sale of financial liabilities	0
Income/repayments for financial liabilities	0
Creation of financial liabilities	0
Total net cash flow	0

2019-20 £'000	Comment
0	Sales (in-flow) negative value (-)
0	Income (in-flow) negative value (-) + repayments (outflow) positive value (+)
0	Cash received (in-flow) negative value (-)
0	

7. Select 'Save' to commit data to the database.

SAVE

Note: For entities following IFRS 16, you will need to enter your lease liabilities balances into the "Other (including IFRS 16)" in the Other Financial Liabilities table (screen shot below).

OSCAR WGA - Central Government Guidance

<	6. Operating Cost	Reset book	8. PPE	9. ROU	10. IFA	11. T&OR	12. T&OP	13. Other Fin Assets	14. Other Fin Liabilities	15. Fin Instru
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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 liab negative figures throughout this tab

	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
Other Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0	0	0	0	
Other	0	-69,115,000	0	-69,115,000	
Other Current Financial liabilities (IFRS 16)	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	-864,000,000	-864,000,000	-864,000,000	0	
Financial liabilities owed to external bodies in respect of replacement of EU funding	0	0	0	0	
As at 31 March 2024	-864,000,000	-933,115,000	-864,000,000	-69,115,000	
Other Non-Current Financial Liabilities					
Financial Guarantees	0	0	0	0	
Derivatives	0	0	0	0	

7.2.4.10 Other Financial Assets

1. Select your spreadsheet view. The 'Input' option if you would like to manually enter data. Select Copy/Paste option if you would like to download this tab in excel.
2. Select 'Rebuild View' if you want to copy paste the data.

Select your spreadsheet view: 'Input' or 'Copy and Paste'.

Select 'Rebuild View'

Other financial assets
As at 31/03/2020

Spreadsheet View:

Input

REBUILD VIEW

SAVE

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

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

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

OSCAR WGA - Central Government Guidance

3

	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Other Current Financial Assets					
Shares and equity type investments					
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	250	1,040	1,040	0	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	
Student Loans	0	0	0	0	
IMF Special Drawing Rights	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 2020	250	1,040	1,040	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	0	
Shares and equity type investments	0	0	0	0	
Deposits	300	1,010	1,010	0	
Loans	0	0	0	0	
Student Loans	0	0	0	0	
IMF quota subscription	0	0	0	0	
Derivatives	400	760	760	0	
Other	0	0	0	0	
As at 31 March 2020	700	1,770	1,770	0	

4. Split the balances disclosed in previous step 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 2020 £'000	Of which External Balances as at 31 March 2020 £'000 OUTSIDE WGA BOUNDARY	Of which Internal Balances as at 31 March 2020 £'000 INSIDE WGA BOUNDARY	Your internal balance must match your total CPID allocations for the account code shown 31 March 2020 £'000	Comment
Other Current Financial Assets					
Shares and equity type investments	0	0	0	10531000	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	250	0	0	10511000	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	10592000	
Student Loans	0	0	0	n/a	
IMF Special Drawing Rights	0	0	0	n/a	
Derivatives	0	0	0	10521000	
Repos/Reverse Repos	0	0	0	10571000	
Debt Securities	0	0	0	10572000	
Other	0	0	0	10911000	
As at 31 March 2020	250	0	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	0	0	0	10532100	
Deposits	300	0	0	10512000	
Loans	0	0	0	10592100	
Student Loans	0	0	0	n/a	
IMF quota subscription	0	0	0	n/a	
Derivatives	400	0	0	10522000	
Other	0	0	0	10912000	
As at 31 March 2020	700	0	0		

5. Enter details of the valuation basis for your external balances only

	INTERNAL from split between categories 31 March 2020 £'000	Amortised Cost 31 March 2020 £'000	Fair Value Through Profit or Loss (FVPL) 31 March 2020 £'000	Fair Value Through OCI (FVOCI) 31 March 2020 £'000	Total 31 March 2020 £'000	Comment
Other Current Financial Assets						
Shares and equity type investments	0	0	0	0	0	
Deposits- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	0	
Loans- PLEASE PROVIDE CATEGORISATION OF ASSETS AT STEP 4	0	0	0	0	0	
Student Loans	0	0	0	0	0	
IMF Special Drawing Rights	0	0	0	0	0	
Derivatives	0	0	0	0	0	
Repos/Reverse Repos	0	0	0	0	0	
Debt Securities	0	0	0	0	0	
Other	0	0	0	0	0	
As at 31 March 2020	0	0	0	0	0	
Other Non-Current Financial Assets						
Shares and equity type investments	0	0	0	0	0	
Deposits	0	0	0	0	0	
Loans	0	0	0	0	0	
Student Loans	0	0	0	0	0	
IMF quota subscription	0	0	0	0	0	
Derivatives	0	0	0	0	0	
Other	0	0	0	0	0	
As at 31 March 2020	0	0	0	0	0	

- 6 Complete any additional cash flow Information that you may have

Additional cash flow information

	£'000	Comment
Proceeds from sale of financial assets	0	Sales (in-flow) negative value
Income/repayments for financial assets	0	Income (in-flow) negative
Purchase of financial assets	0	Purchases (out-flow) positive
Total net cash flow	0	

- Select 'Save' to commit data to the database.



7.2.4.11 FinCost – Finance Cost and Other Income and Expenses

Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and FX movements.

This worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations.

- The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
- Select 'Rebuild View' if you have changed your spreadsheet view.
- Select 'Save' to save your data entries.

Select your spreadsheet view: 'Input' or 'Copy and Paste'.

Select 'Rebuild View'

Select 'Save'

Finance Cost and Other Income and Expenses for the year ended
As at 31/03/2020

Spreadsheet View: Input

REBUILD VIEW

SAVE

Interest Receivable and Payable, and Other Similar Income and Costs	Interest Receivable & Payable 2019-20 £'000	Comment
Finance income		
Interest receivable and similar income		
Interest receivable - funds	150,000	
Interest receivable - within central government (ensure CPID balances equal value entered)	0	
Interest receivable - from public corporations (ensure CPID balances equal value entered)	0	
Interest receivable - from local authorities (ensure CPID balances equal value entered)	0	
Interest receivable - student loans	0	
Interest receivable - from private and voluntary sector	0	
Dividends receivable - Public Dividend Capital (PDC interest)	0	
Dividends receivable - joint ventures and associates (from entities within the WGA boundary)	0	
Dividends receivable - shares & other (from entities within WGA boundary)	0	
Dividends receivable - joint ventures and associates (from entities outside WGA boundary)	0	
Dividends receivable - shares & other (from entities outside WGA boundary)	0	
Total finance income (as on SOCI)	150,000	

Note: For entities following IFRS 16, there is a line for entering data for interest on lease liabilities (ROU) (screen shot below).

< 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
		Dividends receivable - joint ventures and associates (from entities outside WGA boundary)					0		
		Dividends receivable - shares & other (from entities outside WGA boundary)					0		
		Total finance income (as on SOCI)					0		
		Finance expense							
		Interest payable and similar charges							
		Interest on Lease Liabilities (ROU)					0		
		Other interest payable - pension schemes					0		
		Borrowing costs - interest paid to central government bodies					0		
		Borrowing costs - interest paid to the private sector					0		
		Borrowing costs - interest paid overseas					0		
		Other borrowings - interest paid to local authorities (consider CPID balances)					0		
		Other borrowings - interest paid to public corporations (consider CPID balances)					0		
		Finance charges in respect of finance leases					0		
		Minority interest - equity interest					0		
		Dividends payable					0		
		Dividends payable - Public Dividend Capital (PDC) (consider CPID balances)					0		
		Gilt interest					0		
		Interest on NS&I products (NLF only)					0		
		Interest on Treasury bills (NLF only)					0		
		Interest on Bank deposits (NLF only)					0		
		Interest element of on-balance sheet PFI contracts					0		
		Total interest payable and similar charges					0		

7.2.4.12 PPE- Property Plant and Equipment

This tab includes Property, Plant and Equipment Costs. Last year's brought forward balances are included. Any changes to last year balances must be made in the restatement analysis worksheet.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.

Property, plant & equipment

As at 31/03/2020

Spreadsheet View:

Input

REBUILD
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.

The below screen shows the 'Input view':

OSCAR WGA - Central Government Guidance

Property, plant & equipment

As at 31/03/2019

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

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

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

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000
Property, plant & equipment Cost												
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Restated balance	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
Additions	0	0	0	0	0	0	0	0	0	0	0	0
Additions - dwellings (improvements, acquisitions & new construction)								0				
Additions - buildings (improvements, acquisitions & new construction)								0				
Additions - land (improvements & acquisitions)								0				
Additions - plant, machinery & equipment (new construction)								0				
Capitalised provisions		0	0		0							
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	0	0	0	0		0	0	0		0	0	0
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

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

Property, plant & equipment

As at 31/03/2019

Spreadsheet View:

Copy/Paste

REBUILD
VIEW

SAVE

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

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

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Payments on account & assets under construction £'000	Investment Properties £'000	IT Hardware & Equipment £'000	Furniture and Fittings £'000	Antiques & Works of Art £'000
At 1 April	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0
Additions - dwellings (improvements, acquisitions & new construction)								0				
Additions - buildings (improvements, acquisitions & new construction)								0				
Additions - land (improvements & acquisitions)								0				
Additions - plant, machinery & equipment (new construction)								0				
Capitalised provisions		0	0		0							
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	0	0	0	0		0	0	0		0	0	0
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

IMPORTANT:

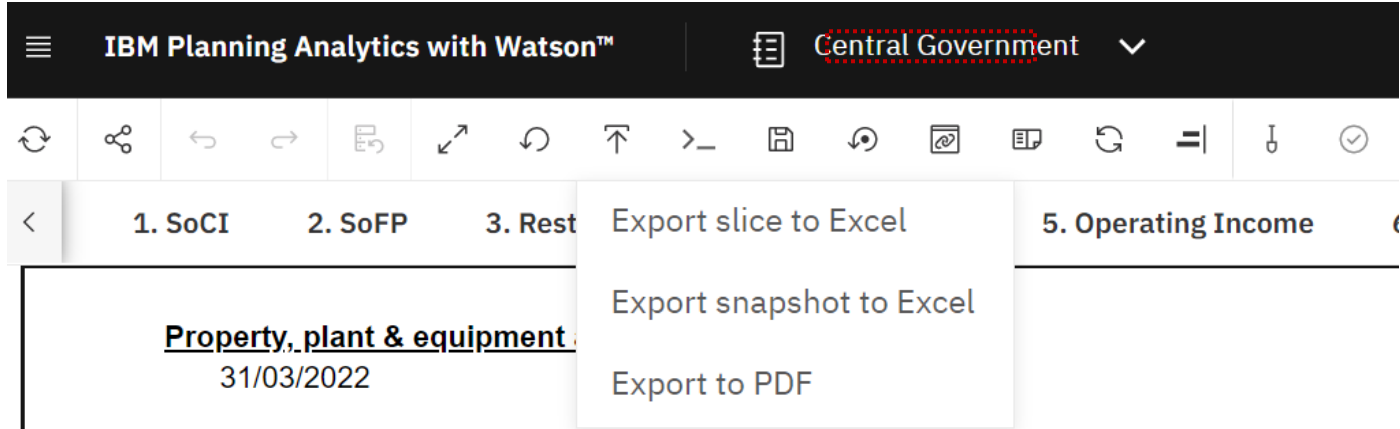
Data entered in the dark grey cells will not be saved.

Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the export option below:

Select the export icon.

Select 'Export snapshot to Excel.'



Once you have exported the worksheet you will be able to enter your data in excel and copy and paste, back in the worksheet.

3. The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise data validations will fail.
4. Please note additional cash flow information which may be required at the bottom of the tab.
5. Select 'Save.'

Enter your details on asset financing and asset ownership in this section.

3

Asset financing									
Owned assets	0	0	0	0	0	0	0	0	0
On balance sheet PFI assets	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0	0	0	0
NBV at 31 March 2020	0	0	0	0	0	0	0	0	0
NBV of impairments: Impairment costs + impairment reversals + imp. depreciation costs + imp. depreciation reversals									
Net impairment costs transferred to SOCNE	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
Net impairment cost as above (costs and amortisation)	0	0	0	0	0	0	0	0	0

Enter additional cash flow information that you may have.

Select 'Save' when data entry is completed.

Additional cash flow information 4

	£'000	
Purchases of plant, property and equipment	0	Purchases positive value (+)
Sales of plant, property and equipment	0	Sales negative value (-)
Total net cash flow	0	

SAVE

5

7.2.4.13 Right of Use (ROU) assets

The implementation of IFRS 16 from 1 April 2022 brings in ROU assets. The new tab for data input is after the PPE tab on the toolbar as follows:

The screenshot shows the IBM Planning Analytics toolbar with the following tabs: 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. The '9. ROU' tab is highlighted with a blue underline. Below the tabs, there is a search bar and a dropdown menu.

The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.

Select 'Rebuild View' if you have changed your spreadsheet view.

Right of Use Assets as at

31/03/2021

Spreadsheet View:

Input

**REBUILD
VIEW**

SAVE

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

The below screen shows the 'Input view':

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

	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Paym account under c f
Cost								
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Restated balance	0	0	0	0	0	0	0	0
At 1 April	0	0	0	0	0	0	0	0
Cumulative Catch Up	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Additions - dwellings (improvements, acquisitions & new construction)								
Additions - buildings (improvements, acquisitions & new construction)								
Additions - land (improvements & acquisitions)								
Additions - plant, machinery & equipment (new construction)								
Capitalised provisions		0	0		0			
Donations	0	0	0	0		0	0	0
Impairment losses	0	0	0	0	0	0	0	0
Impairment reversal	0	0	0	0	0	0	0	0

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

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

31/03/2021

Spreadsheet View

Copy/Paste

REBUILD VIEW

SAVE

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

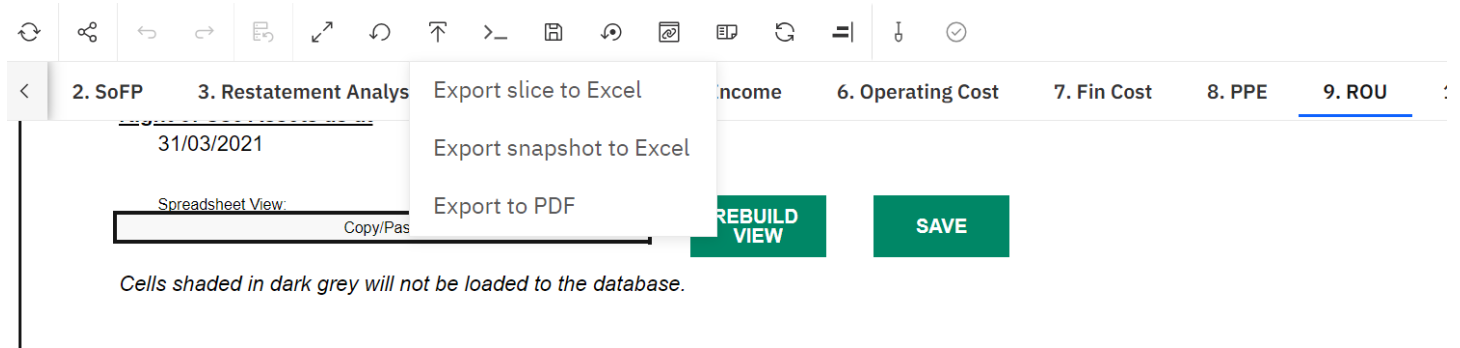
	Dwellings £'000	Building £'000	Land £'000	Networked Assets £'000	Single Use Military Equipment £'000	Transport Equipment £'000	Plant & Machinery £'000	Paym account under co £'000
At 1 April	0	0	0	0	0	0	0	
Cumulative Catch Up	0	0	0	0	0	0	0	
Additions	0	0	0	0	0	0	0	
Additions - dwellings (improvements, acquisitions & new construction)								
Additions - buildings (improvements, acquisitions & new construction)								
Additions - land (improvements & acquisitions)								
Additions - plant, machinery & equipment (new construction)								
Capitalised provisions		0	0		0			
Donations	0	0	0	0		0	0	

Do not enter data in the greyed-out cells.

Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the export option below:

Select the export icon.



Select 'Export snapshot to Excel.'

You will also need to enter data into the Asset Financing cells, analysing the split of the ROU net book value totals.

As at 31 March 2021	0	0	0	0	0	0
NBV at 31 March 2021	0	0	0	0	0	0
NBV at 31 March 2020	0	0	0	0	0	0
Asset financing						
Owned assets						
On balance sheet PFI assets	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0
Finance leased	0	0	0	0	0	0
NBV at 31 March 2021	0	0	0	0	0	0
NBV of impairments: impairment costs + impairment reversals + imp. depreciation costs + imp. depreciation reversals						
Net impairment costs transferred to SONE	0	0	0	0	0	0

You will also need to enter any CPID data relating to ROU assets where you have any transactions relating to other government bodies (including any lease liabilities (in other financial liabilities), lease receivables (in trade and other receivables as lessor), lessor income and lessee expenditure (interest)).

Navigate to bulk CPID input and input your CPID data or use the CPID transactions tab to add lines for your CPID data. See screen shots below.

Bulk CPID input:

IBM Planning Analytics | Central Government | Omolola Oyetunbi

100% | Fields

Landing Page | Homepage | Validation Report | Decimal Points Validations | Validations | **Bulk CPID Input** | CPID Transactions - FAILED/READ ONLY | CPID Transactions | 1. SoCI | 2. SoFP | 3. Restatement Analysis | 4. Tax | 5. Operating Income | 6. Operating

You should only use the Bulk input data once and then edit it via the CPID transaction tab. Users need to navigate to the CPID Transactions tab to delete or correct the initial entry made on the BULK CPID input tab.

Select "Switch Method" of Input for CPID Data to switch to "Bulk CPID Input" method.

Current input method: Bulk CPID Input

SWITCH METHOD

If the current input method selected is "CPID Transaction" 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"

Enter number of rows required for your CPID Input and select "Add CPID Rows" button. Please enter a positive whole number between 1-3000.

