



Whole of Government Account 2009-10

Guidance Notes for the Completion of the Whole of Government Account Consolidation Pack

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Whole of Government Account 2009-10

Guidance Notes for the Completion of the Consolidation Pack

1. Introduction

- 1.1 The Consolidation Pack (C-Pack) is the Excel Workbook based data collection tool for the Whole of Government Account (WGA). All bodies within the central government boundary and public corporations and trading funds must use the C-Pack. Data from all completed packs will be loaded into COINS. COINS is the consolidation software used to produce the WGA. Details on how data is loaded into COINS and who loads it is set out in these guidance notes.
- 1.2 More WGA information and guidance is available from:

http://www.hm-treasury.gov.uk/wga_guidance_index.htm and

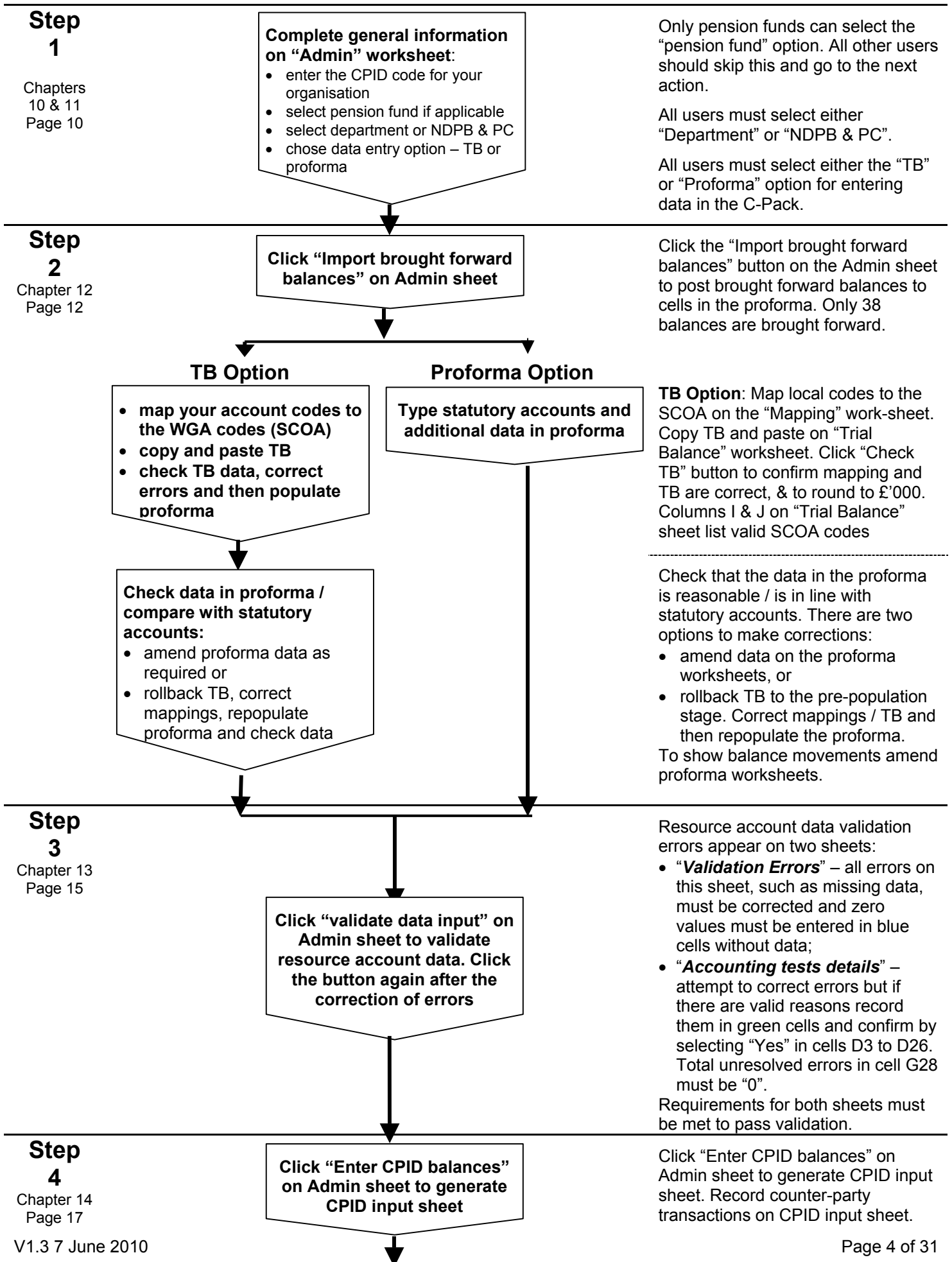
http://www.hm-treasury.gov.uk/psr_government_accounts.htm

If you have questions about the completion of the C-Pack please e-mail a copy of your pack and your question to wga.team@hmtreasury.gsi.gov.uk

2. Changes to the C-Pack

- 2.1 A number of changes have been made to last year's pack. The sheet references have changed in line with the new categories under IFRS. For example, PP&E (Property, plant & equipment) replaces tangible fixed assets (TFA). There are additional sheets to capture data on financial instruments and separate sheets have been inserted to cover other financial assets and liabilities. The "Admin" sheet now includes all the buttons that you need to click on to complete the pack. This is in line with comments made by users last year.
- 2.2 To strengthen controls auditors will now be able to protect the pack once they have completed the audit. The Audit Completion button can only be activated by the auditors inserting a password. Once they have completed the audit you will be required to send the "protected" electronic version of the Pack to your sponsoring department or HMT if you are a department without access to COINS. You should also send a hard copy of the signed consolidated statement of financial position, cash flow statement and income and expenditure account.
- 2.3 A major concern in past years, which was not resolved last year, is the differences between balances carried forward and brought forward reported by bodies. To this end, the C-Pack includes a few balances from last year. It does not include all the balances since this year there will be a number of changes as a result of the implementation of IFRS and we also wish to test the approach. When you enter the name of your body on the admin sheet it will automatically populate the "Body BF Balances" worksheet. You will then need to import the balances into the proforma.

3. Completing the C-Pack – Process Flowchart



Step 5

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Page 18

Click “validate CPID input” on Admin sheet to validate CPID data. Click the button again after the correction of errors

CPID data validation errors appear on the “CPID errors” sheet. There are two types of errors :

- “**Critical Data Errors**” – all critical data errors must be corrected;
- “**Anomalous CPID Input**” – all anomalies must be investigated and corrections made where necessary. If there are valid reasons not to amend click the “confirm” button.

Critical Data Errors must be corrected and the confirm button clicked to pass CPID validation.

Step 6

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Click “Create resource account upload” on Admin sheet

Click “Create resource account upload” to generate two files:

- Book 1: Save this file in csv format. The file is the COINS upload file. You must send the file to the person responsible for uploading your data into COINS
- Book 2: Save this file in Excel format. The file name should be “xxxxxx Accounting Tests Details” where xxxxxx is the code for your organisation. The file must be sent to the HMT WGA team at the e-mail address at the top of the sheet.

Step 7

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Click “Create CPID upload” on Admin sheet

Click “Create CPID upload” to generate the CPID upload file. Save this file in csv format. The file is the COINS upload file. You must send the file to the person responsible for uploading your data into COINS

Audit & COINS Upload

The Pack must not be amended once it has been handed over to the auditor and / or sponsoring department for upload into COINS. Amendments should only be made after the audit is completed and must be agreed with the auditor. Agreed amendments should then be made on the proforma before proceeding to the next step. Each worksheet in the C-Pack has columns headed “Preparer’s workings & comments” to enable preparers to note amendments made.

After you have amended the proforma you must validate the resource account and CPID data. To do this you will need to complete steps 3, 4 and 5 and then complete steps 8 to 10.