50

ADD CPID ROWS

Select "Clear Data" to remove all data in the input grid.

CLEAR DATA

Please fill out columns "Account Code", "Instigating Entity Code", "Counter Party Code", "CPID Amount £000s" and "User Comment (Optional)". The remaining columns are formulas based on the data you select.

No validation errors

VALIDATE CPID INPUT

Once you have entered the "Account Code", "Instigating Entity Code", "Counter Party Code", "CPID Amount £000s" and "User Comment (Optional)" if desired, for each of your lines then press "Validate CPID Input" to validate data.

The cells in grey for CPID Input rows will auto complete if your data is valid. Check the Complete column and correct any errors.

Once you have completed your Bulk CPID data you can press "Refresh CPID Transactions" to transfer this to the CPID Transactions tab.

REFRESH CPID TRANSACTIONS

You must leave all your data on this sheet as it refreshes in full. You can leave blank lines or put multiple transactions to the same CPID per account code - however please note you are limited to a maximum of 3000 lines of data to keep the size of the tab down.

Account Code	Instigating Entity Code	Counter Party Code	CPID Amount £000s	Instigating Entity Description	Counter Party Description	Description	Status	Complete	User Comment (Optional)
1			0						
2			0						
3			0						

CPID transactions input:

100% | Fields

< | Validations | Bulk CPID Input | **CPID Transactions** | Data Collection | 1. SoCI | 2. SoFP | 3. Restatement Analysis | 4. Tax | 5. Operating Income | 6. Operating Cost | 7. Fin Cost | 8. PPE | 9. ROU | 10. IF | >

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

SWITCH METHOD

Current input method: CPID Transaction

VALIDATE

Hard Validation Errors:

Soft Validation Errors:

If the current input method selected is "Bulk CPID Input" you cannot edit this sheet - to edit this sheet you have to click the "Switch Method" button. "Switch Method" can be used as often as required. Please note data will be incremented each time you "Refresh CPID Transactions" from the "Bulk CPID Input" tab.

ADD ROWS

Select Account: [dropdown] Enter no. of rows: [input] ADD ROWS

DELETE ROWS

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

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

Select Range of Accounts

Lowest Account: [dropdown] Enter range of rows to delete

Highest Account: [dropdown] Lowest Row no: [input] DELETE RANGE

Highest Row no: [input]

Filters

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

Row No	Account Code	Account Code Description	MR	Trial Balance	Total External Balance	Instigating Entity Code	Counter Party Code	CPID Amount	Instigating Entity Description	Counter Party Description	Total Balance
1	11110910	IFRS 16 (ROU) PPE - LAND - COST - OUMLTV CATCHUP	42	149	-3	ACW090	BIS084	148	Arts Council of Wales	Dept. for Business, Energy & Industrial Strategy	147
2	11110910	IFRS 16 (ROU) PPE - LAND - COST - OUMLTV CATCHUP	42			ACW090	DWP032	2	Arts Council of Wales	Department for Work and Pensions	
3	11110910	IFRS 16 (ROU) PPE - LAND - COST - OUMLTV CATCHUP	42			ACW090	ONR032	2	Arts Council of Wales	Office for Nuclear Regulation	
4	11111010	IFRS 16 (ROU) PPE - LAND - COST - OIBAL	42	148	1	ACW090	BIS084	147	Arts Council of Wales	Dept. for Business, Energy & Industrial	147

7.2.4.14 IFA - Intangible Fixed Assets

This worksheet collects data on Intangible Assets Costs and Intangible Assets Amortisation Costs.

The spreadsheet view button has two options for inputting data. Select Input option if you would like to

manually enter data. Select Copy/Paste option if you would like to copy and paste your data (1)

Select 'Rebuild View' if you have changed your spreadsheet view (2)

Intangible assets

As at 31/03/2019

1

Spreadsheet View:
 Input

2

REBUILD
VIEW

SAVE

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

The below screen shows the 'Input view':

	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	Webbates £'000
Intangible Assets Cost									
Carried forward at 31 March (as shown in last year's accounts)	150	0		5,886	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0	0
Restated balance	150	0	0	5,886	0	0	0	0	0
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0					
Impairment losses	0	0	0	0	0	0	0		
Impairment reversal	0	0	0	0	0	0	0		
Disposals	0	0	0	0	0	0	0	0	
Revaluations	0	0	0	0	0	0	0	0	
Reclassifications	0	0	0	0	0	0	0		
Transfers	0	0	0	0					
As at 31 March 2019	0	0	0	0	0	0	0	0	0

The below shows the Copy/Paste view, as you can see some of the calculated or reference rows have been removed from the screen for easier input:

	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	Webbates £'000
Balance brought forward at 1 April	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0					
Impairment losses	0	0	0	0	0	0	0		
Impairment reversal	0	0	0	0	0	0	0		
Disposals	0	0	0	0	0	0	0	0	
Revaluations	0	0	0	0	0	0	0	0	
Reclassifications	0	0	0	0	0	0	0		
Transfers	0	0	0	0					

IMPORTANT:

Data entered in the dark grey cells will not be saved.

Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the export option below:

Select the export icon.

Select 'Export snapshot to Excel.'

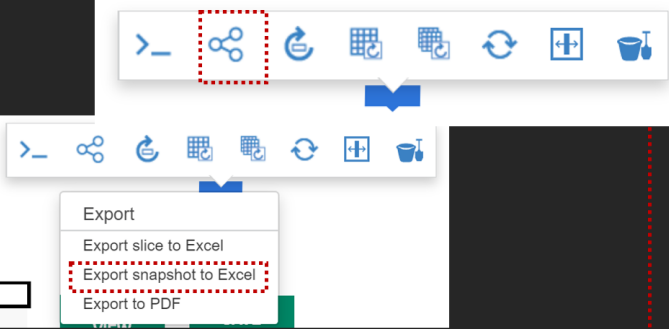
Please note:

To copy and paste your data, you may wish to download this worksheet in excel by selecting the blue box below:

Select the export icon.

Select 'Export snapshot to Excel.'

Once you have exported the worksheet you will be able



The screenshot shows a toolbar with various icons. A red dashed box highlights the 'Export' icon (a blue square with a white grid). Below the toolbar, a dropdown menu is open, showing options: 'Export', 'Export slice to Excel', 'Export snapshot to Excel' (highlighted with a red dashed box), and 'Export to PDF'.

Once you have exported the worksheet you will be able to enter your data in excel and copy and paste, back in the worksheet.

3. Additional cash flow information

Additional cash flow information

Enter any additional cash flow information that you may have.

3

	£000	
Purchases of intangible assets	0	Purchases positive value (+)
Sales of intangible assets	0	Sales negative value (-)
Total net cash flow	0	

4. Select 'Save' to commit data to the database.

SAVE

4

4

Amounts falling due after more than one year (Excluding Student Loans)

Amounts falling due after more than one year (Excluding Student Loans)	Other £'000	Balance as at 31 March 2020 £'000	Revised Balance as at 31 March 2015 £'000	Adjustment £'000	Submitted Balance as at 31 March 2015 £'000
Taxation & duties due (for HMRC and tax collectors)		1,475	0		0
Prepayment of taxes		0	0		0
Accrued taxes		0			0
VAT		22,177	0		0
Trade receivables		41,480	0		0
Prepayments - PFI		0	0		0
(To be used by COF888 only) Prepayments received by COF		0	0		0
Prepayments - other		44,075	0		0
Accrued income - other		76,126	0		0
Court fines (HMCTS only)		0	0		0
Other receivables - please analyse in table below		176,039	0		0
Welfare Overpayments (DWP only)		0	0		0
Accrued income relating to EU funding		0	0		0
Occupational pensions receivable		0	0		0
Government grants receivable		5	0		0
Business rate supplement debtor		0	0		0
Interest receivable		43	0		0
Contract Receivables (IFRS15)		0	0		0
Contract Assets (IFRS15)		0	0		0
Supply debtor receivable from the Consolidated Fund		0	0		0
Monetary gold					
Opening balance (1 April)		0	0	0	0
Additions		0			
Impairments		0			
Revaluations		0			
Disposals		0			
Allowance for bad and doubtful debts					
Opening balance (1 April)	-1,330	0	0	0	0
Increase in provision during the year	-610	-510			
Provision utilised (trade and other receivables written off)	154	154			
Provision written back during the year (no longer required)	244	244			
Bad debts recovered during the year	477	477			
Total allowance for bad and doubtful debts	-1,069				
Total current trade and other receivables		-1,069	361,538	0	0

Comment

5. This worksheet includes a table that allows you to break down the 'other' category for a given balance type or transaction stream. You should enter the type of balance/transaction into the 'category' column, and the value into the relevant column. The value here must add up to the total 'other' line in the proformas, otherwise a validation will be triggered.

5

		€'000
Allowance for bad and doubtful debts (summary of current and non-current allowances)		
Non-current trade and other receivables		
	Total	0
	Opening balance (1 April)	0
	Increase in provision during the year	0
	Provision utilised (trade and other receivables written off)	0
	Provision written back during the year (no longer required)	0
	Bad debts recovered during the year	0
Current trade and other receivables		
	Total	-1,068
	Opening balance (1 April)	-1,333
	Increase in provision during the year	-610
	Provision utilised (trade and other receivables written off)	154
	Provision written back during the year (no longer required)	244
	Bad debts recovered during the year	477
Total	Total	-1,068
	Opening balance (1 April)	-1,333
	Increase in provision during the year	-610
	Provision utilised (trade and other receivables written off)	154
	Provision written back during the year (no longer required)	244
	Bad debts recovered during the year	477
Significant changes in the contract assets and the contract liabilities balance during the period are as follows		
Assets		
	Contract assets at the end of the period	0
	Increases/decreases due to cash received/paid	0
	Transfers from contract assets to receivables/payables	0
	Changes in the measure of progress	0
	Contract assets at the beginning of the period	0
Liabilities		
	Contract liabilities at the end of the period	0
	Increases/decreases due to cash received/paid	0
	Transfers from contract liabilities to receivables/payables	0
	Changes in the measure of progress	0
	Contract liabilities at the beginning of the period	0

Comment

6. This section is designated for Additional analysis tof other non current and current receivables. You may overwrite the column with 'Category 1, Category 2, etc.' in it, but anything entered here will not be saved.

Additional Analysis

		Category	£'000
Additional analysis of other non-current receivables			
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category 1		
	Category 1		
	Category 1		
	Category 1		
	Category 1		
	Total		
Additional analysis of other current receivables			
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category		
	Category 1		
	Category 1		
	Category 1		
	Category 1		
	Category 1		
	Total		0

7.Select 'Save' to commit data to the database.

7

SAVE

Note: For entities following IFRS 16, any receivables balances arising from leases as lessor should be entered on the “Lease Receivables” lines on the Trade and Other Receivables (T&OR) tab (screen shot below).

OSCAR WGA - Central Government Guidance

Cells shaded in dark grey will not be loaded to the database.					
Non-Current Trade and other receivables					
Amounts falling due after more than one year (Excluding Student Loans)					
	Other £'000	Balance as at 31 March 2021 £'000	Restated Balance as at 31 March 2020 £'000	Adjustment £'000	Submitted M
Taxation & duties due		0	0	0	
Trade receivables		0	0	0	
Prepayments - PFI		0	0	0	
Prepayments - other		32	0	0	
Accrued income - other		0	0	0	
Welfare Overpayments (DWP only)		0	0	0	
Contract Receivables (IFRS15)		0	0	0	
Contract Assets (IFRS15)		0	0	0	
Other receivables - please analyse in table below		0	0	0	
Occupational pensions receivables		0	0	0	
Government grants receivable		0	0	0	
Interest receivable		0	0	0	
Non Current Lease Receivables		0	0	0	
Allowance for bad and doubtful debts					
Opening balance (1 April)	0	0	0	0	

Cells shaded in dark grey will not be loaded to the database.					
Non-Current Trade and other receivables					
Amounts falling due after more than one year (Excluding Student Loans)					
	Other £'000	Balance as at 31 March 2021 £'000	Restated Balance as at 31 March 2020 £'000	Adjustment £'000	Submitted M
Taxation & duties due (for HMRC and tax collectors)		0	0	0	
Prepayment of taxes		0	0	0	
Accrued taxes		0	0	0	
VAT		0	0	0	
Trade receivables		0	196	0	
Prepayments - PFI		0	0	0	
[To be used by COF888 only] Prepayments received by COF		34	0	0	
Prepayments - other		0	307	0	
Accrued income - other		0	0	0	
Court fines (HMCTS only)		0	0	0	
Other receivables - please analyse in table below		0	677	0	
Welfare Overpayments (DWP only)		0	0	0	
Accrued income relating to EU funding		0	0	0	
Occupational pensions receivable		0	0	0	
Government grants receivable		0	0	0	
Business rate supplement debtor		0	0	0	
Interest receivable		0	0	0	
Contract Receivables (IFRS15)		0	0	0	
Contract Assets (IFRS15)		0	0	0	
Supply debtor receivable from the Consolidated Fund		0	0	0	
Current Lease Receivables		0	0	0	

7.2.4.16 T&OP - Non-current & current trade and other payables

This worksheet collects data on Trade and Other Payables.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Please note the additional information requirement tables at the end of the tab

Trade and Other Payables As at 31/03/2020

1

2

Spreadsheet View:

Input

REBUILD
VIEW

SAVE

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

	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 31 March 2019 £'000	Comment
Non-current trade and other payables					
Non-current trade and other payables					
Bank and other borrowings	0	0	0	0	
Trade payables	0	0	0	0	
Other payables - please analyse in table below	0	0	0	0	
Refunds of taxation payable	0	0	0	0	
Accrued expenses	0	0	0	0	
Obligations under finance leases	0	0	0	0	
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	
Occupational pension loans payable	0	0	0	0	
Total	0	0	0	0	
Non-current trade and other payables					
Gilt Edged Stock					
Gilt edged stock	0	0	0	0	
Total gilt edged stock	0	0	0	0	
Non-current trade and other payables					
Deferred income					
Deferred income brought forward	0	0	0	0	
Deferred income additions	0				
Deferred income transferred to "due in under one year"	0				
Total Deferred income	0	0	0	0	
Current trade and other payables					
Current trades and other payables					
Bank and other borrowings					
Bank overdraft	0	0	0	0	
Other borrowings	0	0	0	0	
National Savings and Investments Products (NLF only)	0				
Taxation and social security payable / refunds					

Additional Analysis

	Category	£'000
Additional analysis of other non-current payables		
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

3

Enter Additional Analysis and specify the category in this section

You may overwrite the column with 'Category 1, Category 2, etc.' in it, but anything entered here will not be saved.

4. Select save to commit data to the database:



7.2.4.17 Cash & Inventories

This worksheet collects data for Inventories, cash & cash equivalents, and balances with National Lottery.

Last year's brought forward balances included. Any changes to these must be made in the Restatement Analysis tab. To obtain external to WGA data, the DCT uses CPID information against liquid deposits SCOA(s) to deduct those balances that are internal and hence leaves the external balances.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Select 'Save' commit data to the database.

Inventories

31/03/2020

Spreadsheet View

Input

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

1

2

3

REBUILD VIEW

SAVE

Inventories	Goods for Resale & Finished Goods £'000	Land for Resale & Finished Land £'000	Buildings for Resale & Finished Buildings £'000	Raw Materials & Consumables £'000	Land Work in Progress £'000	Buildings Work in Progress £'000	Other Work in Progress £'000	Total £'000
Carried forward at 31 March (as shown in last year's accounts)	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Restated balance	0	0	0	0	0	0	0	0
Balance brought forward at 1 April	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Reclassification	0	0	0	0	0	0	0	0
As at 31 March 2020	0	0	0	0	0	0	0	0

Cash balance & cash equivalents	Balance as at 31 March 2020 £'000	Restated Balance as at 31 March 2019 £'000	Adjustment £'000	Submitted Balance as at 2019 £'000	Comment
Cash balances					
Commercial bank accounts	0	0	0	0	
Government Banking Services	0	0	0	0	
Liquid deposits (definition: short term investments that mature within 3 months)	0	0	0	0	
Total cash balances	0	0	0	0	
Funds held with National Lottery Distribution Fund					
Funds held with National Lottery Distribution Fund	0	0	0	0	
Total funds held with National Lottery Distribution Fund	0	0	0	0	
Note - Liquid deposits (outside WGA boundary ONLY)					
	0				

7.2.4.18 Pensions

This worksheet collects details of funded and unfunded pension schemes. It should be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the 'Principal Civil Service Pension Scheme.'

Please note the 'Additional Analysis if Pension Liability' table and 'Additional analysis of other scheme assets' table at the bottom of the page.

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Select 'Save' commit data to the database.

Pensions Liability
As at 31/03/2020

Spreadsheet View

Input

REBUILD
VIEW

SAVE

Pensions Liability (Assets and Liabilities are now shown separately)

	Pension Schemes £'000	Comment
Funded pension schemes		
Liabilities		
Carried forward at 31 March (as shown in last year's accounts)	0	
Adjustment	100	
Restated balance	100	
Liabilities brought forward at 1 April	0	
Current service costs	0	
Past service costs	0	
Enhancements	0	
Transfers in/out	0	
Interest on Scheme Liabilities	0	
Contributions by scheme participants	0	
Payment of Pensions - UK based staff	0	
Payment of Pensions - Locally employed staff	0	
Gains/Losses on settlements and curtailments		
Premeasurement (gains) / losses:		

Please note that entries made in the pension liabilities tab against the following categories auto-populate the pensions costs in the operating costs tab.

IBM Planning Analytics with Watson™
Central Government
Andrew Mackay (STG)

Validations
Bulk CPID Input
CPID Transactions
1. SoCI
2. SoFP
3. Restatement Analysis
4. Tax
5. Operating Income
6. Operating Cost

Provision for bad debts on loans	0	
Provision for legal claims	0	
Provision for EU disallowances	0	
Provisions - Other	0	
Total provisions	0	
Pension costs		
Explanation: This is for recording the SOCNE costs associated with pension schemes such as the Principal Civil Service Pension Scheme, NHS Pensions and local pension schemes. It should not be used to record staff costs that are reported		
Employers pension current service costs	0	
Employers pension past service costs	0	
Recognition of gain on settlement of pension liability	0	
Pensions costs - enhancements	0	

Scheme assets		
Unfunded schemes		
	NHS (UK)	0
	Teachers (UK)	0
	Civil Service	0
	Armed Forces	0
	Police	0
	Royal Mail	0
	Fire	0
	Other unfunded	700
	Total unfunded	700
Funded schemes		
	Local government	0
	Other funded	0
	Total funded	0
	Total	700

Please complete this section on scheme assets and liabilities, 'Other unfunded' schemes total must match with the additional analysis of other scheme assets in the table below

	Category	£'000
Additional analysis of other scheme assets		700
	Category 1 A-Unfunded	200
	Category 2 B-Unfunded	100
	Category 3 C-Unfunded	400
	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	700

7.2.4.19 Reserves

This tab is divided into two tables - General fund table and Revaluation & Reserves Table.

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

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Select 'Save' to submit data to the database.

Reserves

As at 31/03/2020

Spreadsheet View:

Input

1

2

3

REBUILD
VIEW

SAVE

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

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

General Fund

Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve

General Fund
£'000

Comment

Carried forward at 31 March (as shown in last year's accounts)	0	
SOCI prior year adjustments (auto feed from SOCI)	0	
General fund - adjustments	20	
Funded pension scheme - adjustments	20	
Unfunded pension scheme - adjustments	20	
Restated balance at 1 April 2020	60	
Balance brought forward at 1 April - General Fund	30	
Balance brought forward at 1 April - funded pension scheme	30	
Balance brought forward at 1 April - unfunded pension scheme	40	
Retained (Surplus)/Deficit for year	0	
Notional charge reversal	0	
Notional charge	0	

7.2.4.20 Financial Instruments

IFRS 9 applies to Financial Instruments and has an effective date of application of 1 April 2018.

Please note:

The financial instruments table will contain data fed through from the financial assets and financial liabilities tabs, as well as from trade and other payables and trade and other receivables. Therefore, please ensure you have entered data into those tabs before beginning financial instruments.

The tables on this worksheet ask for details which need to be disclosed to comply with IFRS requirements. As a minimum, you will need to provide details on categories of financial instruments, fair values, and derivatives. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet.

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.

DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements, which are in accordance with IFRS, and which must be standardised to record information from all WGA bodies. While bodies should provide information that is consistent with their accounts, they must ensure that they complete the standardised format and disclosures required for WGA purposes to comply with the requirements of the FReM.

Definitions and classifications of financial assets and liabilities can be found in IAS 32, IFRS 9 and IFRS 7. Financial guarantees are a common form of financial instrument and should be disclosed as such, rather than in provisions or elsewhere.

Please refer to Government Financial reporting manual link below:

<https://www.gov.uk/government/publications/government-financial-reporting-manual-2025-26>

Chapter 8 Adapting and interpreting IFRS Standards, Section 8.2 Interpretations and adaptations for the public sector context, Table 8.2 IFRS 9 Financial instruments.

This document is updated annually, so please visit the Gov.uk website each year to ensure you have the most current information.

The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA.

Credit risk disclosures

On the 'Financial Instruments' worksheet, in the 'Credit Risk' section, there is a table entitled 'Gross credit exposure by credit rating at year end' that requires financial assets to be categorised by their credit rating from external rating agency designation or equivalent at year end. The column 'Not rated' is for those financial assets that have no rating because, for example, the financial asset relates to a company in liquidation. If a body has not undertaken the exercise of rating its financial assets for its statutory accounts because the credit risk is not material; there is no need to complete this table. If credit risk is material, the body should look at each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate.

When completing the Financial Assets table, following IFRS 9, on initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered into the appropriate cell for 12 months expected credit losses.

You need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2 and 3 or the simplified impairment rule & paragraph 5.5.15 of IFRS 9 (trade receivable, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15).

Please ensure you complete T&OP, Fin Assets and O-Fin Liab before completing this section

1. Select your answers from the drop-down list in the Questions list
2. Select 'Save' when you have completed the relevant data entry sections.

Financial Instruments

As at 31/03/2020

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

No Copy/Paste view filter is available on this tab

SAVE

2

Instructions for completing this tab:

"Categories of financial instruments" will be automatically completed for you with data brought through from other tabs. Therefore please ensure you complete C-T&OP, C-O-Fin-Assets, and C-O-Fin-Liab before completing this tab. All entities who have financial instruments will need to complete the "fair value" tables for financial assets and financial liabilities, and the "valuation hierarchy" tables for financial assets and liabilities.

There are some additional sections on the tab which only some entities need to complete. Please answer the questions below, your answers will indicate which of the additional sections you will need to complete.

Questions

Were your total assets or total financial liabilities at the year end greater than £50m, and:

- 1) did you need to disclose Credit Risk as a material risk in your accounts?
- 2) did you need to disclose Liquidity Risk as a material risk in your accounts?
- 3) did you need to disclose Interest Rate Risk as a material risk in your accounts?
- 4) did you need to disclose Foreign Exchange Rate Risk as a material risk in your accounts?
- 5) did you need to disclose Market Price Risk as a material risk in your accounts?

Select Yes or No on dropdown

Dropdown menu with options: Yes, No, Select.

1

Categories of financial instruments

This data is your current + non-current external balances with non-WGA counterparties only and is already completed for you based on data populated on other tabs of the DCT.

	Amortised Cost £'000	Fair Value Through Profit or Loss (FVPL) £'000	Fair Value Through OCI (FVOCI) £'000	TOTAL £'000	Comment
Financial Assets - categories of financial instruments					
Receivables					
Trade and other receivables (net of impairment allowance)	12			12	
Other Financial Assets					
Shares and equity type investments		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	
IMF quota subscription		0		0	
Derivatives		0	0	0	
Repos / Reverse Repos	0	0	0	0	
Debt Securities		0	0	0	
Other	0	0	0	0	
As at 31 March	12	0	0	12	
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	6	6		11	
Derivatives		0		0	
Debt Securities	0			0	
Other (includes Banknotes, IMF and Treasury Bills)	6	7		13	
As at 31 March	12	13	0	24	

Fair values

Please disclose fair values of your current + non-current external balances held at amortised cost.

For financial assets fair values, please enter positive numbers.

For financial liabilities fair values, please enter negative numbers.

	Carrying Amount £'000	Fair Value £'000	Comment
Financial Assets			
Amortised Cost	12	0	
Fair Value Through Profit or Loss (FVPL)	0	0	
Fair Value Through OCI (FVOCI)	0	0	
As at 31 March	12	0	
Financial Liabilities			
Amortised Cost	12	0	
Fair Value Through Profit or Loss (FVPL)	13	13	
As at 31 March	12	13	

Valuation hierarchy

please split your current + non-current external balances held at FVPL and FVOCI (shown in column C) between Levels 1, 2, and 3. For financial assets, please enter positive numbers. For financial liabilities, please enter negative numbers.

Notes re valuation hierarchy (refer to IFRS 7 para 25 - 30):

Level 1: Fair values based on quoted prices in active markets for identical assets or liabilities.

Level 2: Fair values based on inputs other than quoted prices that are observable.

Level 3: Fair values that are not based on observable market data (unobservable inputs)

Financial Assets - Valuation Hierarchy: Enter positive balances					Comment
Financial Liabilities - Valuation Hierarchy: Enter negative balances for external amounts held at FVPL only					
	TOTAL External Assets at FVPL & FVOCI £'000	Of which Level 1 £'000	Of which Level 2 £'000	Of which Level 3 £'000	
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					
Financial guarantees	0	0	0	0	
Derivatives	0	0	0	0	
Debt Securities	0				
Other	0	0	0	0	
As at 31 March	0	0	0	0	

Credit Risk Section

Only complete these tables if you answered 'Yes' to the Credit Risk question at the top of the tab.

Financial Assets by credit rating at year end							
Please enter gross credit exposure by credit rating at year end							
Information should be entered for external data only							
External Assets - to be split by credit rating £'000	of which AAA or equivalent £'000	of which AA or equivalent £'000	of which A or equivalent £'000	of which rated not strong £'000	of which not rated £'000	TOTAL £'000	
Student Loans	0	0	0	0	0	0	0
All other assets held at amortised cost	0	0	0	0	0	0	0
All other assets held at FVPL	0	0	0	0	0	0	0
All other assets held at FVOCI	0	0	0	0	0	0	0
As at 31 March	0	0	0	0	0	0	0

Guidance Notes for completion of Financial Assets - Expected Credit Loss table

On initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss (potential total impairment) and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered the appropriate cell for 12 month expected credit losses.

When credit risk for a relevant financial asset has increased significantly since initially recognised, IFRS 9 requires the allowance for the item be changed to reflect the present value of lifetime expected credit loss.

When a financial asset has become credit impaired, IFRS 9 requires that the allowance for the items be changed to reflect the present value of lifetime expected credit loss.

Paragraph 5.15 & simplified impairment rule: trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9.

Financial Assets - expected credit loss for assets held at amortised cost Identify expected credit loss impacting financial assets held at amortised cost, split between the categories shown Enter negative balances for amounts external to the WGA boundary only	Gross Financial Assets £'000	Expected Credit Loss				Net Financial Assets £'000
		STAGE 1 Where loss allowance = 12 month expected credit losses £'000	STAGE 2 Where loss allowance = lifetime expected loss, as credit risk > significantly £'000	STAGE 3 Where loss allowance = lifetime expected loss, as asset now credit impaired £'000	Paragraph 5.5.15 & simplified impairment rule £'000	
Trade and Other Receivables	0				0	0
Loans held at amortised cost	0	0	0	0	0	0
Total financial assets	0	0	0	0	0	0

END OF DATA ENTRY

7.2.4.21 Assocs and JVs - Joint Ventures and Associates

This worksheet collects details of the share of post-tax results of associates and joint ventures (JV's), accounted for on an equity basis and details of the share of total assets and liabilities of associates and joint ventures.

The tables on this tab ask for details which need to be disclosed to comply with IAS 28 requirements.

This tab allows you to show the investment in JV's and Associates together with some disclosure requirements thereof. Furthermore, ability to show non-current assets (PPE) that are now classified as being held for sale as per IFRS5. We have included the liabilities for completeness but would expect only assets such as PPE to form most items.

The DCT is governed by the disclosure of IAS 28 and follows the FReM: Joint ventures and associates are accounted for on an equity basis, meaning that only a body's proportion of its holding is shown in the accounts. The initial investment is recorded as an asset and is then adjusted to any subsequent movement on post-acquisition reserves. We would expect the following double entries and SCOAs to be used:

Initial recording of investment:

DR Asset to SCOA 16612000 (NCA – Joint Ventures- Additions) or 16622000 (NCA – Associates – Additions)
CR Bank

Subsequent recording of profit:

DR Asset to SCOA 16616000 (NCA-Joint Ventures Profit/(Loss)) or 16626000 (NCA-Associates Profit/(Loss))
CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A)

Subsequent recording of loss:

DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A)
CR Asset to SCOA 16616000 (NCA-Joint Ventures Profit/(Loss)) or 16626000 (NCA-Associates Profit/(Loss))

Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset, so the double entry is:

DR Bank

CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCA Associates-Dividends).

1. The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
2. Select 'Rebuild View' if you have changed your spreadsheet view.
3. Select 'Save' to commit data to the database.

Investment in Associates and Joint Ventures
As at 31/03/2020

Spreadsheet View: Input REBUILD VIEW SAVE

Share of post tax results of associates and joint ventures. (Please note: the expectation is that equity method is applied, meaning that only the entities share is recorded)

	2019-20 £'000	Comment
Associates balance		
Balance as at 31 March 31 March 2019	0	
Adjustment	0	
Restated balance as at 1 April	0	
Share of net assets at 1 April	0	
Share of post tax results	0	
Dividends	0	
Acquisitions	0	
Disposals	0	
Transfers	0	
Share of net assets at 31 March 2020	0	
Joint ventures balance		

7.2.4.22 Add Information - Additional Information

The information is required to produce notes to the accounts. The worksheets are for information on:

- Leases, PFI, capital commitments, accounting policies, audit qualifications etc.

Leases data input covers IFRS 16 disclosures (i.e., entities who are following implementation of the IFRS 16 standard).

For IFRS 16 compliant entities, the table 1 need to be completed together with prior year data if early adoption was chosen. Data can be manually entered into the additional information tab of the DCT into the following tables:

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Additional Information as at

31/03/2024

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

Spreadsheet View:

Input

REBUILD
VIEW

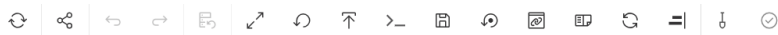
SAVE

(1) IFRS 16

Leases

Obligations under operating leases - Record the total future lease payments under operating leases

Future minimum lease payments under non-cancellable operating leases comprise:	2023-24 £'000	2022-23 £'000	Comment
Operating leases as lessor			
Land			
Total lease as lessor payments due within one year	0	0	
Total lease as lessor payments due between 1 and 5 years	0	0	
Total lease as lessor payments due after 5 years	0	0	
Total operating lease as lessor	0	0	
Buildings			
Total lease as lessor payments due within one year	0	0	
Total lease as lessor payments due between 1 and 5 years	0	0	
Total lease as lessor payments due after 5 years	0	0	
Total operating lease as lessor	0	0	As per note 20.8 Operating Leases with clients of the ARA.
Other Leases			As per note 20.8 Operating Leases with clients of the ARA.
Total lease as lessor payments due within one year	0	0	
Total lease as lessor payments due between 1 and 5 years	0	0	
Total lease as lessor payments due after 5 years	0	0	
Total operating lease as lessor	0	0	



< 15. Fin Instruments 16. Cash & Inventories 17. Provisions 18. Pensions 19. Reserves 20. Contingent Liabilities 21. Assocs & JVs 22. Add Informa

Obligations under operating leases - Record the total future lease payments under operating leases

Future minimum lease payments under non-cancellable operating leases comprise:	2020-21 £'000	2019-20 £'000	Comment
Operating leases as lessor			
Land			
Total lease as lessor payments due within one year	123	123	
Total lease as lessor payments due between 1 and 5 years	123	123	
Total lease as lessor payments due after 5 years	123	123	
Total operating lease as lessor	369	369	
Buildings			
Total lease as lessor payments due within one year	31	31	
Total lease as lessor payments due between 1 and 5 years	31	31	
Total lease as lessor payments due after 5 years	123	123	
Total operating lease as lessor	185	185	
Other Leases			
Total lease as lessor payments due within one year	62	123	
Total lease as lessor payments due between 1 and 5 years	123	123	
Total lease as lessor payments due after 5 years	123	123	
Total operating lease as lessor	308	369	

22. Add Information					
Lease Liabilities					
Total future lease payments under leases are given in the table below:					
	Infrastructure Assets £'000		Land & Buildings £'000		
	2020-21	2019-20	2020-21	2019-20	2020-21
Infrastructure					
Payments due within 1 year	41	41	41	41	
Payments due between 1 and 5 years	41	41	41	41	
Payments due after 5 years	41	41	41	41	
Subtotal Infrastructure	123	123	123	123	
Less Interest Element	62	62	62	62	
Present Value Obligation	62	62	62	62	
Land and Buildings					
Payments due within 1 year	25	25	25	25	
Payments due between 1 and 5 years	49	49	49	49	
Payments due after 5 years	49	49	49	49	
Subtotal Land and Buildings	123	123	123	123	
Less Interest Element	62	62	62	62	
Present Value Obligation	62	62	62	62	
Other					
Payments due within 1 year	123	123	123	123	
Payments due between 1 and 5 years	123	123	123	123	

		31 March £'000	Comment
Impact on Financial Statements			
On transition to IFRS 16, the group recognised an additional right of use assets and lease liabilities, recognising the difference in the general fund account.			
Operating lease commitment at 31 March		0	
Discounted using discount rates		123	
Finance Lease liabilities at 31 March		123	
Exemptions for			
Short terms leases		123	
Leases of low value assets		123	
Intangible assets		123	
Extensions and termination options reasonably certain to be exercised		123	
Variable lease payments on an index or a rate		123	
Residual values guarantees		123	
Advance payments		123	
Excluding previous included non lease components		123	
Impacts of restatements for Operating Lease and Finance Lease		123	
Re-assessment for IFRS16		123	
Lease Liabilities recognised at 1 April		1,476	

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15. Fin Instruments	16. Cash & Inventories	17. Provisions	18. Pensions	19. Reserves	20. Contingent Liabilities	21. Assocs & JVs	22. Add Information
Total lease payments due				369			
Obligations under finance leases							
Land							
Total lease payments due within one year				123			
Total lease payments due between 1 and 5 years				62			
Total lease payments due after 5 years				62			
Total lease payments				246			
Less interest element				62			
Present value of obligations under finance leases				185			
Buildings							
Total lease payments due within one year				62			
Total lease payments due between 1 and 5 years				62			
Total lease payments due after 5 years				62			
Total lease payments				185			
Less interest element				62			
Present value of obligations under finance leases				123			
Other Leases							
Total lease payments due within one year				14			
Total lease payments due between 1 and 5 years				14			
Total lease payments due after 5 years				14			
Total lease payments				41			
Less interest element				41			
Present value of obligations under finance leases				0			

15. Fin Instruments	16. Cash & Inventories	17. Provisions	18. Pensions	19. Reserves	20. Contingent Liabilities	21. Assocs & JVs	22. Add Information
Less interest element				41			
Present value of obligations under finance leases				0			
Present value of future obligations under finance leases (£000s)							
Land							
Total lease payments due within one year				123			
Total lease payments due between 1 and 5 years				123			
Total lease payments due after 5 years				123			
Present value of obligations under finance leases				185			
Buildings							
Total lease payments due within one year				123			
Total lease payments due between 1 and 5 years				123			
Total lease payments due after 5 years				123			
Present value of obligations under finance leases				123			
Other Leases							
Total lease payments due within one year				41			
Total lease payments due between 1 and 5 years				41			
Total lease payments due after 5 years				41			
Present value of obligations under finance leases				0			

DCT preparers need to complete the private finance initiative (PFI) disclosures in the DCT in line with WGA disclosure requirements which are in accordance with FReM.