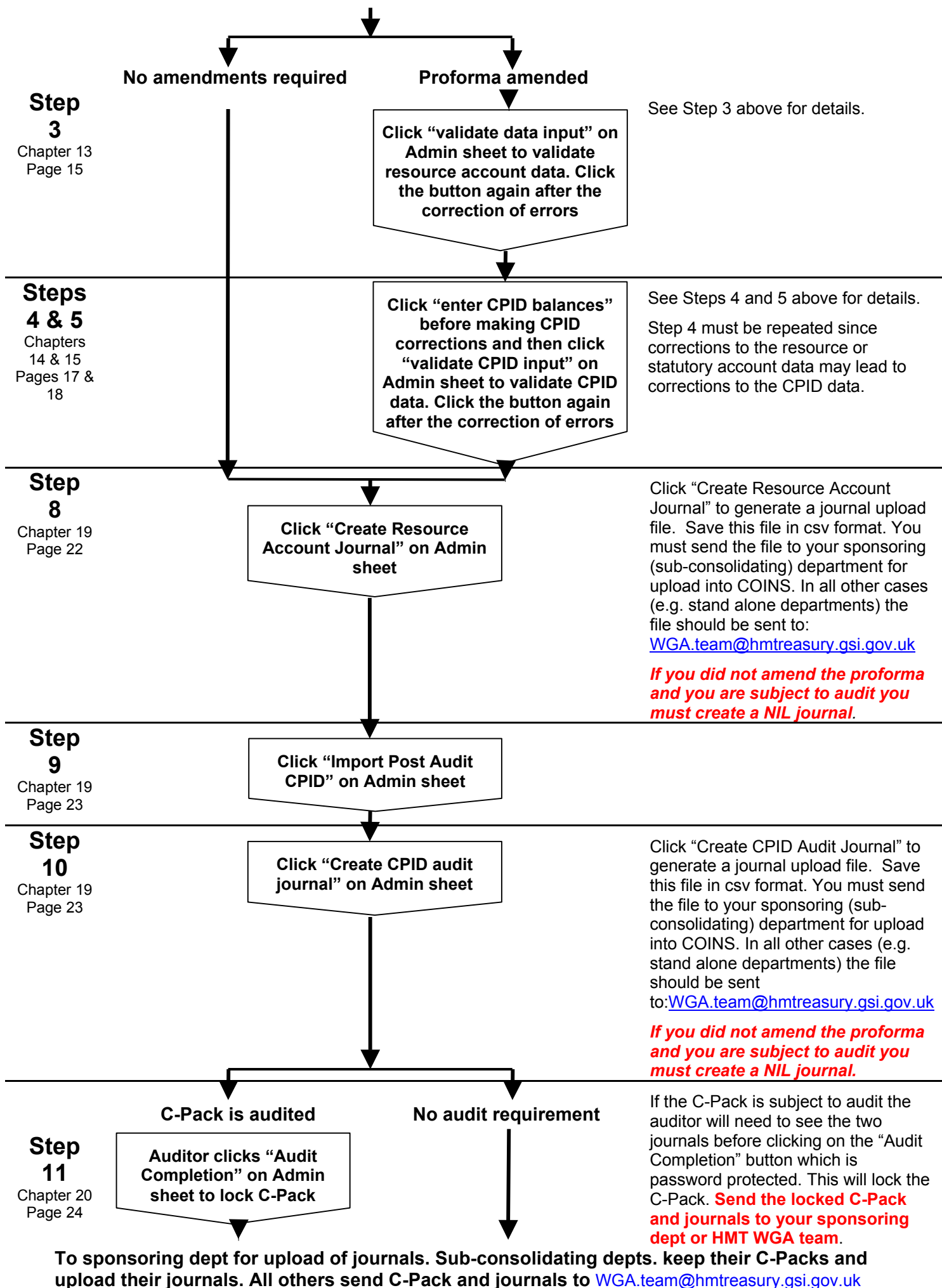
If your C-Pack is not subject to audit and you do not have any amendments to make you have met the requirements for the submission of WGA data. All other bodies must complete the steps below.

The following should be given to the auditor and the body¹ loading data into COINS on your behalf once Step 7 is completed:

- Electronic version of the completed C-Pack;
- the two Upload files; and
- signed hard copy of the “BS” worksheet.

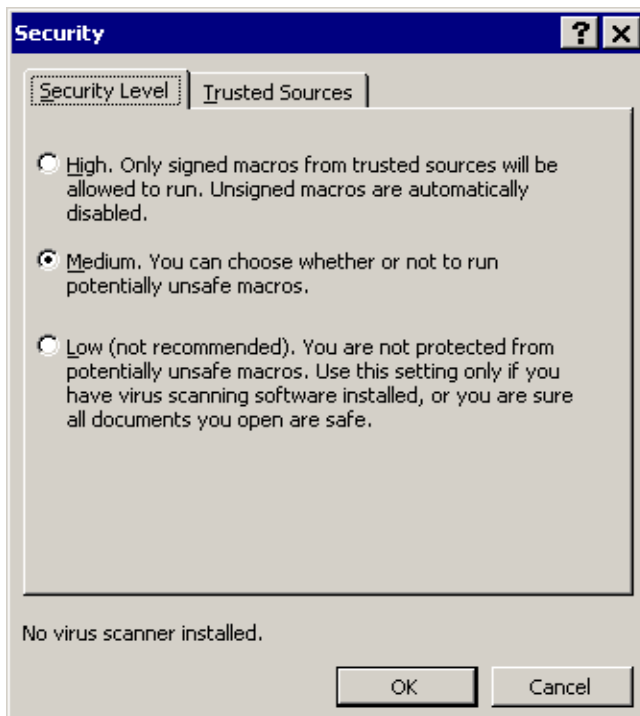
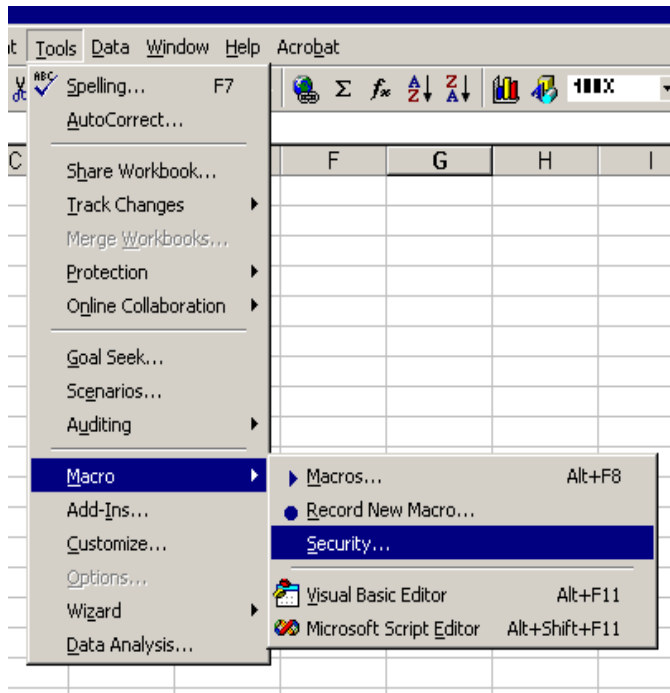
Amendments that are agreed with the auditor are made on the proforma before formal completion of the audit. If your body is not subject to audit and you have identified amendments you can make them on the proforma.

¹ – Sponsoring departments for NDPBs & PCs, and departments with access to COINS. Depts. without access to COINS should send all items to the HMT WGA team at WGA.team@hmtreasury.gsi.gov.uk



4. Before You Start – Running Macros and Excel Security Settings

- 4.1 In order for the C-Pack to work you have to have macros running within Excel. You must set the Excel security level to medium or low for the macros to run. You can see the level for macro security from the Excel 'Tools' menu – select 'Macro' from the menu then 'Security' from the submenu – as shown below



- 4.2 If you change the Security Level after opening the C-Pack then you must close the pack and re-open it for the change to take effect.

5. Cell Colours Conventions

5.1 The cells in the C-Pack use the following colour conventions:

Light blue cells are mandatory. If there is no change to report enter 0 in cells. Where specific instructions are provided please follow them.

Light green cells are for data input. If the cell does not apply to you leave it blank.

Grey cells are calculated / transferred from elsewhere. These cells are protected.

Cells with a dotted fill are not used. They are protected.