Projects are required to be disclosed as follows:

- For each 5-year banding disclose the total payments (i.e., not an annual payment) for contracts expiring within that period.

The PFI disclosure explicitly asks for capital, interest and service cost element of the contract which must be analysed over the various time brackets on a cash flow basis.

- The spreadsheet view button has two options for inputting data. Select Input option if you would like to manually enter data. Select Copy/Paste option if you would like to copy and paste your data.
- Select 'Rebuild View' if you have changed your spreadsheet view.

3. Select 'Save' commit data to the database.

(2) PFI Contracts

Charge to Statement of Comprehensive Income - PFI contracts. Record the amount charged in the current year to the Statement of Comprehensive Income in respect of off-balance sheet PFI transactions and the service element of on-balance sheet PFI transactions. (Do not include interest charges, interest or financing costs for on-balance sheet PFI contract here)

Commitments under on-balance sheet PFI contracts - Record the total future payments in respect of on balance sheet PFI transactions to which your body is committed, in £000s, analysed on a cash flow basis.

Commitments under off-balance sheet PFI contracts - Record the total future payments in respect of off balance sheet PFI transactions to which your body is committed, in £000s, analysed on a cash flow basis.

	2018-19 £'000	Comment
Charge to Statement of Comprehensive Income - PFI contracts		
Amount charged in the SoCI this year	0	
Commitments under on-balance sheet PFI contracts		
On balance sheet PFI capital element (Net figure - do not include interest)		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI imputed interest charges		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	
Total future payments in relation to PFI contracts	0	
On balance sheet PFI service charges		
Total payments due within one year	0	
Total payments due between 1 to 5 years	0	
Total payments due after 5 years	0	

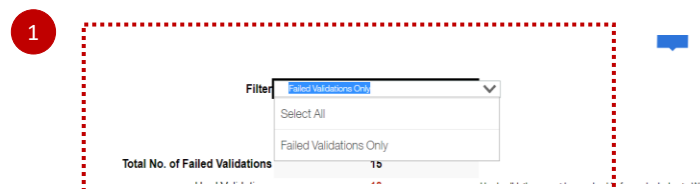
7.2.5 Validations

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

7.2.5.1 Validation Report

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 in this section.

Total No. of Failed Validations	15
Hard Validations	13
Soft Validations	2

3

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

2

REFRESH

VALIDATE

4

4. Select 'Validate' to reflect on recent changes made.
5. In the Validation Report output section, you will find the following details:
 - **Validation Code** – automated code allocated to each validation error, for internal purposes.
 - **Validation Category** – internal consistency, materiality, numerical accuracy
 - **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.
 - **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.
 - **Status** – used to describe the status for example FAIL, please provide cometary/PASS.

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 Category	Validation Type	Validation Description	Status
Internal Consistency	Soft	Staff numbers information must be filled in.	FAIL, Please check or provide commentary
Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you	FAIL, Please check or provide commentary
Numerical Accuracy	Hard	The top half of the SOFP must equal the bottom half of the SOFP (i.e. -the SOFP must	FAIL
Numerical Accuracy	Hard	Current OFA total balances must equal the sum of the internal and external balances reported	FAIL
Numerical Accuracy	Hard	The external asset type breakdown total must equal the external OFA current balance on the movement table	FAIL
Numerical Accuracy	Hard	Where a financial asset type has a carrying value, a fair value must also be recognised	FAIL
Numerical Accuracy	Hard	In the step 3 table, make sure that your amortised cost + FVPL + FVOCI amount for each line, tallies to the total external balance as shown in the left hand column	FAIL
Internal Consistency	Hard	In the valuation hierarchy table, make sure that the total you have split out between levels 1, 2 and 3, tallies back to the total at FVPL and/or FVOCI available to be categorised as shown	FAIL

- **Value Returned** – the value of the validation error
- **Validation Message** – details on why validation has failed for example 'values do not balance'
- **Used In** – location of the validation error for exaple 'Financial Instruments ' worksheet

Value Returned	Validation Message	Used In
1	Fair value must be completed where carrying value exists	Fin Instruments
2	The sum of the amortised, FVPL & FVOCI split for each line must equal the external totals from Step 2	Other Fin Assets
1	Level 1+2+3 hierarchy split on each line in the valuation hierarchy table must match total categorised at FVPL (and FVOCI for assets) for each line	Fin Instruments
5	There are unanswered questions on sheet "CP-Fin Inst"	Fin Instruments
10	Sub Validation FAIL	Add Information
100	Please ensure that the values balance	SoFP
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES	IFA
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES	Other Fin Assets
0	NO CASH MOVEMENT DURING YEAR? PLEASE COMPLETE THE ADDITIONAL CASH FLOW BOXES ABOVE TO REMOVE THIS WARNING	Other Fin Liabilities

- *Validation References* – account codes and other internal reference code concerned with specific validation error
- *User Explanations* – any comments entered on the validation errors.

Validation References	User Explanation
No Reference, No Reference	
OFA_Row004/OFA_Col008, OFA_Row020/OFA_Col008	
87883012, 87883011, 87883010, 87883087, 87883086, 87883085	
81600901, 81600905	
87000008, 87924250	
C0201203	
C1802000	
C1001202	
C1101202	

IMPORTANT:

Where you have soft validation errors, you must enter a comment more than 15 characters to pass the validation.

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.

To run the validation report, navigate to the validation report tab as follows on the DCT.

[Validation Report](#)
[Decimal Points Validations](#)
[Validations](#)
[Bulk CPID Input](#)
[CPID Transactions](#)
[Data Collection](#)
[1. SoCI](#)
[2. SoFP](#)
[3. Restatement Anal](#)

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 Report Decimal Points Validations Validations Bulk CPID Input CPID Transactions Data Collection 1. SoCI 2. SoFP 3. Restatement Analysis

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

To validate the DCT Return at any stage – just click on the validate button as follows:

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Validation Report
Decimal Points Validations
Validations
Bulk CPID Input
CPID Transactions
Data Collection
1. SoCI
2. SoFP
3. Restatement Anal

Filter
Failed Validations Only

Total No. of Failed Validations
10

Hard Validations
5

Soft Validations
5

Are you sure you want to run this validation process?

Cancel
Continue

REFRESH
VALIDATE

If you re-run the proforma validation column will remain- please ensure

Validation Code	Validation Category	Validation Type	Validation Description
899I0021	Internal Consistency	Soft	Staff numbers information must be filled in.
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.
899N0026	Numerical Accuracy	Hard	Current OFL total balances must equal the sum of the internal and external balances reported
899N0055	Numerical Accuracy	Hard	Gen fund restated opening balance must equal the balance at the 1st April
899N0126	Internal Consistency	Hard	In the step 2 table, make sure for each line that the total classed as external + the total classed as internal, matches back to the total balance for that class of C/NC liability
899N0129	Admin	Hard	All mandatory questions must be answered. Please check the box at the top of the sheet.

Click on continue and the process will run.

We will now clear one of the validations as an example, let us take the fourth validation on the list as follows:

Filter
Failed Validations Only

Total No. of Failed Validations
10

Hard Validations
5

Soft Validations
5

Hard validations must be resolved before submission to WGA

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

REFRESH
VALIDATE

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
899I0021	Internal Consistency	Soft	Staff numbers information must be filled in.	FAIL, Please check or provide commentary
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.	FAIL, Please check or provide commentary
899N0026	Numerical Accuracy	Hard	Current OFL total balances must equal the sum of the internal and external balances reported	FAIL
899N0055	Numerical Accuracy	Hard	Gen fund restated opening balance must equal the balance at the 1st April	FAIL
899N0126	Internal Consistency	Hard	In the step 2 table, make sure for each line that the total classed as external - the total classed as internal, matches back to the total balance for that class of C/NC liability	FAIL
899N0129	Admin	Hard	All mandatory questions must be answered. Please check the box at the top of the sheet.	FAIL

Validation Report
Decimal Points Validations
Validations
Bulk CPID Input
CPID Transactions
Data Collection
1. SoCI
2. SoFP
3. Restatement Analysis
4. Tax
5. Operating Income
6. Operating Cost

Value Returned	Validation Message	Used In	Validation References
4	No staff number information	Operating Cost	87222000, 87228000
0	Provide explanation why NIC contributions are not within expected boundaries	Operating Cost	OCT_Row003/OCT_Col003, OCT_Row003/OCT_Col002, OCT_Row004/OCT_Col003
-864000000	Total current financial liabilities must equal the sum of internal and external balances noted	Other Fin Liabilities	OFL_Row004/OFL_Col004, OFL_Row004/OFL_Col003, C111
-864000000	Restated balances must equal the balance as at 1 April	Reserves	31521000, 31511000, 31111000, C1401200
2	Step 2 - The sum of the internal and external balances for each line must equal the totals from Step 1	Other Fin Liabilities	OFL_Row005/OFL_Col004, OFL_Row005/OFL_Col003, OFL_Row040/OFL_Col004

Looking at the above, the report detail tells us the validation category, validation type (hard or soft error), validation description (in this case the issue is with general fund opening balances), status (in this case FAIL), value returned (£864 billion – the value of the error), validation message (what should be the case, in this example, restated balances must equal balances at 1 April), Used in (area of the accounts in the DCT – here it is reserves), validation reference (account codes on the DCT).

To clear the validation, Oscar needs a restated opening balance of £864 billion to match the opening balance on the reserves tab. This is currently showing as zero on the DCT – see below tab:

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< T&OP 13. Other Fin Assets 14. Other Fin Liabilities 15. Fin Instruments 16. Cash & Inventories 17. Provisions 18. Pensions **19. Reserves** 20. I

Spreadsneet view: Input **REBUILD VIEW** **SAVE**

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

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

General Fund

Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve

	General Fund £'000	Comment
Carried forward at 31 March (as shown in last year's accounts)	0	
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 2023	0	
Balance brought forward at 1 April - General Fund	864,000,000	
Balance brought forward at 1 April - funded pension scheme	0	
Balance brought forward at 1 April - unfunded pension scheme	0	
Retained (Surplus)/Deficit for year	0	

This requires two entries on the restatements tab – debiting reserves and crediting other financial liabilities with £864 billion to clear.

Navigate to the restatements tab and enter the two entries, equal and opposite. Remember that debit entries are positive numbers and credit entries are preceded with “-” as negative numbers and always work in £'000s. Validate and refresh to populate the DCT Return.

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

Check validation requirements to produce, check the validation summary and correct any hard validation errors. **NO VALIDATION ERRORS** **RESTATEMENTS**

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

		Total	Debit £'000	Credit £'000	Validate
			864,000,000	(864,000,000)	OK to S

Primary Statement Please select from drop down	Note Please select from drop down	Primary Statement Submitted Balance as at 31 March 2023	Note Submitted Balance as at 31 March 2023	Restatement Reason	Counter Party Code	Debit £'000	Credit £'000 Please enter negative values	Primary Statement Restated Balance	Note Statement Restated Balance
1 CP-SoFP - General fund accumulated income & expenditure account - C0201438	CP-Reserves - General fund - adjustments - 831111BA	-	-	Aligning Opening Balance to Last Years Closing Balance		864,000,000	-	864,000,000	864,000,000
2 CP-SoFP - Other current financial liabilities - C0201639	CP-O-Fin-Liab - Financial liabilities to the EU - 826599BA	(69,115,000)	-	Aligning Opening Balance to Last Years Closing Balance		-	(864,000,000)	(933,115,000)	(864,000,000)
3		-	-			-	-	-	-
4		-	-			-	-	-	-
5		-	-			-	-	-	-
6		-	-			-	-	-	-
7		-	-			-	-	-	-
8		-	-			-	-	-	-
9		-	-			-	-	-	-
10		-	-			-	-	-	-
11		-	-			-	-	-	-

Navigate back to the reserves tab and you will see that the balances align.

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Navigation: 3. Other Fin Assets | 1. Enter full screen | 15. Fin Instruments | 16. Cash & Inventories | 17. Provisions | 18. Pensions | 19. Reserves | 20. Contingent Liabilities

Spreadsheet view: Input

REBUILD VIEW SAVE

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

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

General Fund

Accumulated Income & Expenditure Reserve, the Income & Expenditure Reserves of Funded and Unfunded Pension Schemes, Donated Assets Reserve, Government Grant Reserve

	General Fund £'000
Carried forward at 31 March (as shown in last year's accounts)	0
SOCI prior year adjustments (auto feed from SOCI)	0
General fund - adjustments	864,000,000
Funded pension scheme - adjustments	0
Unfunded pension scheme - adjustments	0
Restated balance at 1 April 2023	864,000,000
Balance brought forward at 1 April - General Fund	864,000,000
Balance brought forward at 1 April - funded pension scheme	0
Balance brought forward at 1 April - unfunded pension scheme	0
Retained (Surplus)/Deficit for year	0

Comment

Navigate back to the validation report tab. Click on refresh and then validate. When asked to continue, click on continue. Filter on all validations. You should see that the validation is now showing as a Pass.

Number of hard validations has now reduced to 4.

Navigation: Homepage | Validation Report | Decimal Points Validations | Validations | Bulk CPID Input | CPID Transactions | Data Collection | 1. SoCI | 2. SoFP | 3. Restatement

Filter: Failed Validations Only

Total No. of Failed Validations	9	
Hard Validations	4	Hard validations must be resolved before submission to WGA
Soft Validations	5	Un-resolved soft validations must have a full Explanation added to them before submission to WGA

REFRESH VALIDATE

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

Validation Code	Validation Category	Validation Type	Validation Description	
899I0021	Internal Consistency	Soft	Staff numbers information must be filled in.	
899M0001	Materiality	Soft	NIC contributions should be between 6% and 12% of gross wages. If they are not, could you please provide an explanation.	
899N0026	Numerical Accuracy	Hard	Current OFL total balances must equal the sum of the internal and external balances reported	
899N0126	Internal Consistency	Hard	In the step 2 table, make sure for each line that the total classed as external + the total classed as internal, matches back to the total balance for that class of C/NIC liability	
899N0129	Admin	Hard	All mandatory questions must be answered. Please check the box at the top of the sheet.	
Hard	Other reserves (the information must be opening balance and must equal the balance at the 'reason for restatement' cells on the SoFP)			PASS
Hard	Gen fund restated opening balance must equal the balance at the 1st April			PASS
Hard	Other reserves restated opening balance must equal the balance at the 1st April			PASS

Note: all soft validation errors must have a user explanation before you can submit. Users must manually enter this.

CPID validations are cleared in a similar way.

To view the number of CPID transaction errors, navigate to the Homepage and scroll down to view.

Navigation bar showing tabs: Page, Homepage, View synchronization groups (selected), Validation Points Validations, Validations, Bulk CPID Input, CPID Transactions, Data Collection, 1. SoCI, 2. SoCI.

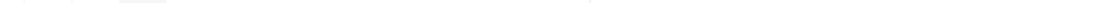
E: Once submitted, you will not be able to move back to previous workflow step.

ps for Cycle 2

To clear CPID transaction validation errors, navigate to the CPID transactions tab as follows:

Scroll down to see the individual lines.

[illegible]



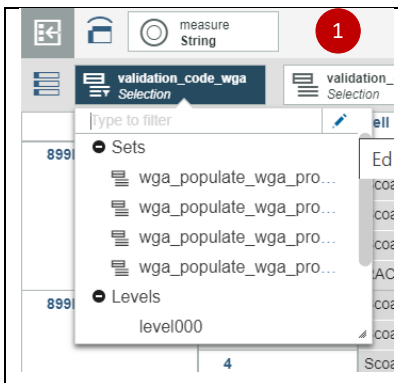
o to delete (as well as the option to delete 'All' rows), or select a range of accounts and rows to delete

This worksheet is designed to provide more detail on validation errors across the Data Collection Tool. Here you can view on which account code the validation has failed and more details on the validation errors.

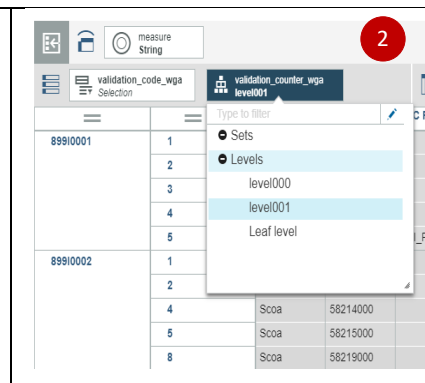
OSCAR WGA - Central Government Guidance

			Cell Refere...	Scoa	RAC Row R...	RAC Col R...	Data Items ...	Test Action	Lower Limi...
89910001	1		Scoa	58613000			+	=	
	2		Scoa	58611000			+		
	3		Scoa	44821000			+		
	4		Scoa	31115000			+		
	5		RAC		SCI_Row013	SCI_Col001	+		
89910002	1		Scoa	58216000			+	=	
	2		Scoa	58211000			+		
	4		Scoa	58214000			+		
	5		Scoa	58215000			+		
	8		Scoa	58219000			+		
	9		Scoa	58221000			+		
	11		Scoa	58224000			+		
	12		Scoa	58229000			+		
	13		RAC		Prov_Row006	Prov_Col009	+		
	14		RAC		Prov_Row010	Prov_Col009	+		
	15		Scoa	11212900			+		
	16		Scoa	11112900			+		
	17		Scoa	11812900			+		

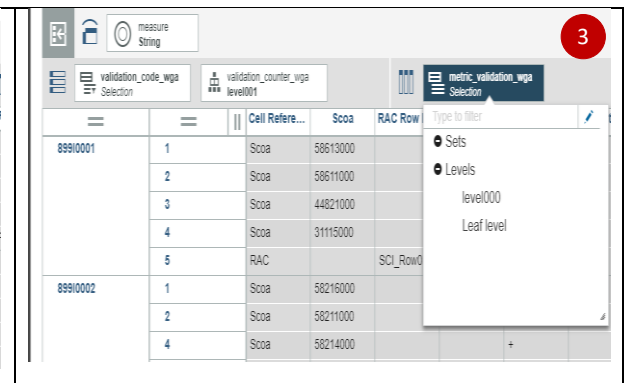
In the Validation Report you can find the following selection criteria:



1



2



3

PLEASE NOTE:

Please refer to video guidance on Validation Report for more details on this worksheet.

7.2.5.3 Decimal Points Validation

This worksheet is designated for errors on decimal points. If you have entered decimal points across the DCT, these will display as errors on this tab.

Please note, no decimal points entry should be made, all entries should be rounded to the nearest whole number.

Make sure all errors are corrected as per the information provided in this worksheet and select 'Refresh.'

The OSCAR platform does not prevent users from entering decimal places, so users may input decimal values. However, this validation ensures that any decimal entries are not written to the database.

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

REFRESH

SCOA Code	Used In	Description	Value	
911711BF CP-PP&E		Payments on account & assets under construction-Cost	59.617.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
918911BF CP-O-Fin-Assets		Other	29.985.000000000	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88887000 CP-T&OR		Increases/decreases due to cash received/paid	-290.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88888000 CP-T&OR		Transfers from contract liabilities to receivables/payables	-290.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.
88889000 CP-T&OR		Changes in the measure of progress	-290.333333333	The value entered for this SCOA contains a decimal place. Please remove the decimal place.

7.2.6 Audit Report

The Audit Report provides a view of all data submitted on the proforma tabs for the current year's WGA return.

Please note that the Audit Report can take some time to run, depending on the number of CPID transactions.

The CPID Transactions will return a row for every SCOA regardless of whether there is data on that row or not. You will have to scroll down to find the data on the report that has been entered against the relevant SCOA's.

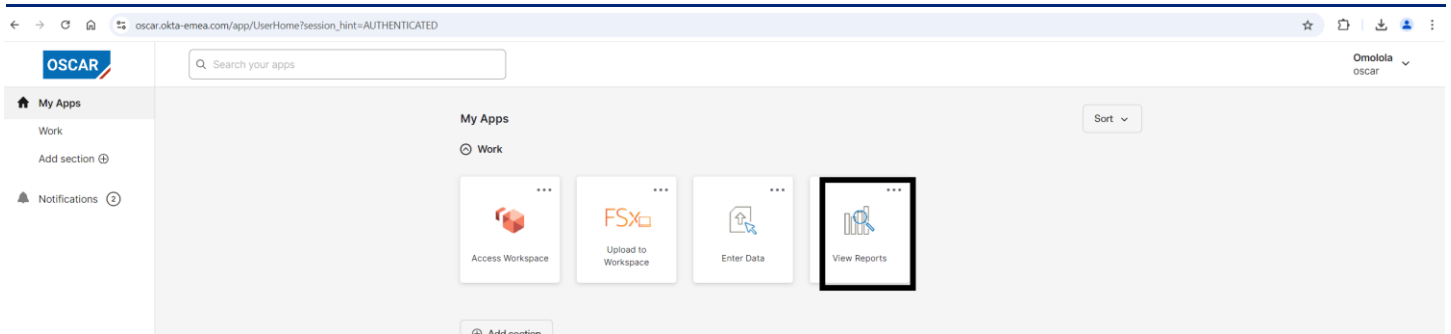
In some cases, it may be more appropriate to download the individual tabs of the DCT and run the new primary financial statements report, which can be accessed alongside the Audit Report options.

The Primary financial statements Audit report provides a header sheet with headline details, a Statement of Comprehensive Income, a Statement of Financial Position, and Reserves. This report can also be used to provide assurance to auditors.

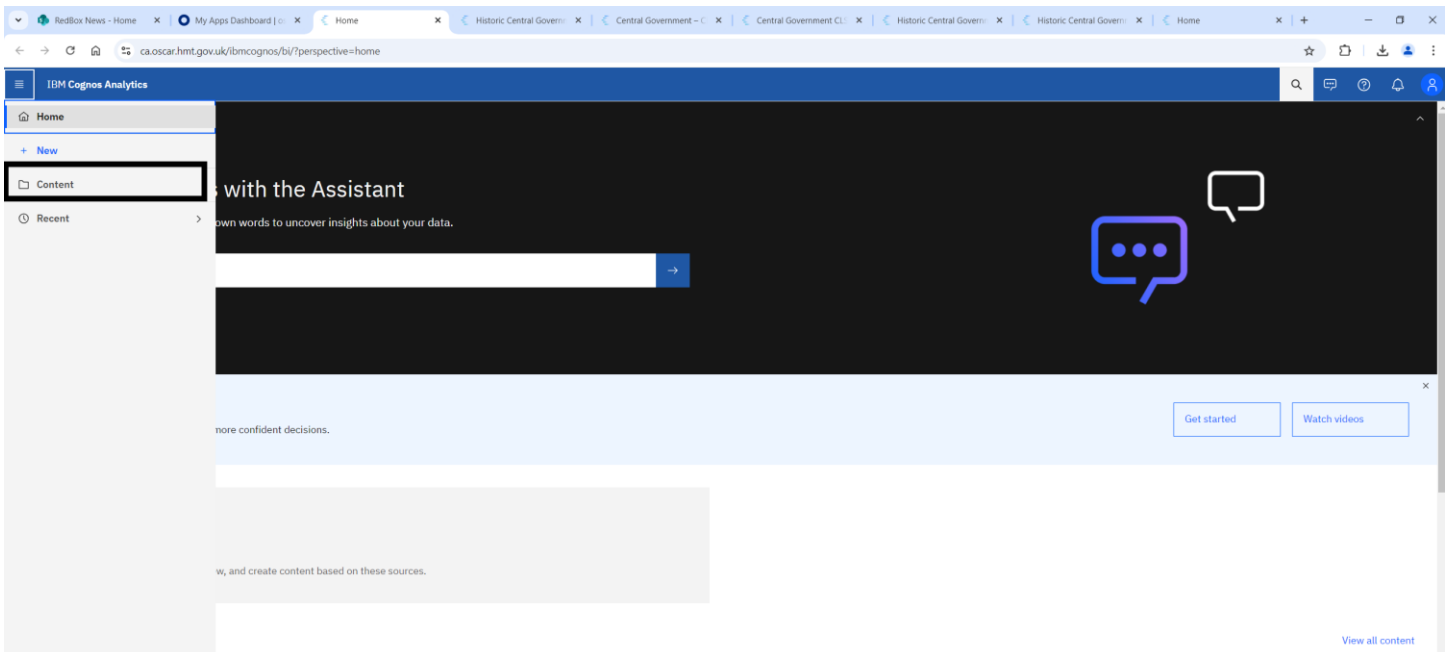
7.2.6.1 Accessing the Central government – CPID Transaction Report (No previous year Data) Audit report.

To access and view reports in OSCAR, select 'View Reports':

OSCAR WGA - Central Government Guidance



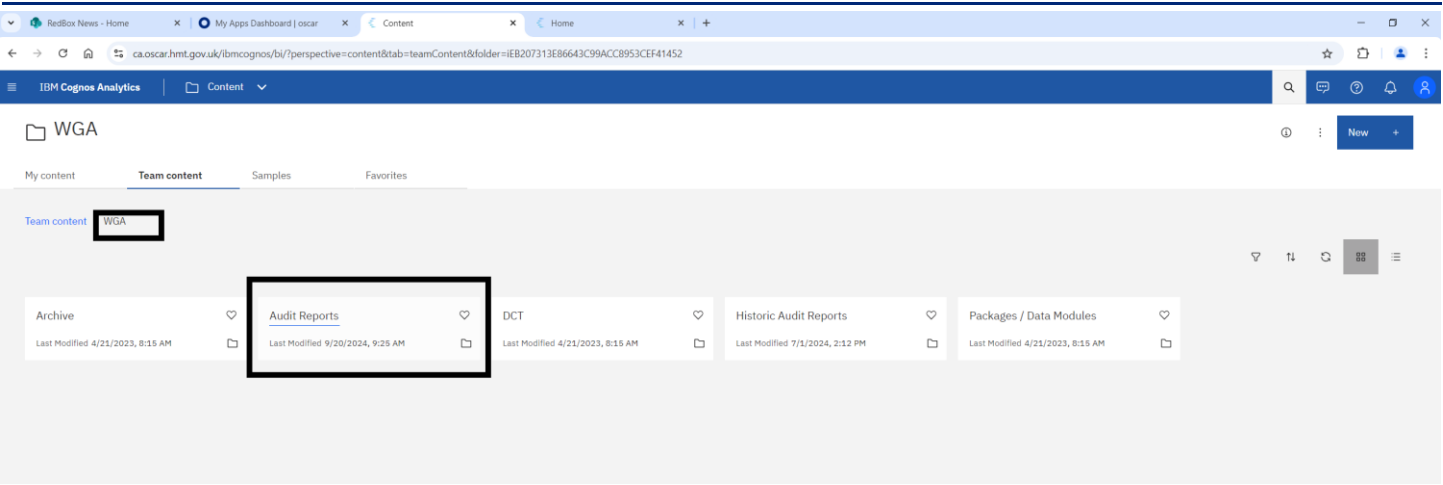
Select content via the top left-hand corner of the screen.



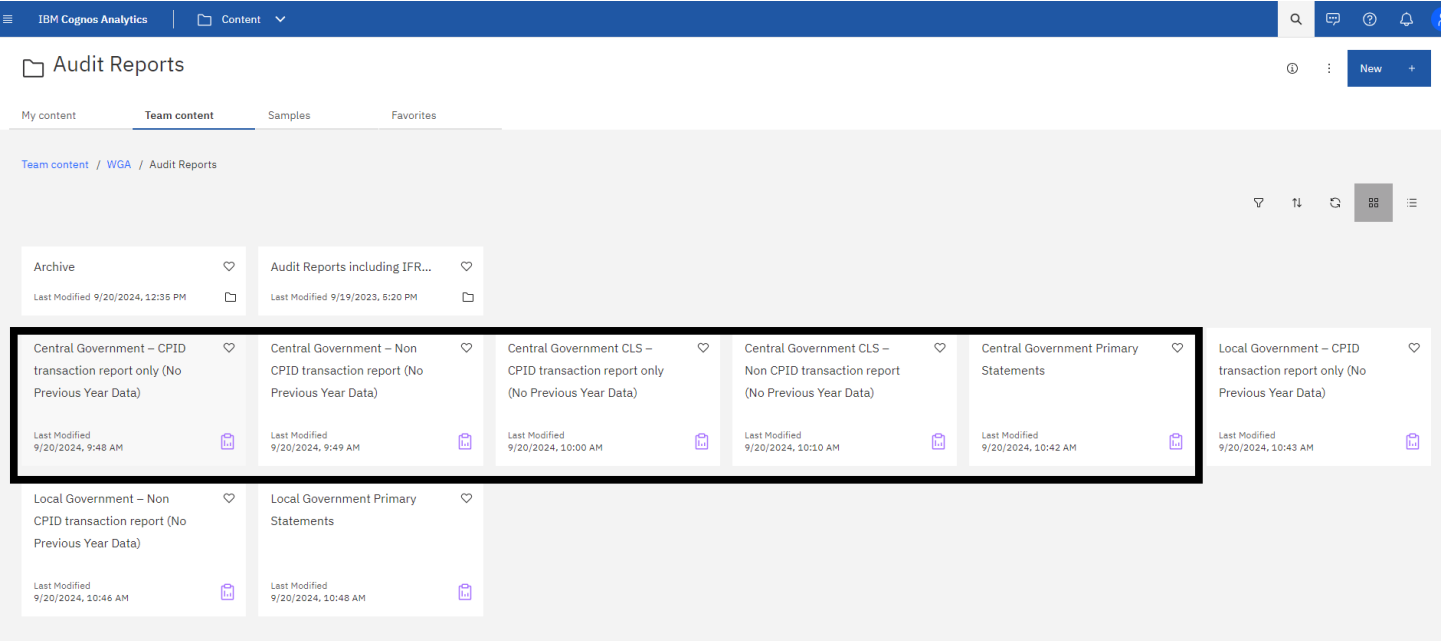
Select WGA.

Select Audit Reports. To see WGA, you need to be under 'Team Content' as screenshot below.

OSCAR WGA - Central Government Guidance

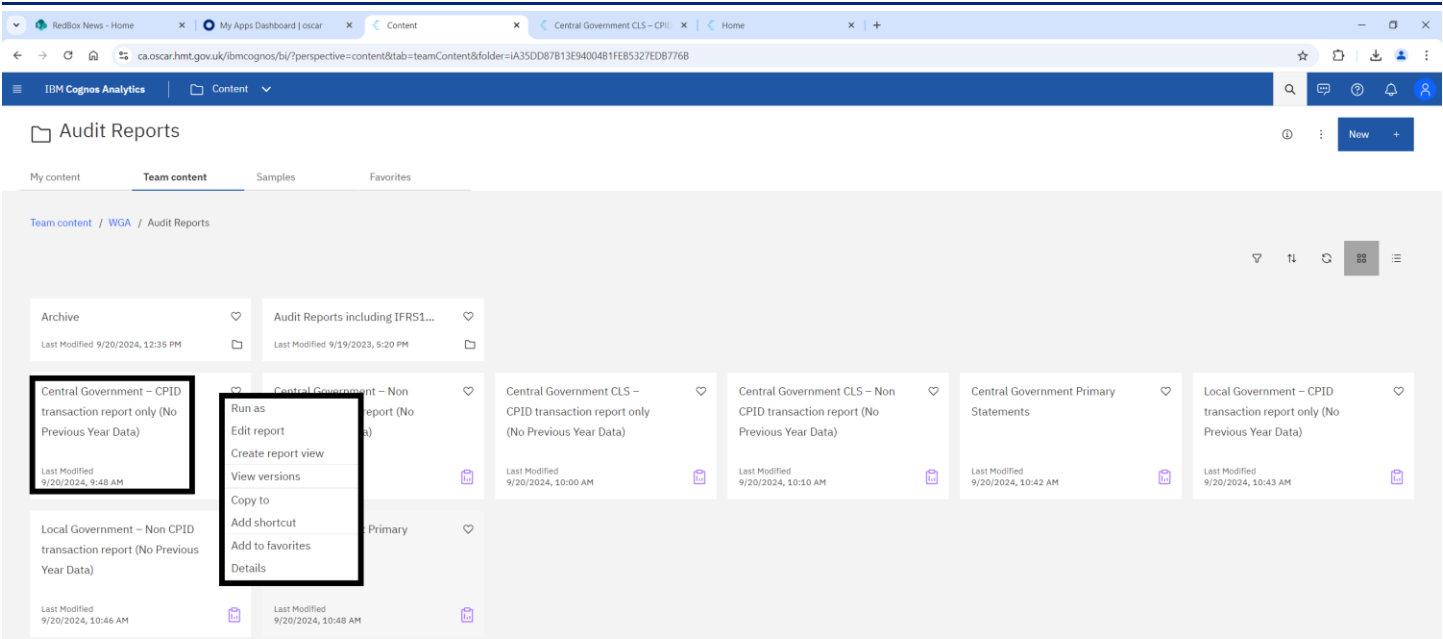


Select the type of report from the list.

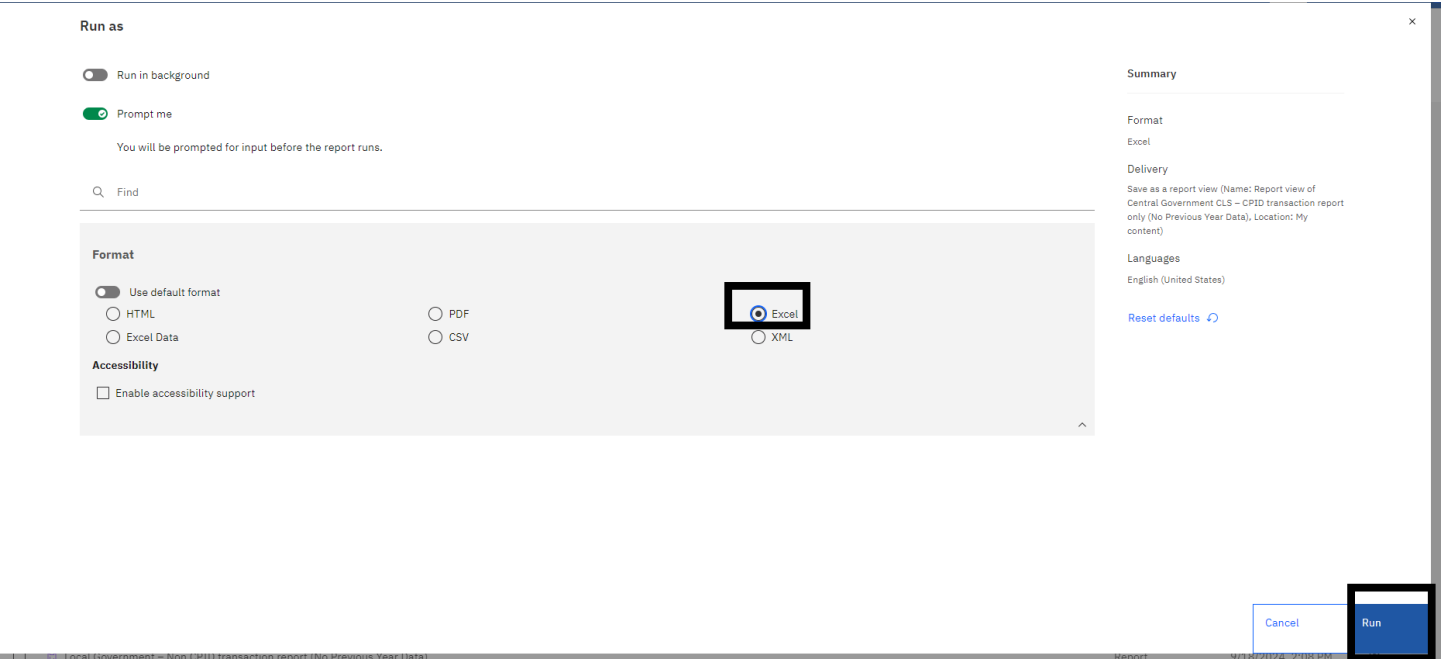


Tick the report and click on the three dots.