Cells with a peach border are available for you to add notes, calculations etc. The cells are to the right of each proforma sheet.

Cells with a yellow border are available for the auditor to add notes. The cells are to the right of each proforma sheet.

6. Signage Conventions

6.1. Data is entered in the C-Pack using the following signage:

- Credits are entered as negative numbers and debits as positive numbers
- Income is negative, costs are positive
- Assets are positive and liabilities negative
- Reserves are negative if they represent a surplus, an increase in reserves or funding and positive if a deficit or a reduction
- Provisions are negative but a release of provision is positive

7. Entering Data in the C-Pack

7.1. Data is entered in units of £'000 unless there is a specific instruction to enter data in units of 1 such as staff numbers. Data can only be entered in whole numbers unless there is a specific requirement to show decimals such as percentages. If you are copying your General Ledger trial balance because you have chosen the trial balance option for entering data in the proforma worksheet your trial balance figures must be in £ as the 'Trial Balance' worksheet will round the figures to the nearest £'000.

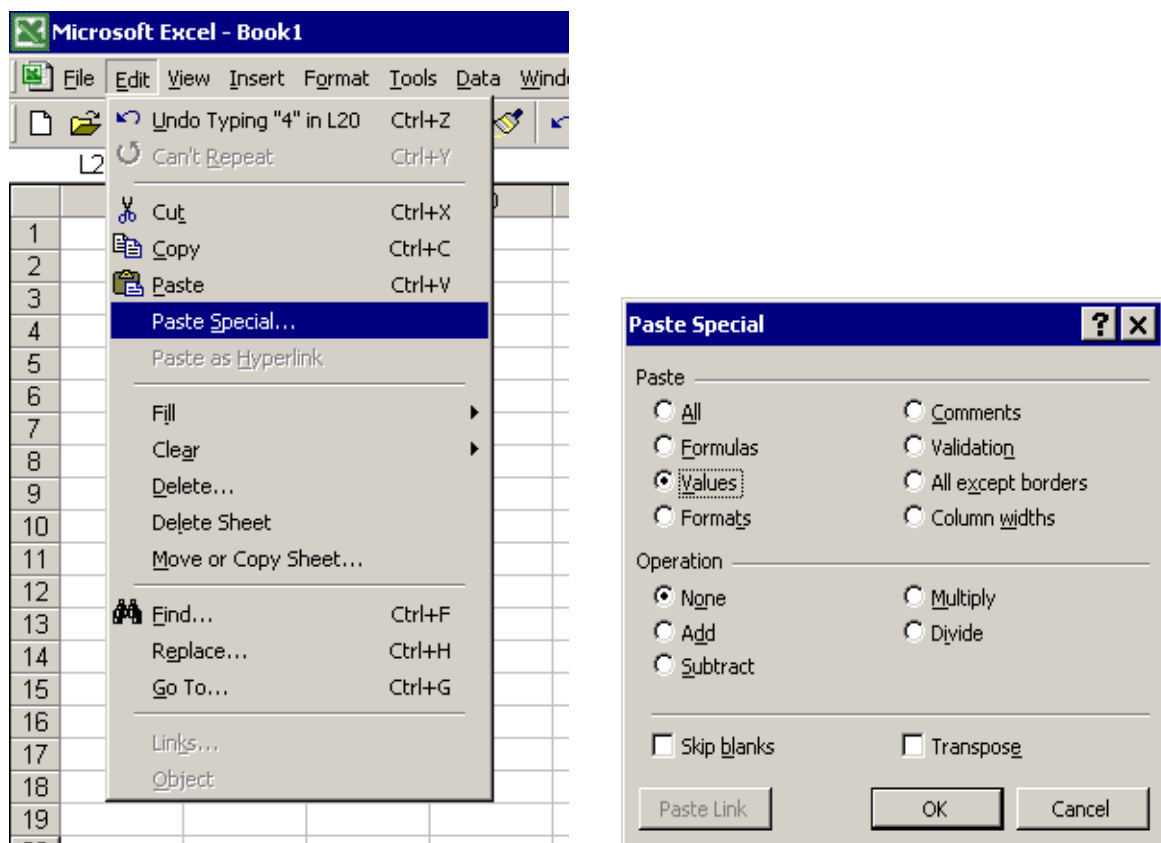
7.2 Annex A to these notes lists all the proforma worksheets in the C-Pack which require some input. A number of these worksheets are referred to in more detail in the notes below. But you should ensure that those that are not referred to in the notes are also completed as required. For example, the 'Cont-liabilities' worksheet, which asks for details of contingent liabilities should be completed.

8. Copying and Pasting Data

8.1 The workbook has been designed to prevent users from dragging and dropping data into it, due to the problems this causes with formulas, but it is still possible to copy and paste data from other workbooks. If you have to copy and paste data please paste values only – to paste you need to:

- select the 'Edit' menu
- then 'Paste Special'
- then select 'Values'
- then OK

This will ensure the formats are preserved and it prevents the potential creation of external links.



9. C-Pack Outputs

9.1 Completion of the C-Pack will generate a number of outputs. A summary of what is generated, where it should be sent and the format of the output is shown in Annex B. All central government bodies, public corporations and trading funds should use the Annex as a checklist to ensure they comply with the requirements that are set out in detail in these guidance notes.

9.2 The Annex is divided into three sections:

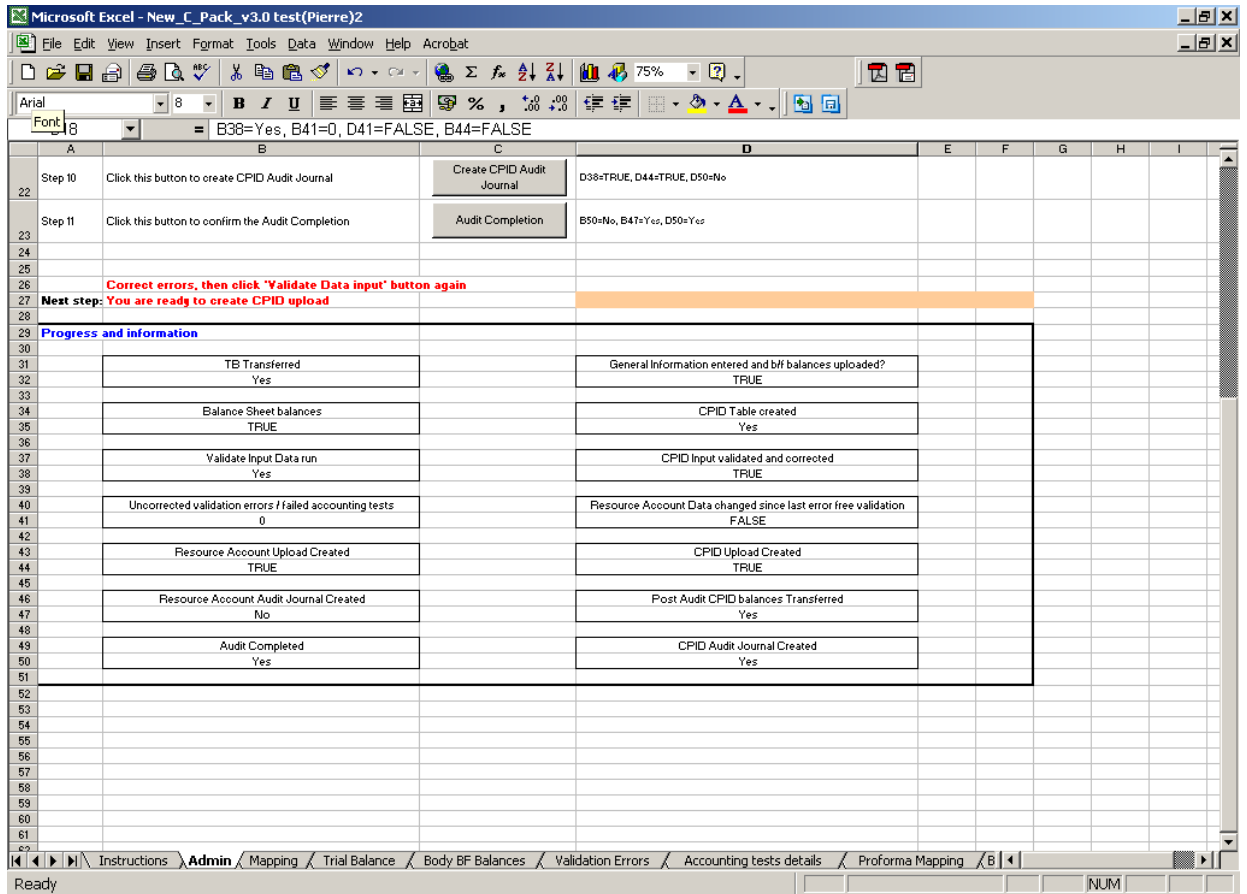
- Annex B (i): NDPBs, Public Corporations and Trading Funds;
- Annex B (ii): Departments without access to COINS; and
- Annex C (iii): Departments with access to COINS.