OSCAR WGA - Central Government Guidance



Click on run as and select excel, click on run.



Select the Organisation and Cycle
Click Display

OSCAR WGA - Central Government Guidance

Organisation

- ☐ Department for Communities
- ☐ Department for Culture, Media and Sport
- ☒ Department for Education
- ☐ Department for Energy Security and Net Zero
- ☐ Department for Environment, Food and Rural Affairs
- ☐ Department for Infrastructure
- ☐ Department for International Trade
- ☐ Department for Levelling Up, Housing and Communities
- ☐ Department for Transport
- ☐ Department for Work and Pensions
- ☐ Department for Health and Social Care
- ☐ Department for Science, Innovation and Technology
- ☐ Department for the Levelling Up, Housing and Communities
- ☐ Department for the Levelling Up, Housing and Communities
- ☐ Department for the Levelling Up, Housing and Communities

Cycle

- ☒ Cycle 1 Input
- ☐ Cycle 2 Input
- ☐ Late Submission
- ☐ Very Late Submission

Number of CPID Transactions

- ☒ 100
- ☐ 200
- ☐ 500
- ☐ 1000
- ☐ 1500
- ☐ 2000
- ☐ 3000

Display

PLEASE NOTE:
After Selecting Organisation this report will take upwards of 30minutes to run. Please do not try refreshing or rerunning while the report is working.

Organisation

- ☐ Department for Culture, Media and Sport
- ☒ Department for Education
- ☐ Department for Energy Security and Net Zero
- ☐ Department for Environment, Food and Rural Affairs
- ☐ Department for Infrastructure
- ☐ Department for International Trade
- ☐ Department for Levelling Up, Housing and Communities
- ☐ Department for Transport
- ☐ Department for Work and Pensions
- ☐ Department for Health and Social Care
- ☐ Department for Science, Innovation and Technology
- ☐ Department for the Levelling Up, Housing and Communities
- ☐ Department for the Levelling Up, Housing and Communities
- ☐ Department for the Levelling Up, Housing and Communities

Cycle

- ☒ Cycle 1 Input
- ☐ Cycle 2 Input
- ☐ Late Submission
- ☐ Very Late Submission

Number of CPID Transactions

- ☒ 100
- ☐ 200
- ☐ 500
- ☐ 1000
- ☐ 1500
- ☐ 2000
- ☐ 3000

Display

Organisation	Number of CPID Transactions Required
Department for Education	500

PLEASE NOTE:
After Selecting Organisation this report will take upwards of 30minutes to run. Please do not try refreshing or rerunning while the report is working.

The system will display the number of CPID transactions. Select the appropriate number of CPID transactions and click “Finish.”

The report will start running as shown.

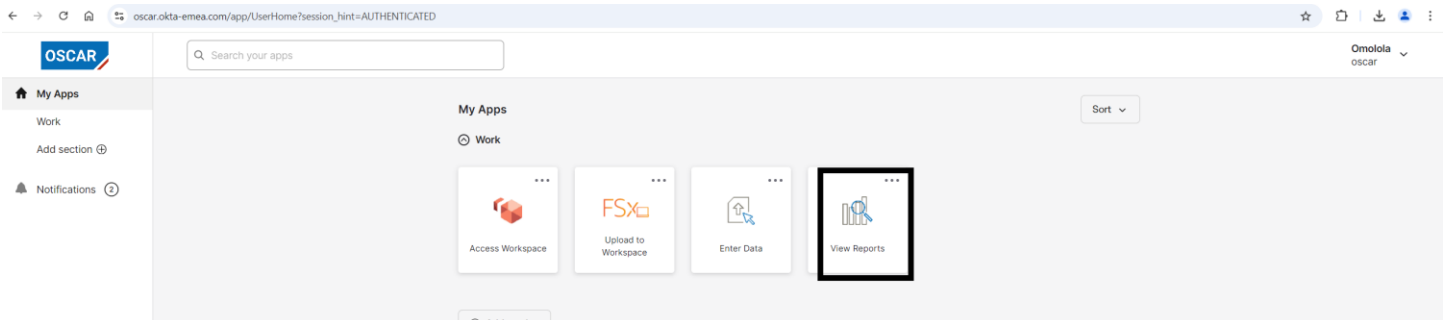
OSCAR WGA - Central Government Guidance

Once it is complete, it will download to your desktop.

This will populate all the tabs based on your submission, use the arrows to scroll through the tabs.

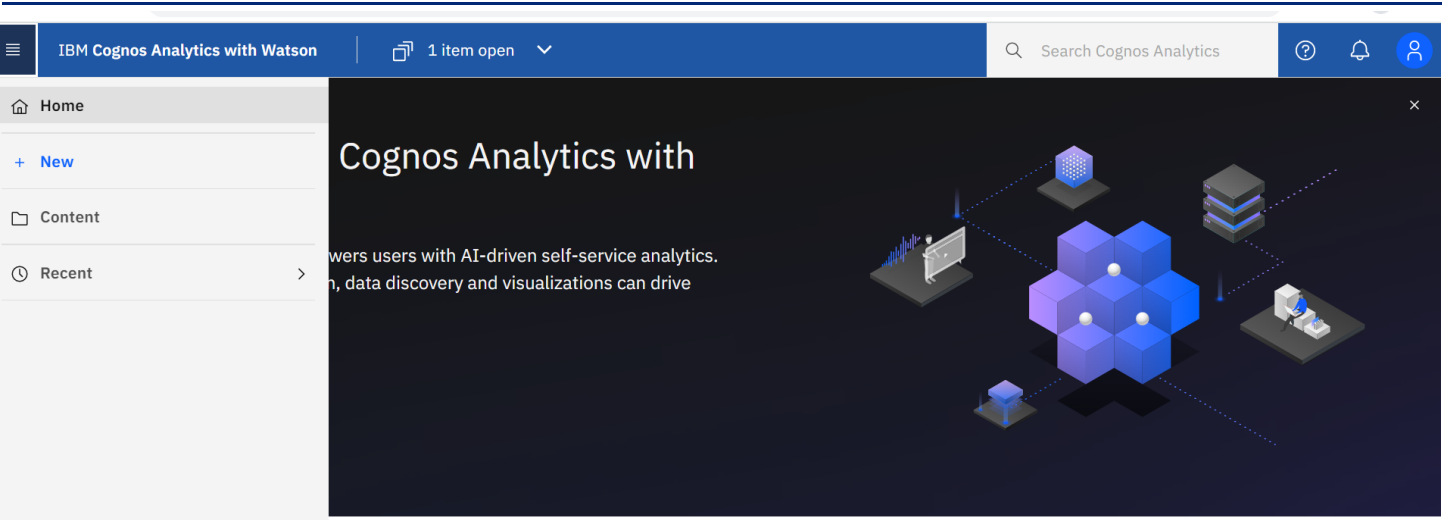
7.2.6.2 Accessing the Central Government – Non CPID Transaction Report Only (No previous year data) Audit report.

To access and view reports in OSCAR, select 'View Reports':



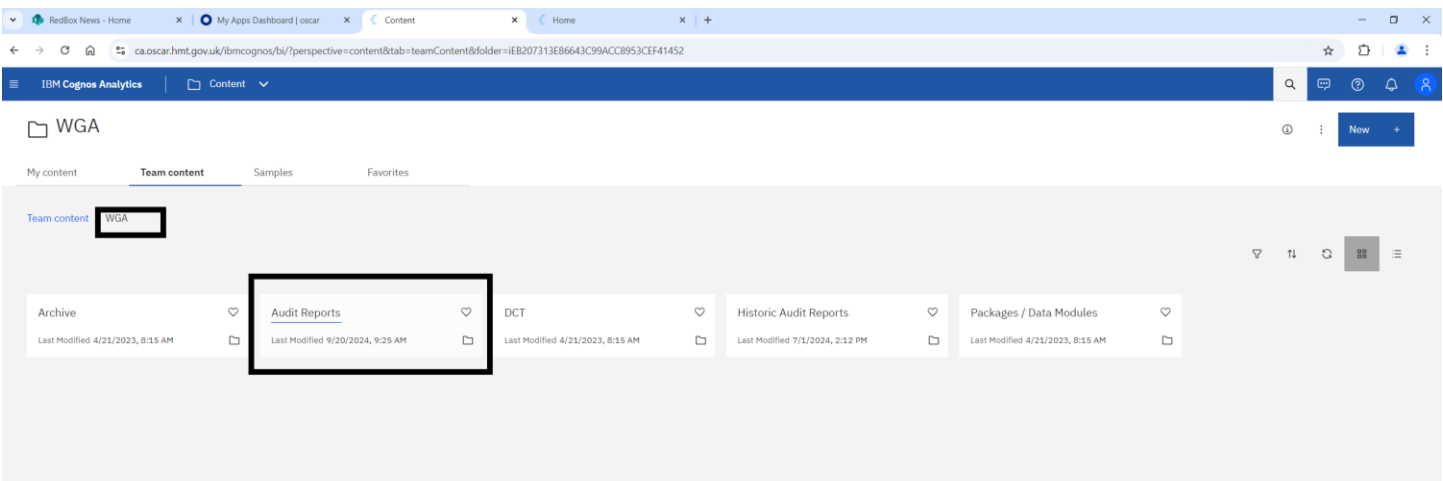
Select content via the top left hand corner of the screen.

OSCAR WGA - Central Government Guidance



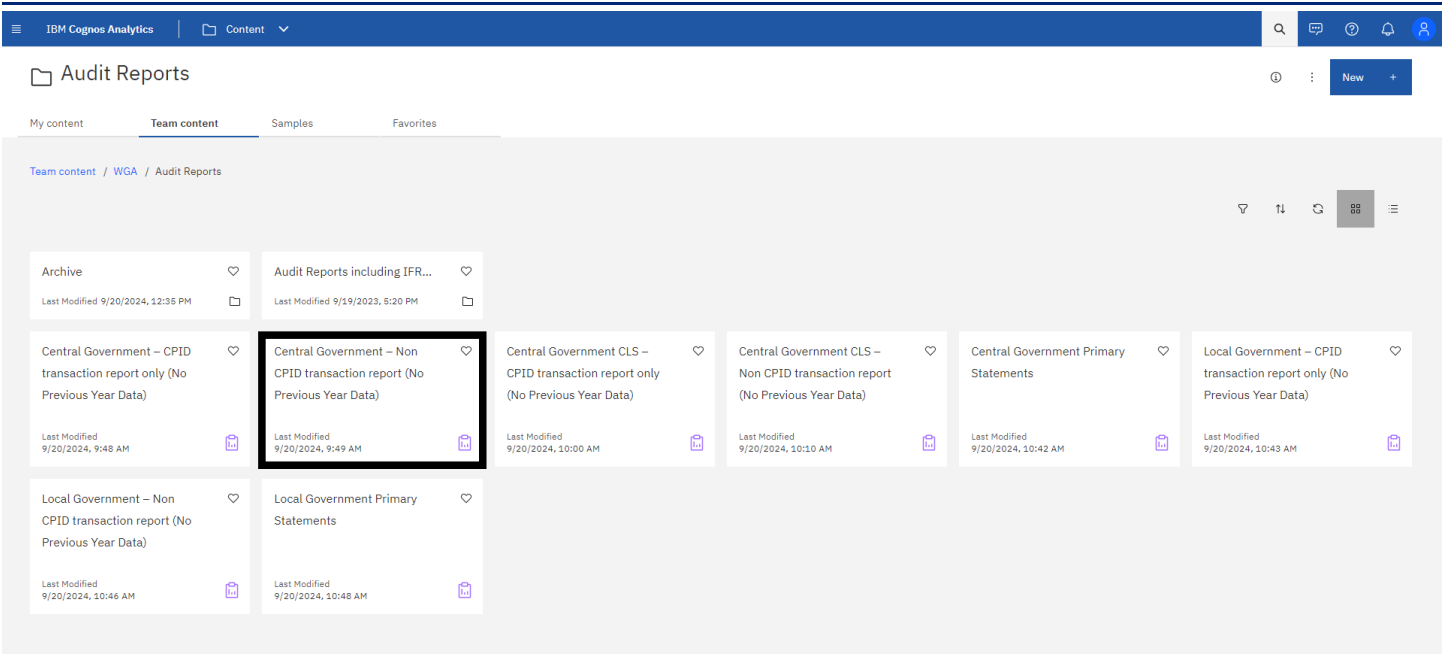
Select WGA.

Select Audit Reports.



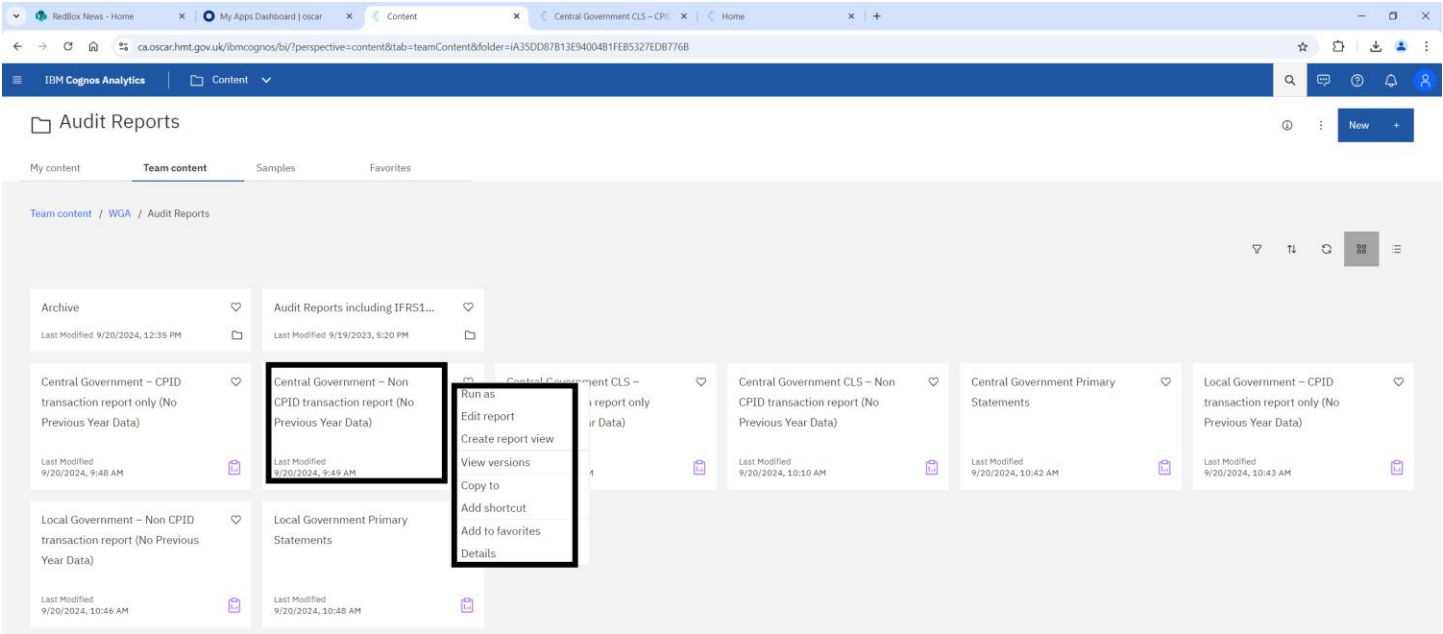
Select the type of report from the list.

OSCAR WGA - Central Government Guidance



Tick the report and click on the three dots.

Click on run as and select excel, click on run.



OSCAR WGA - Central Government Guidance

Run as

☐ Run in background

☒ Prompt me

You will be prompted for input before the report runs.

Find

Format

☒ Use default format

☐ HTML ☐ PDF ☒ Excel ☐ XML

☐ Excel Data ☐ CSV

Accessibility

☐ Enable accessibility support

Summary

Format

Excel

Delivery

Save as a report view (Name: Report view of Central Government CLS - CPID transaction report only (No Previous Year Data), Location: My content)

Languages

English (United States)

[Reset defaults](#)

[Cancel](#) [Run](#)

Select the Organisation and Cycle, Finish

The report will start running as shown.

Organisation

- ☒ Department for Communities
- ☐ Department for Culture, Media and Sport
- ☒ Department for Education
- ☐ Department for Energy Security and Net Zero
- ☐ Department for Environment, Food and Rural Affairs
- ☐ Department for Infrastructure
- ☐ Department for International Trade
- ☐ Department for Levelling Up, Housing and Communities
- ☐ Department for Transport
- ☐ Department for Work and Pensions
- ☐ Department of Health
- ☐ Department of Science, Innovation and Technology
- ☐ Department of Trade and Industry
- ☐ Department of the Environment
- ☐ Department of the Interior
- ☐ Department of the Treasury
- ☐ Department of the Veterans Affairs
- ☐ Department of the White House
- ☐ Department of the Treasury
- ☐ Department of the Veterans Affairs
- ☐ Department of the White House

Cycle

- ☒ Cycle 1 Input
- ☐ Cycle 2 Input
- ☐ Late Submission
- ☐ Very Late Submission

[Deselect all](#)

[Finish](#)

[Working...](#)

[Cancel](#)

After Selecting Organisation this report will take upwards of 30 minutes to generate. Please do not try refreshing or rerunning while the report is working.

Once it is complete, it will download to your desktop.

This will populate all the tabs based on your submission, use the arrows to scroll through the tabs.

Follow the Steps above to run the **Central Government Primary Statement Audit report**.