10. Getting started - The "Admin" Worksheet

10.1 Much of the processing to populate sheets in the workbook is done by Macros triggered by clicking buttons in the "Admin" worksheet. The top part of the "Admin" worksheet is shown below. The Macros may take a while to run so please be patient. Completion of the C-Pack is undertaken in sequential steps. You must complete a step before you can move to the next one. These steps are detailed in the paragraphs below and in the "Process Flowchart" which summarises the process for completing and audit of the pack in Chapter 3.

Admin & Progress Sheet							
Step 1	General Information						
	Enter general information on this sheet:						
	Entity Name (select code from drop down menu in cell C6)	<input type="text" value=""/>					
	Click button only if your body is a Pension Fund	<input type="button" value="Pension Fund"/>					
	Department / NDPB & PC (click on appropriate button)	<input type="button" value="Departm"/> <input type="button" value="NDPB & PC"/>					
	Year End (enter date in cell D9 as XX Month 20XX)	<input type="text" value=""/>					
	"TB" or "Proforma" (click on your preferred data input option)	<input type="button" value="TB Option"/> <input type="button" value="Proforma"/>					
Step 2	(i) Click button to upload brought forward balances (ii) Upload TB if TB option chosen (iii) Input/Edit data in proforma sheets	<input type="button" value="Import brought forward balances"/>					
	{As Step 2(i) is included on a trial basis only 38 balances are imported this year. You will have to enter manually all the other balances in the blue cells} {see the "Mapping" and "Trial Balance" worksheets to complete Step 2(ii). If you opt for the TB option you can amend data in the proforma sheets after you have transferred the TB data}						
							Conditions for running procedure successfully
Step 3	Click this button to validate your input	<input type="button" value="Validate Data Input"/>					D32=TRUE, B32<=>No, B35=TRUE, B41=0
Step 4	Click this button to create a table for CPID input	<input type="button" value="Enter CPID Balances"/>					B38=Yes, B41=0, D41=FALSE
Step 5	Validate CPID Input	<input type="button" value="Validate CPID Input"/>					D35=Yes
Step 6	Click this button to create the Resource Account upload	<input type="button" value="Create Resource Account Upload"/>					B38=Yes, B41=0, D41=FALSE, B44=FALSE
Step 7	Click this button to create the CPID upload	<input type="button" value="Create CPID Upload"/>					D38=TRUE, D44=FALSE
Step 8	Click this button to create Resource Account Audit Journal	<input type="button" value="Create Resource Account Journal"/>					B47=No, B44=TRUE, B41=0, D41=FALSE
Step 9	Click this button to transfer Post Audit CPID balances	<input type="button" value="Import Post Audit CPID"/>					D38=TRUE, D44=TRUE, D47=No
Step 10	Click this button to create CPID Audit Journal	<input type="button" value="Create CPID Audit Journal"/>					D38=TRUE, D44=TRUE, D50=No
Step 11	Click this button to confirm the Audit Completion	<input type="button" value="Audit Completion"/>					B50=No, B47=Yes, D50=Yes

10.2 Cells B26 and B27 on the 'Admin' sheet (see below) show in red bold text the next step you need to take to complete the workbook. The steps you need to take to enter Counterparty Identifier (CPID) data are shown separately from the accounts data because as soon as you validate your data input the two processes separate. There is also a table from Row 29 down which shows where you are in the process and which steps have been completed.



11. General Information – Step 1

11.1 You must provide all the details in this step before you can proceed to the next stage:

- **Entity Code and Name:** enter the code for your organisation in cell C6. If you do not know the code you can find it on the “CPID List” worksheet in the C-Pack. When you enter your code the name of your organization will be displayed in cell D6. Also when you enter the code for your organization macros in the C-Pack extract 38 balances you carried forward last year. These balances are displayed on the “Body BF Balances” worksheet.
- **Pension Fund Button:** click the “Pension Fund” button if you are completing the C-Pack for one of the main pension schemes such as the Civil Service Pension Scheme. Clicking the button will run macros, which will set up the C-Pack for data entry. For example, it will hide whole worksheets, such as “Property Plant and equipment”, lines in other worksheets, such as staff costs and numbers which are not included pension scheme accounts.
- **Department or NDPB & PC Buttons:** you need to click on the button which applies to your organization.
- **Year end:** enter your year-end in cell D9 in the format xx month 20xx.
- **TB Option or Proforma Buttons:** You have two options for entering data in this C-Pack. You click on the button to select your preferred method of data entry. If you select the TB Option you will be able to enter a mapping of your general ledger codes to the Standard Chart of Accounts codes (SCOA) and then copy and paste into the C-Pack your trial balance. If you select the Proforma option you will be able to enter data directly into the proforma template worksheets that are constructed to resemble as closely as possible the layout of the detailed notes in your statutory accounts. Whichever data entry approach you choose you will populate the proforma worksheets and you will have the ability to manipulate data in the pro forma worksheets, to ensure the primary statements and associated notes are in line with your statutory accounts. Please note that you select one of the two options the process is irreversible. If you click the wrong button you will need to start again with a new C-Pack

12. Entering Resource or Statutory Account Data – Step 2

12.1 You must click on the “Import brought forward balances” button before carrying out any other tasks in Step 2. Clicking on the button transfers the 38 balances on the “Body BF Balances” worksheet to the appropriate worksheets in the C-Pack. There a number of other balances that are not included on the “Body BF Balances” worksheet. This is because we are trialing the approach this year and the balances that have been omitted may have been affected by the implementation of IFRS. You must therefore enter manually your other brought forward balances in the blue cells.

12.2 Columns A and B of the “Body BF Balances” worksheet give the cell references to where the balances are posted, column C shows last year’s parent SCOA code and columns D, E and F show the carried forward balances you submitted last year, the value of journals submitted by yourself or your sponsoring department and any journals submitted by the HMT WGA team. The latter column is not used for 2009-10. If you do not recognize the balances you can

overwrite them in the proforma but the preferred approach is to show the “correction” as an adjustment in the appropriate blue cells.

- 12.3 Once you have clicked the “import brought forward balances” button you can complete step 2. But how you complete it will depend on whether you selected the TB option or Proforma method of data entry.

Using the Mapping and Trial Balance worksheets to enter data - TB Option

- 12.4 The ‘Mapping’ & ‘Trial Balance’ Worksheets will only be visible if you have chosen the trial balance option for entering data on the proforma worksheets by clicking the 'TB Option' button on the Admin worksheet. The 'Trial balance' worksheet has its own buttons, which enable you to complete the tasks that are specific to the trial balance data entry option. Cell C3 on the 'Trial balance' worksheet sets out the next step you must take to complete the population of the pro forma sheets.
- 12.5 You will need to map your general ledger (GL) account codes to the SCOA codes on the 'Mapping' worksheet. Enter in column A your codes and in column B the corresponding SCOA codes. The SCOA codes are listed in columns I to M of the 'Trial Balance' worksheet. The columns show all the valid codes, the cell references and the proforma worksheets to which the SCOA's are linked. There is space on the ‘Mapping’ worksheet for 4023 lines. If you need more lines please e-mail the HMT WGA team WGA.team@hmtreasury.gsi.gov.uk.
- 12.6 After you have mapped your GL account codes enter your trial balance (copy, paste special, values) in columns A and B of the 'Trial Balance' worksheet, making sure that you do not copy totals or additional text below the TB. Column A should only contain your GL account codes and column B the balances in £s. The worksheet will round to the nearest £'000 when you complete the action in paragraph (iv) below. The data entry area on the 'Trial Balance' worksheet stretches down to row 4038; if your trial balance is longer than that, please e-mail the HMT WGA team WGA.team@hmtreasury.gsi.gov.uk
- 12.7 Click the 'Check TB' button; this will round your trial balance to the nearest £'000. If there are any errors you will need to correct them and then click the 'Check TB' button again. Provided all the errors have been corrected a dialog box will appear confirming that there are no errors. At this point you can proceed to the next stage. Please note that there are two types of errors:
- The "Error" message will appear in Cell E14 if the roundings figure is greater than £20k or less than -£20k and the trial balance you copied and pasted in column B is out by more than £1 or less than -£1. Check why your trial balance does not balance and then make the necessary corrections. You cannot go to the next step unless you eliminate the error;
 - The "Error" message will appear in Cells E15 to E4038 if any of the SCOA¹ codes you entered in the ‘Mapping’ worksheet when mapping your chart of account codes were invalid. Revise your mapping on the ‘Mapping’ worksheet
- 12.8 Once your trial balance is error free, click the 'Populate' button. This will transfer the balances to the relevant proforma worksheets. Columns L and M of the 'Trial Balance' worksheet give the cell reference and the proforma worksheet name to which balances are posted. After you have transferred your balances to the

¹ The trial balance SCOA's that are used in the C-Pack are listed in cells I14:J955 of the ‘Trial Balance’ worksheet. The use of any other SCOA's will result in an error and you will not be able to proceed to the next step. Column K summarises the trial balance that you copied and pasted in columns A and B. Columns L and M show the proforma worksheet and cell references to which the balances are transferred.

proforma worksheets, you still have the option to adjust them as necessary on the proforma worksheets, for instance by splitting out your fixed assets balance to show opening balance, additions during the year etc.

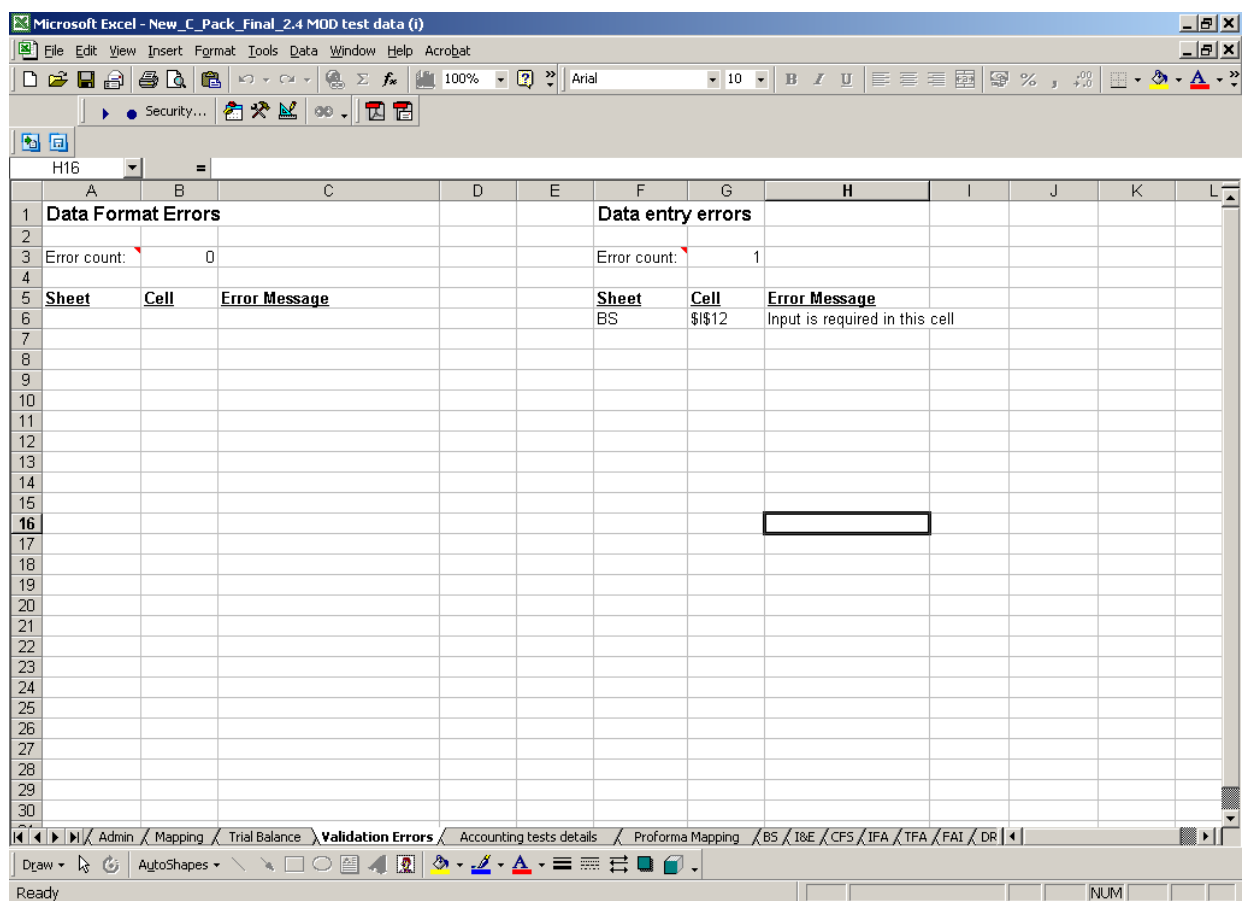
- 12.9 If after you transfer your balances to the proforma you find that you incorrectly mapped some of your GL codes you can go back to the 'Mapping' worksheet to make the necessary adjustments. However, before you make the amendments you will need to click the 'Rollback' button first on the 'Trial Balance' worksheet. You will then be able to make the necessary amendments and then repeat the actions in paragraphs 12.4 to 12.6 above.
- 12.10 After you have transferred your balances to the proforma worksheets you must also enter data in the blue cells on the proforma worksheets. If you do not have data to enter in a blue cell because, for example, the balance you carried forward at the end of last year did not change when you brought it forward at the beginning of this year you must enter "0" otherwise you will not be able to proceed to the next step.

Using the Proforma Worksheets to Enter Data – Proforma Option

- 12.9 If in Step 1 you selected the Proforma option for entering your resource or statutory account data in the C-Pack you will need to type your data in the green cells on the proforma worksheets. If any of the green cells do not apply to you leave them blank. You must also enter data in the blue cells. If you do not have data to enter in a blue cell because, for example, the balance you carried forward at the end of last year did not change when you brought it forward at the beginning of this year you must still enter "0" otherwise you will not be able to proceed to the next step.

13. Resource or Statutory Account Data Validation – Step 3

13.1 After you have completed Step 2 you will need to validate your data input by clicking the 'Validate Data Input' button on the 'Admin' worksheet. This launches a macro which checks all proforma worksheets for errors and lists them on the 'Validation Errors' sheet (see the 'Validation Errors' worksheet below). Examples of errors include 'blue' cells that are empty, and balances carried forward last year plus adjustments made since last year's accounts were drawn up that do not equal balances brought forward. The 'Validation Errors' worksheet shows the name of the proforma worksheet and the cell reference where the error is located. You need to correct the errors and then click the 'Validate Data Input' button again before you can move on to the next stage. If you fail to correct any errors before clicking the button again, you will have to repeat the process. Please note that once you have validated your data input you will not be able to amend the trial balance that you copied and pasted in the workbook if you chose the trial balance option for entering your data.