7.2.6.3 CLS Group - Audit report

The CLS report is executed in the same way as the other Central Government report, apart from an additional filter to select for the CLS grouping.

This will be the CLS grouping that the organisation belongs to - e.g., CAB010 would choose CABCLS. This is required for the TB_Output tab to display data at the correct level (and include data for all entities within the CLS grouping), otherwise only the running entities data would be displayed e.g., CAB010.

7.2.6.4 Proforma tabs in the Audit report

Proforma tabs from the data input screens are replicated in the Audit report. There are some added items to be aware of on the Audit report as described below:

On the proforma tabs there are SCOA codes included for reference

To scroll through the page, you can use the 'Page up' and 'Page down' buttons highlighted.

Auditor comments can be captured.

IMPORTANT:

The Auditor report should be run and shared with your auditors at 'Step 4 – Submit and close Cycle 1' and again at 'Step 6 – Lock for Cycle 2'.

7.2.6.5 Additional tabs in the Audit report

There are some addition tabs on the Audit report which are presented in a different format or not included on the data input screen.

Front Page

This page shows key information including validations, contact details, and timestamps for the key workflow stages. A report generation date is included to ensure version control is preserved.

OSCAR WGA - Central Government Guidance

Local Government 06/07

1/1 Alerts [What's New](#) To read about what's new in Reporting, click More Info.

Home

Search

Prompts

Front Page

SCOA_Mapping

TB_Posted

TB_Input

Available SCOA

Variance Analysis

Validation Report

CPID_Transactions_CY

CPID_Transactions_PY

Administrative Information

Name of Entity : Bristol City Council

Report Generated by : Vijay Sima

Report Generated Date : Jul 6, 2020 6:02:03 PM

Validation Status

Hard Validations Remaining :

Soft Validations Remaining :

Above / Below Threshold : Below

Contact Details

Entities Contact Name :

Entities Contact Telephone Number :

Entities Contact E-mail Address :

Auditors Name :

Auditors Contact Name :

Auditors Contact Telephone Number :

Auditors Contact E-mail Address :

Workflow Status

Submission started 2020-06-09 15:05:07

Publish

Locked for Audit

Reopened For Cycle 2

Locked For Cycle 2

Variance Analysis

This shows the difference in data from Cycle 1 to Cycle 2.

Local Government

1/2 Alerts [What's New](#) To read about what's new in Reporting, click More Info.

Home

Search

Prompts

Front Page

SCOA_Mapping

TB_Posted

TB_Input

Available SCOA

Variance Analysis

Validation Report

CPID_Transactions_CY

CPID_Transactions_PY

Variance Analysis

Variance Analysis between Cycle 1 and Cycle 2 returns

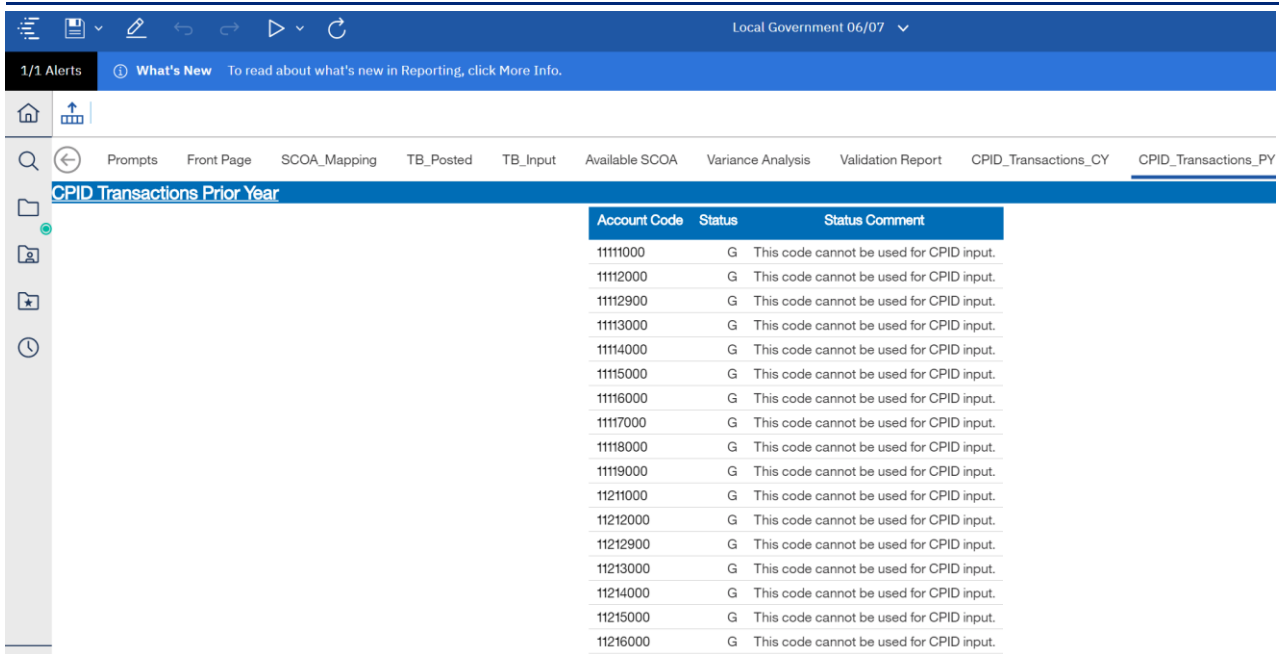
This tab shows differences at a total SCOA level between cycle 1 and cycle 2 submissions. This will not identify differences between CPID allocations within the same SCOA

	Cycle 1	Cycle 2	Variance
11211000	633,436	633,436	
11221000	-32,811	-32,811	
11311000	1,664,774	1,664,774	
11321000	-8,309	-8,309	
11511000	64,984	64,984	
11521000	-31,953	-31,953	
11711000	19,038	19,038	
11911000	297,286	297,286	
11921000	-35,846	-35,846	
12411000	8,266	8,266	
12421000	-166	-166	
12511000	42,041	42,041	
12521000	-259	-259	
12611000	201,094	201,094	
12621000	208	208	
14211000	20,464	20,464	

CPID_Transaction_PY

This shows the prior year CPID transactions data.

OSCAR WGA - Central Government Guidance

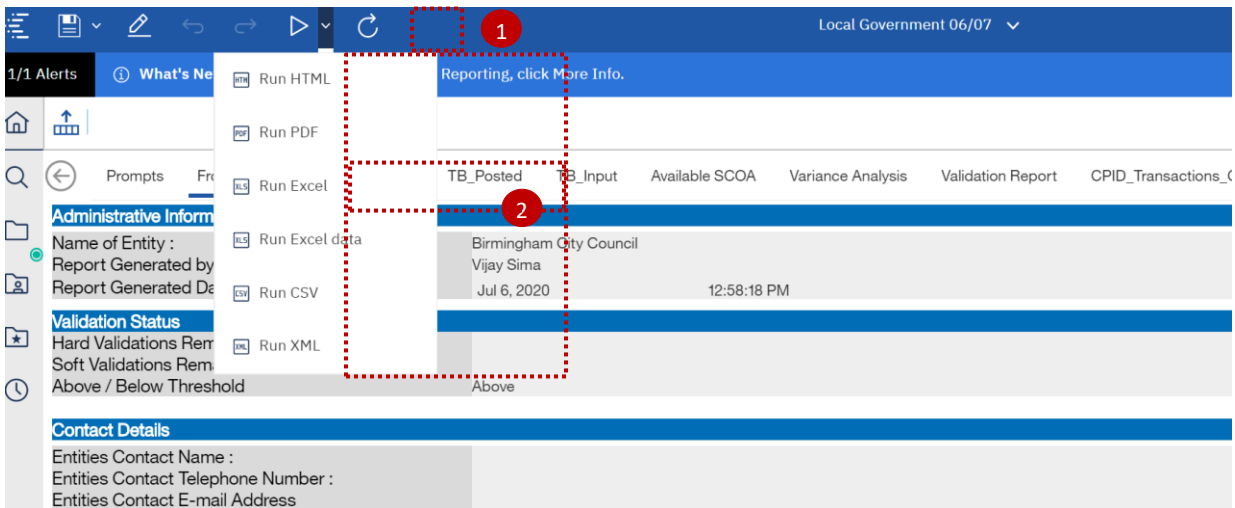


Account Code	Status	Status Comment
1111000	G	This code cannot be used for CPID input.
11112000	G	This code cannot be used for CPID input.
11112900	G	This code cannot be used for CPID input.
11113000	G	This code cannot be used for CPID input.
11114000	G	This code cannot be used for CPID input.
11115000	G	This code cannot be used for CPID input.
11116000	G	This code cannot be used for CPID input.
11117000	G	This code cannot be used for CPID input.
11118000	G	This code cannot be used for CPID input.
11119000	G	This code cannot be used for CPID input.
11211000	G	This code cannot be used for CPID input.
11212000	G	This code cannot be used for CPID input.
11212900	G	This code cannot be used for CPID input.
11213000	G	This code cannot be used for CPID input.
11214000	G	This code cannot be used for CPID input.
11215000	G	This code cannot be used for CPID input.
11216000	G	This code cannot be used for CPID input.

7.2.6.6 Exporting the Audit report.

You can export the Audit report in multiple formats to share with your auditors for review: Select your preferred option from the drop-down list to run or export the report indicated by the 'play' button.

It is advised to export the report in excel, please select 'Run Excel.'



1

2

Run HTML

Run PDF

Run Excel

Run Excel data

Run CSV

Run XML

Reporting, click More Info.

TB_Posted

TB_Input

Available SCOA

Variance Analysis

Validation Report

CPID_Transactions_C

Birmingham City Council

Vijay Sima

Jul 6, 2020

12:58:18 PM

Hard Validations Rem

Soft Validations Rem

Above / Below Threshold

Above

Administrative Inform

Name of Entity :

Report Generated by

Report Generated De

Validation Status

Contact Details

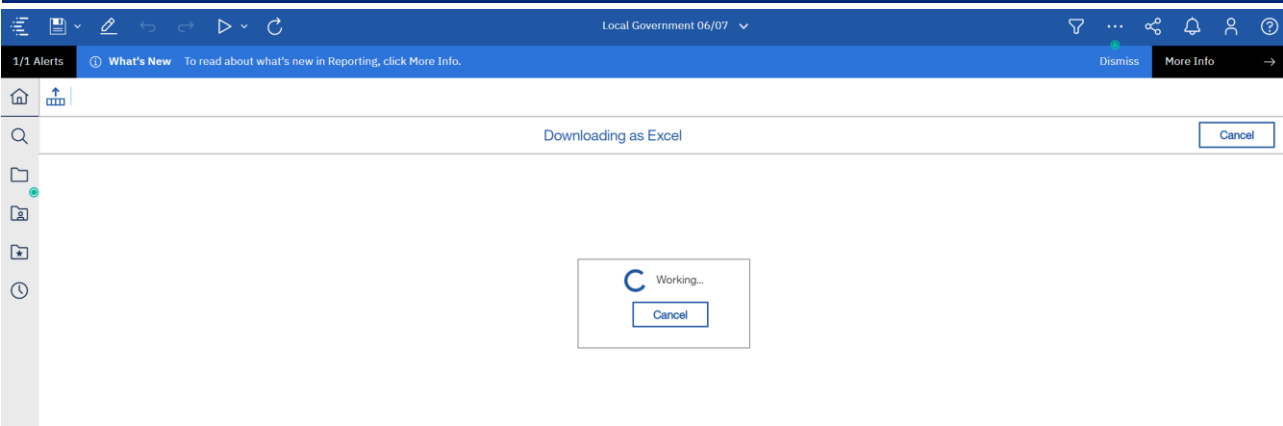
Entities Contact Name :

Entities Contact Telephone Number :

Entities Contact E-mail Address

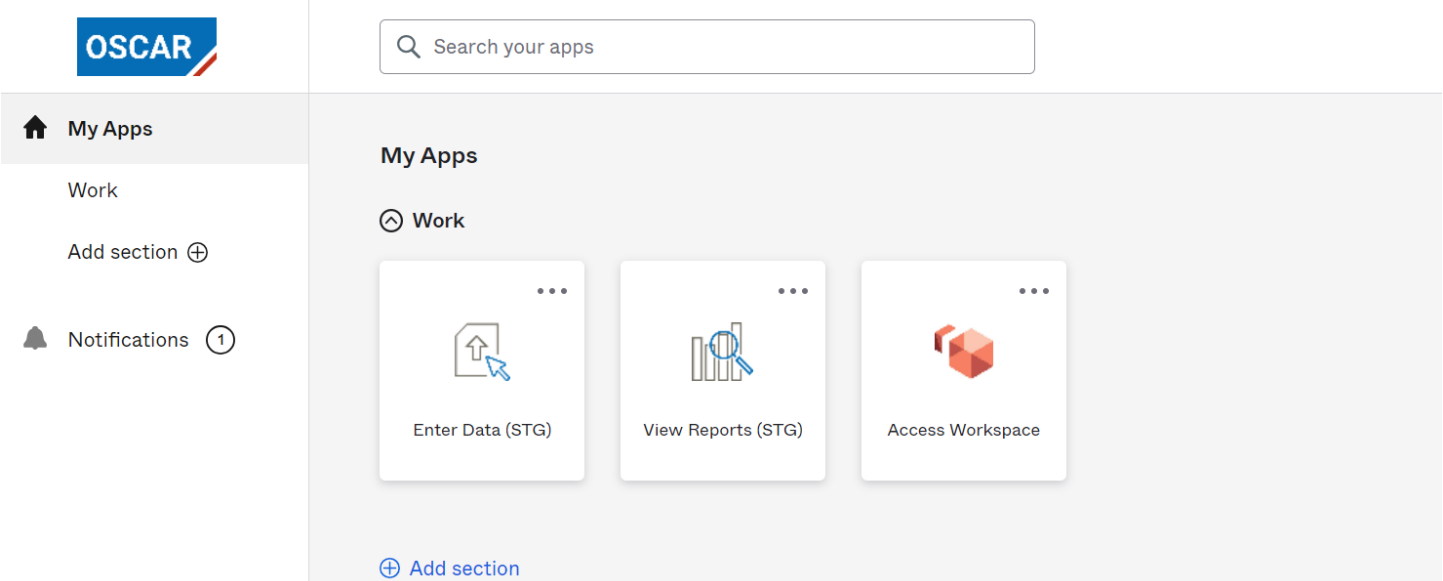
The following screen will be presented to indicate the report is being downloaded and can be saved to your device.

OSCAR WGA - Central Government Guidance



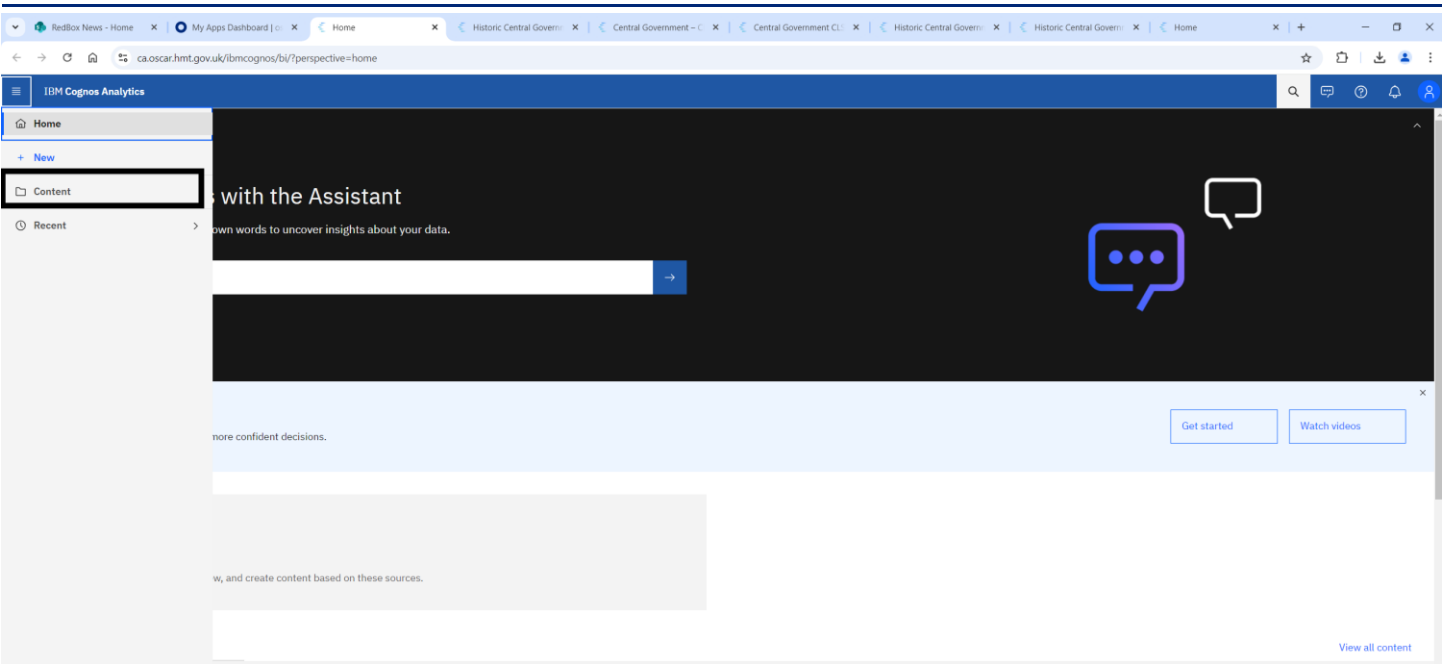
7.2.6.7 Historic Audit Reports

Historic Audit Reports can be run for the prior year. These can be accessed as follows in Cognos Analytics on OSCAR.
Select “View Reports” from the Homepage on OSCAR.