13.2 The macro which is launched when you click on the 'Validate Data Input' button on the 'Admin' worksheet also applies 24 tests to check that the data is internally consistent. These tests are listed on the 'Accounting tests details' worksheet (see below). For example, in test 2 the increase in provisions, less reversals is expected to equal the new provisions charge in the Income and Expenditure Account. To pass this test the balance must be "0". Tests 1 to 16, 20 and 24 on the 'Accounting tests details' worksheet must have a nil balance. Test 17 checks whether staff numbers have been provided and to pass the test the balance must not be "0". Tests 18 and 19 seek details of deviations from generally accepted

accounting policies and qualified audit opinions. Tests 21 to 23 seek details of balancing entries in the cash flow statement.

13.3 Rows 4 to 27 give a summary of the tests. Column C shows whether the result of each test is 'Pass or Fail'. In the 'Accounting tests details' worksheet shown below seven tests have failed. Each test is shown in detail in the rows below row 32. Details include a brief description of the test (column B), the SCOA codes (column C), the worksheet and the cell reference where they can be found (columns D and E), and the balance (column G). The green cells in column I are for you to explain why there is a difference. However, you should in the first instance try to resolve the differences by making the necessary adjustments in the proforma worksheets.

13.4 The first few words of the explanations that you provide in column I, when you have not been able to resolve the differences or because the test does not reflect your circumstances, will appear in cells F4 to F27. You must then confirm that the explanations are valid and to show that the matter has been resolved. If you do not confirm that an explanation is valid you will not be able to proceed to the next step. For example, test 3 has failed and an explanation has been provided. To confirm that the explanation is valid you will need to click on cell D6. You will then have a drop down menu which will give you two options:

- "Yes" - the explanation is valid and the matter is resolved. Cell G6 shows "Yes"; or
- "No" - the explanation is not valid and the matter is unresolved. Cell G8 shows "No" and counts as an unresolved error. The total number of "unresolved errors" is shown in G29. If the value in cell G29 is not "0" you will not be able to proceed to the next step.

Test	Pass/Fail	Valid	Resolved
1	Pass	No	Yes
2	Pass	No	Yes
3	Fail	Yes	Yes
4	Fail	Yes	Yes
5	Fail	No	No
6	Fail	No	Yes
7	Fail	Yes	Yes
8	Fail	No	No
9	Fail	No	No
10	Pass	No	Yes
11	Fail	Yes	Yes
12	Fail	Yes	Yes
13	Fail	No	No
14	Pass	No	Yes
15	Pass	No	Yes
16	Pass	No	Yes
17	Fail	Yes	No
18	Fail	Yes	No
19	Fail	Yes	No
20	Fail	Yes	Yes
21	Pass	No	Yes
22	Pass	No	Yes
23	Fail	No	No
24	Pass	No	Yes
25	Pass	No	Yes
26	Pass	No	Yes
27	Pass	No	Yes
Total unresolved errors:			7

Test	Objective	SCOA	Worksheet	Cell	Balance (£'000)
1	Notional income / costs and reversals should equal NIL	51409100	D-COST	C183	3600
2	A difference, however small, will result in an	51410120	D-COST	C185	3867
3		51410130	D-COST	C186	3621642

- 14.2 Once the CPID input table is built (see “the worksheet after the ‘Enter CPID balances’ button on the ‘Admin’ worksheet is clicked” exhibit above) you can input your counter party data in the N. You must first enter the CPID code in column F. You can find out which code to use by referring to the ‘CPID list’ worksheet which contains the code for all the bodies within the WGA boundary. If a body is not listed then you can assume that the body is being treated as a body that is outside the WGA boundary.
- 14.3 Once you have entered the CPID code in column F you can enter the amount in column E. Please note that the sign must be the same as the account balance in column D. In addition, the total of the CPID balances for a particular SCOA must not exceed the balance for that SCOA in column D. Errors will be highlighted in column I.
- 14.4 If the number of rows for a specific SCOA is not enough because you have transactions with more bodies than there are lines you can add as many lines as you need. You can do this in the following order. Place your cursor where you want to add lines. Then click the ‘Insert Rows’ button in cell B3. When prompted for the number of lines you wish to add just record the number of additional lines you need and then press OK

15. Counter Party Data Validation - Step 5

- 15.1 Once you have completed Step 4 you will need to validate your CPID data input by clicking the ‘Validate CPID Input’ button on the ‘Admin’ worksheet. This launches a macro, which checks the ‘CPID Input’ worksheet for errors and lists them on the ‘CPID Errors’ worksheet (see the ‘CPID Errors’ worksheet below). The ‘CPID Errors’ worksheet shows two categories of errors and the cell references where the errors are located. The two categories are:

- Critical Data Errors

These errors are listed in columns A to E of the ‘CPID Errors’ worksheet. The cells in column B show the ‘CPID Errors’ worksheet cell reference in which the error has occurred. The error description is provided in column C. The total number of critical data errors is shown in cell B3. All critical data errors must be corrected before the CPID data can be validated successfully. Running the validation process clears all the errors that were corrected from columns A to E;

- Anomalous CPID Input

These anomalous CPID input “errors” are listed in columns F to J of the ‘CPID Errors’ worksheet. The total number of anomalous CPID input “errors” is shown in cell G3. The “errors” will generally arise because the signage of the CPID balance is not the same as the resource or statutory account balance, or the total of the CPID balances recorded against a SCOA exceeds the resource or statutory account balance reported against that SCOA. These “errors” should be investigated and appropriate action taken to correct them. Running the validation process clears all the “errors” that you corrected from columns F to J.

There will be instances where there are valid reasons why it is inappropriate to correct anomalous CPID input “errors”. However, after the CPID data has been validated you will need to confirm that you have valid reasons why you should not correct these errors by clicking on the ‘Confirm’ button in cell M3. You will then be able to ‘Create the CPID Upload’ file in Step 7, which is detailed below.

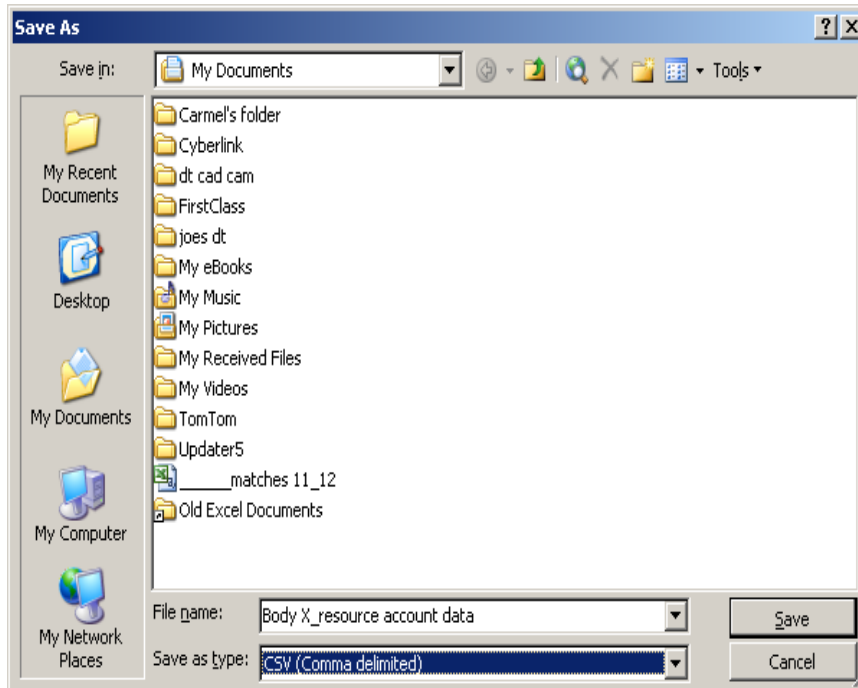
16. Creating Resource Account Data Upload Files - Step 6

- 16.1 As soon as you have run the validation in 'Step 3' and had a message box stating that your data has been found error free you can click the 'Create Resource Account Upload' button in the 'Admin' worksheet to create the resource account data file which is uploaded into COINS (the consolidation software used by HM Treasury). However, to create the file the data in the N must remain the same since the last time the validation was run. If you made any changes you must validate the data again.
- 16.2 Once you have clicked the 'Create Resource Account Upload' button you will not be able to create revised resource account data upload files. Any amendments, although made on the proforma worksheets, will have to be journalled (see Chapter 19 'Amending Submitted Data - Journals' below).
- 16.3 When you click the 'Create Resource Account Upload' button two files are generated. The files will be named 'Book x and Book y. One of the files (Book y) will appear as shown below. Save this file as an Excel file and e-mail it to the WGA Team at HM Treasury (wga.team@hmtreasury.gsi.gov.uk) as shown in cell C1. The second file will be your resource account data upload file. The file contains two SCOAs that are not listed elsewhere in the C-Pack – 91111111 and 91111112. The first one is a check digit to help identify duplicated or missing data. The second provides information about the year end. Do not delete these two codes. Save the file as a 'csv' file. The 'csv' file is now ready for upload into COINS. If you have access to COINS you can upload the file yourself. If you do not have access to COINS please see the 'Bodies Without Access to COINS' section below.

Test	Objective	SCOA	Worksheet	Cell	Value (£'000)
1	Notional income / costs and reversals should equal NIL	51409100	O-COST	C183	3600
2	A difference, however small, will result in an unbalanced upload TB. Small errors (below 10) resulting from roundings should be corrected by adjusting general fund balances. All other errors should be investigated and corrections made in the appropriate	51410120	O-COST	C185	3867
3		51410130	O-COST	C186	3621642
4		51410140	O-COST	C187	0
5		51410300	O-COST	C189	0
6		41218000	O-JNC	C45	0
7		41219000	Reserves	C14	-3,629,109
8		31050000	I&E	D41	0

Saving the Resource or Statutory Account Data 'CSV' File

- 16.4 To save the Resource or Statutory Account Data file as a 'csv' file you will need to select from the Excel menu 'File', 'Save As' at which point you will see the dialog box below. Select the folder where you want to save the file (in the example below the file will be saved in 'My Documents'). Give your file a name (in the example below the name 'Body X_resource account data' has been used) and select the 'CSV (Comma delimited)' option from the drop down menu in the 'Save as type' box and then click on the 'Save' button.



17. Creating Counter Party Data (CPID) Upload Files - Step 7

- 17.1 As soon as you have run the validation in 'Step 5' and had a message box stating that your data has been found error free you can click the 'Create CPID Upload' button in the 'Admin' worksheet to create the counter party data file which is uploaded into COINS (the consolidation software used by HM Treasury). Once you have clicked the 'Create CPID Upload' button you will not be able to amend the CPID input sheet. Any amendments will have to be journalled (see 'Amending Submitted Data' below).
- 17.2 When you click the 'Create CPID Upload' button one file will be generated. The file will be named 'Book..'. Save this file as a 'csv' file. The 'csv' file is now ready for upload into COINS. If you have access to COINS you can upload the file yourself. If you do not have access to COINS please see the 'Bodies Without Access to COINS' section below

Saving the CPID 'CSV' File

- 17.3 To save the CPID data file as a 'csv' file you will need to select from the Excel menu 'File', 'Save As'. When the 'Save As' dialog box appears select the folder where you want to save the file. Give your file a name (e.g. 'Body X_cpid data') and select the 'CSV (Comma delimited)' option from the drop down menu in the 'Save as type' box and then click on the 'Save' button.

18. Submission of C-Packs and Upload of Data - Bodies Without Access to COINS

- 18.1 If you do not have access to COINS and you are an NDPB or a public corporation please send the Resource Account and CPID 'csv' files and the completed C-Pack to your sponsoring department. In all other cases send your 'csv' files and the completed C-Pack to the WGA team at HM Treasury (wga.team@hm-treasury.gsi.gov.uk) who will upload your data into COINS.

19. Amending Submitted Data - Journals

- 19.1 Once the resource account data and CPID upload files have been created (Steps 6 and 7) the only way amendments can be made is by journal. Therefore, if you identify errors after you have created your upload files you will need to notify your auditor so that they can be dealt with at the same time as any amendments arising from the auditor's work.
- 19.2 The C-Pack has the facility to generate two journals in a format, which can be loaded into COINS without the need to type each line of the journal in the COINS ATM module. This reduces significantly the time taken to process journals and it reduces the risk of errors. The C-Pack produces two journals as the resource or statutory account amendments are treated separately from the CPID amendments.

Amending Resource or Statutory Account Data – Step 8

- 19.3 The amendments that you or the auditor identifies should be made on the proforma as required. You do not need to record all the amendments at the same time but to ensure there is a clear trail you should enter details of the amendments in the cells with a peach border on the right of each worksheets. The heading of these cells is "Preparer's workings and comments". Any amendment you make must be in the form of a double entry to maintain a balanced balance sheet. You must also ensure that if you amend a carried forward balance in a blue cell you must make the double entry amendment to another carried forward balance or an "adjustment" blue cell. This is essential if both balance sheets are balanced to pass the resource account data validation tests. You must not correct a carried forward balance in last year's balance sheet (blue cells) and put the double entry in a green cell which feeds to the current year's balance sheet.
- 19.4 The only cells you can amend by putting a single entry are those that do not feed to the income and expenditure account or the balance sheet such as staff numbers or contingent liabilities.
- 19.5 When you have made all the amendments that you need to make² you must validate your data (Step 3). When you have successfully completed the validation stage you will need to click the "Create Resource Account Journal" button (Step 8). This will open up a new spreadsheet which you must save as a 'csv' format file

² Please note that if your WGA submission is subject to audit you must agree the amendments with your auditor before generating the journal upload csv file. Please consult your auditor to ascertain whether your WGA submission is subject to audit in accordance with the NAO's WGA Audit Strategy

(see Step 6 – Saving the Resource or Statutory Account Data CSV File). The auditor will need to see the journal before completing the audit in Step 11.

- 19.6 The 'csv' file you have saved is ready for upload into the ATM module of the COINS system. If you do not have access to the COINS ATM module and you are a NDPB please send the 'csv' file to your sponsoring department. If you are a stand alone department or a public corporation or a trading fund send the file to the HM Treasury WGA Team (wga.team@hmtreasury.gsi.gov.uk). Please note that you can create a journal once. If you wish to make further adjustments you will need to make them manually. Do not process manual journals first and then an automated C Pack journal as you may run the risk of double counting amendments.
- 19.6 If your submission is subject to audit and you do not have any amendments to make you will still need to create a NIL "Resource Account Journal" by clicking on the "Create Resource Account Journal" button. You must do this to enable the auditor to click on the "Audit Completion Button" to protect the C-Pack and prevent further adjustments being made (see Step 11)

Amending CPID Data – Steps 9 & 10

- 19.7 If you have amended your resource or statutory account data and validated the data you must now click the 'Enter CPID balances' button on the 'Admin' worksheet (Step 4) to update the 'CPID Input' worksheet. You can now go to the 'CPID Input' worksheet but before you can make any amendments you will need to unlock the worksheet by clicking the 'Unlock CPID Input' button in cell D1. You are now able to make the amendments you have identified since you submitted your CPID data and any amendments arising from the audit. You do not need to record all the amendments at the same time but to ensure there is a clear trail you should enter details of the amendments in the cells with a peach border on the right of the "CPID Input" worksheet.
- 19.8 When you have made all the amendments that you need to make³ you must validate your data (Step 5). When you have successfully completed the validation stage you will need to click first the 'Import Post Audit CPID' button (Step 9) and then the 'Create CPID Journal' button (Step 10) on the "Admin" worksheet which will open up a new spreadsheet. You must save this spreadsheet as a 'csv' format file (see Step 7 – Saving the CPID CSV File). The 'csv' file you have saved is then ready for upload into the ATM module of the COINS system. If you do not have access to the COINS ATM module and you are a NDPB please send the 'csv' file to your sponsoring department. If you are a stand alone department or a public corporation or trading fund send the file to the HM Treasury WGA Team (wga.team@hm-treasury.gsi.gov.uk). Please note that you can create a journal once only. If you wish to make further adjustments you will need to make them manually. Do not process manual journals first and then an automated C Pack journal as you may run the risk of double counting amendments.