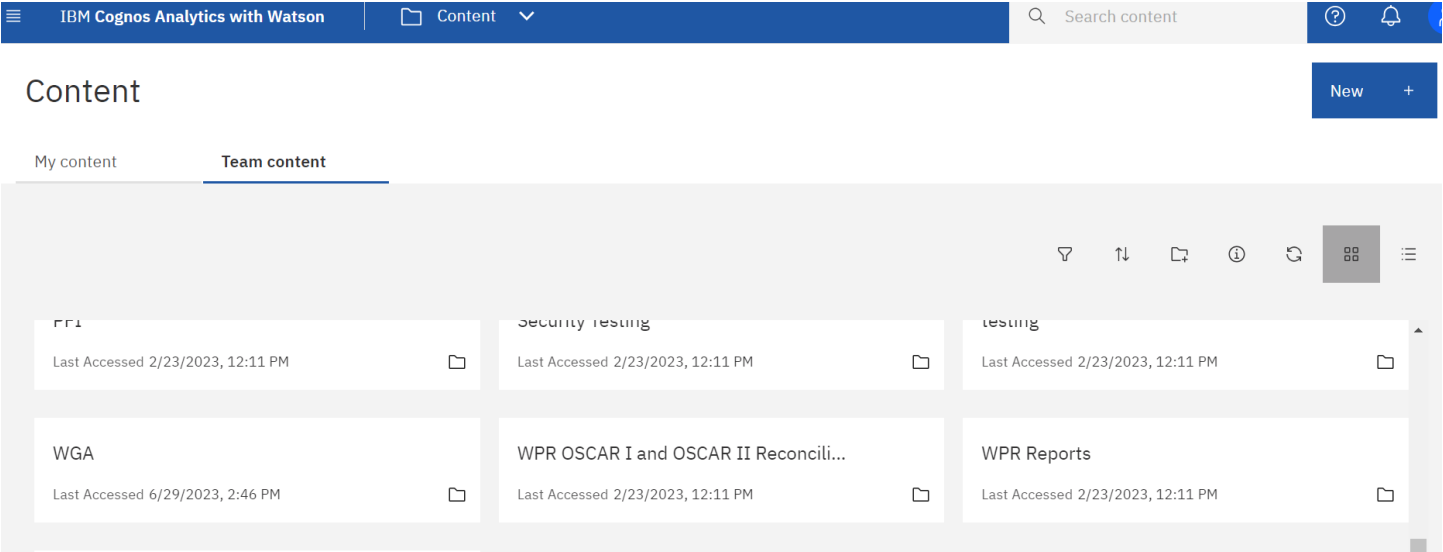


Select “Content” and then “Team Content.”

OSCAR WGA - Central Government Guidance



Select “WGA.”



Then select “Historic Audit Reports.”

OSCAR WGA - Central Government Guidance

WGA

My content

Team content

Team content / WGA

Archive

Last Accessed 6/29/2023, 2:46 PM

Audit Reports

Last Accessed 5/10/2023, 6:28 PM

Consolidation

Last Accessed 2/23/2023, 12:11 PM

DCT

Last Accessed 2/23/2023, 12:11 PM

Historic Audit Reports

Last Accessed 7/13/2023, 11:32 AM

Packages

Last Accessed 2/23/2023, 12:11 PM

Right click on the Audit Report type you want to run (top right-hand corner – three dots)

RedBox News - Home

My Apps Dashboard | oscar

Content

Central Government - Non CP

Central Government CLS - CP

Home

ca.oscar.hmt.gov.uk/ibmcognos/bi/?perspective=content&tab=teamContent&folder=iABD7795104A840AFB27B6B214A43AFEC

IBM Cognos Analytics

Content

Historic Audit Reports

My content

Team content

Samples

Favorites

Team content / WGA / Historic Audit Reports

Historic Audit Reports includ...

Last Modified 7/1/2024, 2:44 PM

Packages

Last Modified 7/10/2023, 4:23 PM

Historic Central Government Audit Report

Last Modified 7/1/2024, 11:44 AM

Historic Central Government Primary Statements

Last Modified 7/1/2024, 12:19 PM

Historic Local Government Audit Report

Last Modified 7/1/2024, 12:28 PM

Historic Local Government Primary Statements

Last Modified 7/1/2024, 12:13 PM

Click on run as and select excel.

Run as

You will be prompted for input before the report runs.

Find

Format

☐ Use default format

☐ HTML

☐ Excel Data

☐ PDF

☐ CSV

☒ Excel

☐ XML

Accessibility

☐ Enable accessibility support

excel

Delivery

Save as a report view (Name: Report view of Historic Central Government Audit Report, Location: My content)

Languages

English (United States)

Reset defaults

Cancel

Run

The screenshot shows the Cognos Analytics interface with the following selections:

- Organisation:** Department for Education (selected from a dropdown menu).
- Cycle:** Cycle 1 Input (selected from a dropdown menu).
- Number of CPID Transactions:** 100 (selected from a dropdown menu).
- Display:** The 'Display' button is highlighted with a red box.

OSCAR WGA - Central Government Guidance

The report will run and be downloaded to Excel on your desktop. This process typically takes between 8-10 minutes, but it can take up to 15-20 minutes.

The layout of the Historic Audit Report is identical to the Audit Report layout and includes all the tabs of the submitted DCT.

7.3 Next steps

After completing the proformas and passed all validations, you would have successfully submitted the WGA return.

8 Annex A – Proforma tabs

Worksheet Description	Comments	Action
SoCI	Statement of Comprehensive Income	The SOCI provides a summary of a company's net assets over a given period. The Income and Expenditure account is populated from the other worksheets within the DCT once they are complete. You will notice that this tab does not have an option to input or copy and paste data because the data in this worksheet is feeding from the rest of the worksheets or is for a calculation/formula. Last year's balances are already populated.
SoFP	Consolidated Statement of Financial Position	The SOFP is populated from the other worksheets within the DCT once they are complete. Last year's opening balances will be automatically pre-populated.
Restatement Analysis		The Restatement tab represents a single entry 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.
Tax	Taxation Income	The worksheet should only be used to record taxation income.
Operating Income		The worksheet should be used to record operating income such as grants, levies, fees, and rental income, amongst others.
Operating Costs		This worksheet includes profit and/or loss on disposal of PPE, IFA, financial assets/liabilities and on noncurrent assets held for sale.
FinCost	Finance income and expenses including all interest income/expense, dividends income/expense and fair value gains/losses and FX movements	The worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, fair value gains and losses on financial assets/liabilities; interest element of PFI contract and other items such as discontinued operations
PP&E	Property, Plant & Equipment	This tab includes Property, Plant and Equipment Costs. Last year's brought forward balances are included. any changes to these must be made in the Restatement Analysis tab and entered on the SOFP tab.

		The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise the data validation will fail.
ROU	Right of Use Assets	IFRS 16 introduces Right of Use assets effective from 1 April 2022. Entities should record leased asset data here if adopting IFRS 16. Otherwise, leased asset data for non IFRS 16 compliant entities should be recorded in the usual way in the PPE and IFA tabs. You must also provide opening balance data on first time adoption as well as asset financing data.
IFA	Intangible Fixed Assets	This is set up in an equivalent way to the PP&E tab. Please note the additional cash flow information which may be required at the bottom of both tabs.
T&OR	Non-current & Current trade and other receivables	This tab includes details of Non-current & Current trade and other receivables. Last year's brought forward balances are included. Any changes to these must be made in the Restatement Analysis tab. Closing balances are shown gross of impairment allowance.
T&OP	Non-current & current trade and other payables	This tab includes details of Non-current & Current Trade and other Payables. There is another information section and additional analysis section for other current and non-current payables at the bottom of the page. The total should match the amount mentioned in the tables.
Other Fin-Assets	Other Financial Assets	The worksheet is included in the DCT to comply with the requirements of the IFRS 9. This approach is based on the financial asset's contractual cash flow characteristics and business model in which it is held that will see financial assets classified and measured at amortise cost, fair value through comprehensive income or fair value through profit and loss. The top table asks for asset held by the entities as shown in their resource accounts (100%). The worksheet goes on to ask for a split between internal and external balances. Please ensure this internal/external split aligns with your CPID transaction entry later.
Other-Fin-Liabilities	Other Financial Liabilities	This includes requirements for accounting for changes in the fair value of an entity's own debt instruments when the fair value option has been applied. Again, this tab asks for an internal/external split, which must match to your CPID data. Please note the lines which are only

		included to be used by specific entities, which are marked accordingly.
Fin Instruments	Financial Instruments	The financial instruments table will contain data fed through from the financial assets and financial liabilities tabs, as well as from trade and other payables and trade and other receivables. Therefore, please ensure you have entered data into those tabs before beginning financial instruments. The tables on this worksheet ask for details which need to be disclosed to comply with IFRS requirements. As a minimum, you will need to provide details on categories of financial instruments, fair values, and derivatives. There are additional tables which you may need to complete depending on the answers you give to four questions at the top of the worksheet. DCT preparers need to complete the financial instruments disclosures in line with WGA disclosure requirements which are in accordance with IFRS, and which must be standardised to record information from all WGA bodies. While bodies should provide information that is consistent with their resource accounts, they must ensure that they complete the standardised format and disclosures required for WGA purposes. Definitions and classifications of financial assets and liabilities can be found in IFRS 9 and IFRS 7. Financial guarantees are a generic form of financial instrument and should be disclosed as such, rather than in provisions or elsewhere. The disclosure of risk exposures arising from financial instruments is intended to capture material exposures for the purposes of WGA. Credit risk disclosures on the 'Financial Instruments' worksheet, in the 'Credit Risk' section, there is a table entitled 'Gross credit exposure by credit rating at year end' that requires financial assets to be categorised by their credit rating from external rating agency designation or equivalent at year end. The column 'Not rated' is for those financial assets that have no rating because, for example, the financial asset relates to a company in liquidation. If a body has not undertaken the exercise of rating its financial assets for its statutory accounts because the credit risk is not

		material; there is no need to complete this table. If credit risk is material, the body should look at each category of financial asset and consider how it would be rated. For example, if investments or financial guarantees relate to a company owned by the government, a government rating (AAA) might be appropriate. The Financial Assets – expected credit loss table on this worksheet has changed when compared with the previous years. According to IFRS 9, on initial recognition of a relevant financial asset, an allowance for receivables and expenses in the P&L should be created by identifying the present value of lifetime expected credit loss and multiplying by the probability of default in the next 12 months. This is then reviewed and updated in subsequent periods. Where the loss allowance has been calculated based on this method, it should be entered into the appropriate cell for 12 months expected credit losses. You need to identify expected credit loss impacting financial assets held at amortised costs, split between the categories for Stage 1, 2 and 3 or the simplified impairment rule & paragraph 5.5.15 of IFRS 9 (trade receivable, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15).
Cash & Inventories	Cash & Inventories	Collects Information on Inventories, Cash Balance & Cash Equivalents including Funds held with National Lottery Distribution Fund. Last year's brought forward balances are included. Any changes to these must be made in the Restatement Analysis tab.
Provisions	Provisions	This worksheet collects data of discounted cash flows along with the expected timings. Using the timings of expected cash flows, we are showing the provisions as current and non-current on the face of the SOFP. In this respect, we are following the proforma's found in IAS1
Reserves	Reserves	General fund table and Revaluation & Reserves Table. Please note that pensions are now no longer separated out from reserves. These are included within the general reserve. An accounting test has been added to maintain oversight of pension balances in reserves and the income statement.

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Contingent Liabilities	Quantifiable and unquantifiable contingent liabilities	Completion of the worksheet is compulsory. Failure to enter data in a cell (0 if there is no balance to record) will result in the failure of data validation tests. Please take note of when data required is for total balances, and when it is only within the WGA boundary.
Assocs and JVs	Joint Ventures and Associates	Ability to show the investment in JV's and Associates together with some disclosure requirements thereof. The DCT is governed by the disclosure of IAS 28 and follows the FReM: Joint ventures and associates are accounted for on an equity basis, meaning that only a body's proportion of its holding is shown in the accounts. The initial investment is recorded as an asset and is then adjusted to any subsequent movement on post-acquisition reserves. We would expect the following double entries and SCOA's to be used: Initial recording of investment: DR Asset to SCOA 16612000 (NCA – Joint Ventures- Additions) or 16622000 (NCA – Associates – Additions) CR Bank Subsequent recording of profit: DR Asset to SCOA 16616000 (NCA-Joint Ventures Profit/(Loss)) or 16626000 (NCA- Associates Profit/(Loss)) CR Profit to SCOA 63311500 (Other I&E –Share of Loss JV&A) Subsequent recording of loss: DR Loss to SCOA 63311500 (Other I&E –Share of Loss JV&A) CR Asset to SCOA 16616000 (NCA-Joint Ventures Profit/(Loss)) or 16626000 (NCA- Associates Profit/(Loss)) Other scenarios: Dividends received from the associate of joint venture are treated as a reduction in the asset, so the double entry is: DR Bank CR Dividends to SCOA 16617000 (NCA-Joint Ventures-Dividends) or 16627000 (NCA Associates-Dividends)
Add Information	Additional Information	The information is required to produce notes to the accounts. The worksheets are for information

		on leases, PFI, capital commitments, accounting policies, audit qualifications etc. DCT preparers need to complete the private finance initiative (PFI) disclosures in the DCT in line with WGA disclosure requirements which are in accordance with the current year FReM. in line with the relevant paragraph of the current FReM, PFI projects are required to be disclosed as follows: for each 5-year banding disclose the total payments (i.e., not an annual payment) for contracts expiring within that period. The PFI disclosure explicitly asks for capital, interest and service cost element of the contract which must be analysed over the various time brackets on a cash flow basis.
Pensions	Funded and unfunded pension schemes	This worksheet will be used by the main pension bodies and those bodies that have stand-alone pension arrangements. It should not be used by bodies that contribute only to a centrally funded pension scheme such as the 'Principal Civil Service Pension Scheme.'

9 Annex B – CG forms

9.1 CG-01 – WGA Agreement of Balances and Transactions Form

This form is to document the agreement of transactions and balances between central government WGA bodies. The form includes further instructions on how to complete it.

Consolidation Managers should ensure that the form is completed in respect of all balances and transactions above £5 million with other WGA bodies.

Where there are significant differences (more than £200,000) between amounts recorded by two bodies, the CG-01 should include details of the differences, including supporting papers. The supporting papers should include detailed explanations and further details that may be relevant, such as extracts from the accounts and nominal amounts of contracts.

A copy of the CG-01 and supporting papers should be attached to CG-02 'Notification of Completion of WGA Agreement Process'.

If an anticipated Agreement of Balances form has not been received in a timely manner from the provider entity, then the receiving or purchasing entity should initiate the process and forward an Agreement of Balances form with a view to completing the process by the deadline date.

9.2 CG-02 – Notification of Completion of WGA Agreement Process & CG02 Annex – Departmental Balances with Local Authorities

This form is to confirm that transactions and balances have been agreed with other WGA bodies and to detail where there have been any differences in the amounts to be agreed.

Alongside to the CG-02 should be:

- a copy of the CG-01 and supporting papers where there are significant differences (more than £200,000) between amounts recorded by two bodies,
- annex 'Departments balances with Local Authorities' which records transaction amounts between central government departments and local authorities (it is not required that you agree these balances directly with the local authority)

9.3 CG-03- Confirmation of Minor Body status

This form is to confirm minor body status. Consolidation Managers of minor bodies should complete the form.

Completed forms should be sent to the Treasury WGA Team at CG_WGAreturns@hmtreasury.gov.uk.

9.4 CG-04 -Management Review Checklist

All entities that submit a WGA return must complete a CG-04 form. This form is to document management's review of the WGA submission. **There is no longer a requirement for CEO's to lock the OSCAR submission prior to submission.**

The Management Review Checklist provides assurance that proper procedures are in place for providing WGA data in line with the entity's accounts and that the quality of WGA data is of the standard required for a true and fair audit opinion. This checklist informs and records the management processes of preparation, review, and validation of WGA submissions.

Part 1 - should be completed by central government bodies consolidated within WGA, including departments (and sub-consolidating departments in respect of the departmental submission), ALBs (ALB's that are consolidated will not need to complete such forms), public corporations, pension schemes and managed funds.

Part 1b – has additional questions only for public corporations.

This needs to be completed and signed by a relevant certifying officer. We are happy to accept electronic signatures, but the forms must be emailed as an attachment to the WGA Team.

10 Annex C - Acronyms (A-Z)

Acronym	Description
%	Percentage
£	Pounds sterling
£k	Thousands, pounds sterling
ALB	Arm's length body
CG	Central Government
CLOS	Clear line of sight
CPID	Counter party identification
CR	Credit
Cycle	Collection year
DCT	Data collection tool
DR	Debit
FinCost	Financial costs
FReM	Financial Reporting Manual
FVOCI	Fair Value through Other Comprehensive Income
FVPL	Fair value through profit or loss
FX	Foreign exchange
Hard validation	Will show a warning which will prevent a user from moving onto the next step i.e., submit
HMT	Her Majesty's Treasury
I&E	Income and Expenditure
IAS	International Accounting Standard
IFA	Intangible fixed asset
IFRS	International Financial Reporting Standard
JV	Joint Venture
JV&A	Joint venture and associates
LG	Local Government
MOG	Machinery of Government
MR	Match relationship
N/A	Not applicable
NAO	National Audit Office
NCA	Non-current asset
NDPB	Non departmental public body
O-Fin-Assets	Other financial assets
O-Fin-Liab	Other financial liabilities
OSCAR	Online System for Central Accounting and Reporting
PFI	Private Finance Initiative
PFI team	Private Finance Initiative team
PPE	Property, Plant, and Equipment
PPP	Public Private Partnerships

Acronym	Description
SCOA	<i>Standard chart of account</i>
SOCI	<i>Statement of Comprehensive Income</i>
SOPF	<i>Statement of Financial Position</i>
Soft validation	<i>Will show a warning that the value entered may need to be checked however will not prevent a user from progressing to the next step</i>
T&OP	<i>Trade and other payable</i>
T&OR	<i>Trade and other receivable</i>
TB	<i>Trial balance</i>
WF	<i>Workflow</i>
WGA	<i>Whole of Government Accounts</i>