³ Please note that if your WGA submission is subject to audit you must agree the amendments with your auditor before generating the journal upload csv file. Please consult your auditor to ascertain whether your WGA submission is subject to audit in accordance with the NAO's WGA Audit Strategy

20. Audit Completion – Step 11

- 20.1 This is the final step in the submission of data. It applies to bodies that are subject to audit in accordance with the NAO's Audit Strategy. On completion of the audit you will need to agree with the auditor any amendments arising from the audit and any amendments that you may have identified after you created the resource account and CPID upload files. You will then need to enter the agreed amendments on the proforma worksheets (see Chapter 19) in order to generate the Resource Account and CPID journals. You will need to present both journals and the C-Pack to the auditor who will then click on the "Audit Completion" button. The button is activated by a password which is known only to the auditor. Audit Completion locks the C-Pack and enters at the bottom of the balance sheet in the Audit Status box "Audit Completed" and the date. This step has been introduced this year to eliminate the risk that data in COINS is different to the audited data.
- 20.2 After the auditor has clicked the "Audit Completed" button and you are an NDPB you must send the C-Pack and the journals to your sponsoring department. Sub-consolidating departments keep their audited C-Packs and all other bodies (stand alone departments, PCs and trading funds) must send the audited C-Pack and journals to the HM Treasury WGA team at wga.team@hmtreasury.gsi.gov.uk
- 20.3 If you do not need to make any amendments but are subject to audit you will need to create NIL journals to enable the auditor to successfully click on the "audit Completed" button

21. Proforma Mapping Worksheet

- 21.1 This worksheet is a key part of the workbook. It contains a list of all SCOAs (trial balance and additional information) used in the pack, along with the names of the proforma worksheets and the references of the cells where the account balances are entered. The worksheet has not been hidden as it provides a clear trail from the SCOAs to the data input cells in the proforma. The key columns are listed below:

Column	Description
A	Shows the trial balance which appears in the resource account upload file (Step 6). It includes the values in respect of the additional information codes (i.e. the 8 and 9 series codes) that you entered in the proforma worksheets. If you opted for the TB option in Step 1 you will find that the data in column A (excluding the additional information) will be the same as your TB unless you edited your TB figures on the proforma worksheets (Step 2).
B & C	These two columns show the worksheet and cell references where you will find the data on the proforma worksheets
D	Shows the list of valid SCOAs when you opt for the TB option in Step 1. If you use SCOAs that are not included in this column you will not be able to go beyond the "Check TB" stage on the "Trial Balance" worksheet.
E	Shows a complete list of all the SCOAs used, including the additional information codes.

F	Shows the description of the codes in column E
M	When you click the “Validate Data Input” button (Step 3) the TB in column A is copied to column M.
N	<p>If you amend the proforma worksheets as result of audit or because you identify errors this column will show where the amendments were made. The formulae in each of the cells compare the data in column A with data in column M. If there is a difference “FALSE” changes to “TRUE”. This column will therefore help you identify which values in the proforma were amended.</p> <p>(Column A is linked to the cells in the proforma worksheets. Any change in these cells is also recorded in column A. Whereas the values in column M are copied from column A when you last clicked the “Validate Data Input” button)</p>

A Schedule of the Proforma Worksheets

The N consists of a number of proforma worksheets. These have been designed to be similar to published resource or statutory accounts. The N contains a Balance Sheet, Income and Expenditure Account, a Cash Flow Statement and detailed notes. The table below lists all the accounting data input worksheets:

Worksheet	Description	Comments / Action
BS	Consolidated Statement of Financial Position	<p>The balance sheet is populated from the proforma worksheets. However, last year's submitted balances must be entered manually with details of changes arising from machinery of government changes (MOG), accounting policy changes and other changes.</p> <p>Two certificates are provided at the bottom of the balance sheet. These should be completed in the first instance by the Consolidation Manager and then by the Consolidation Officer (the Accounting Officer in a NDPB or department. The Director of Finance in a public corporation or trading fund).</p> <p>There is also an audit completion certificate which the auditor will activate by entering a password in the C-Pack. When the "Audit Completed" certificate is entered it will lock the C-Pack to prevent any further adjustments</p>
I&E	Income and Expenditure Account / Operating Cost Statement / Profit and Loss account	The Income and Expenditure account is populated from the proforma worksheets. No additional data input is required in this worksheet."
CFS	Cash Flow Statement	The Cash Flow Statement is populated from the proforma worksheets but also requires some manual input. If the adjustments are greater than £1m or the statement does not balance you will need to provide details on the "Accounting Tests Details" worksheet
IFA	Intangible Fixed Assets	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
PP&E	Property, Plant and Equipment	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year. The worksheet also asks for details of asset financing and asset ownership. The details must be provided otherwise the data validation (Step 3) will fail.
T&OR(1)	Non-current trade and other receivables	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
T&OR(2)	Current trade and other receivables	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.

Worksheet	Description	Comments
O-Fin-Assets	Other Financial Assets	The worksheet is included in the C-Pack to comply with the requirements of IFRS. The top table splits assets between those held with bodies outside the WGA boundary and those within the WGA boundary. A second table asks for the valuation basis of assets held with bodies outside the WGA boundary. There is no requirement to provide the same details for assets held with bodies within the WGA boundary since they are eliminated on consolidation.
Students	Student Loans assets and provisions	The worksheet brings together the current and non-current student loan balances as well as provisions. In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
T&OP(1)	Non-current trade and other payables	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
T&OP(2)	Current trade and other payables	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
O-Fin-Liab	Other Financial Liabilities	The worksheet is included in the C-Pack to comply with the requirements of IFRS. The top table splits liabilities between those held with bodies outside the WGA boundary and those within the WGA boundary. A second table asks for the valuation basis of liabilities held with bodies outside the WGA boundary. There is no requirement to provide the same details for assets held with bodies within the WGA boundary since they are eliminated on consolidation.
Cash & Inventories	<ul style="list-style-type: none"> - Inventories - Cash & cash equivalents - Balances with National Lottery 	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year.
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'.
Provisions	Provisions	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year. The worksheet also asks for data on expected cash flows.
Reserves	Reserves	In addition to the data for the current year last year's closing balances must be provided even if they did not change when they were brought forward this year. The table asks for details of changes in the brought forward general fund and revaluation reserves balances arising from IFRS implementation.

Worksheet	Description	Comments
Tax	Taxation income	The worksheet should only be used to record taxation income and is likely to be used by a very small number of bodies.
O-INC	Operating income	The worksheet should be used to record income
O-COST	Operating costs	<p>The grey cells D11 to D27 are hyperlinked to the detailed tables below row 47. If you click on any of these grey cells you will be redirected to the detailed tables where you can input your data. Ensure you enter your staff numbers in cells G53 to G59.</p> <p>You can also enter data in the green cells D30 to D40 if they apply to you.</p> <p>Staff costs have been split between permanent staff and staff on short term contracts, temporary and agency staff, and staff seconded in.</p>
INT	Investment income and finance costs including gains and losses on financial and non-financial assets and liabilities	The worksheet should be used to record interest due, interest receivable, the unwinding of discounts on provisions, gains and losses on financial and non-financial assets and liabilities and net profit or losses of joint ventures and subsidiaries.
Cont-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.
Add-information	Additional information	The information is required to produce notes to the accounts. The worksheets seeks information on leases, PFI, capital commitments, accounting policies, audit qualifications etc. The provision of additional information has been poor in previous dry run years and is an issue which has been raised by the WGA auditor.
Fin-Insts	Financial Instruments	The tables on this worksheet ask for details which need to be disclosed in order to comply with IFRS requirements. As a minimum you will need to provide details on categories of financial instruments, fair values and hedging. 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.
Accrued Grant	Accrued government grants	This worksheet should only be completed by bodies that accrue government grant. The data in the worksheet will be used by sponsoring departments to make necessary adjustments when the accounts are consolidated since sponsoring departments account for grant paid on a cash basis.

NDPBs, Public Corporations and Trading Funds

Stage	Output	Output sent to	Format	When output sent
Pre audit	Completed C-Pack workbook	(i) sponsoring department; and (ii) auditor	Electronic - Excel file	On completion and sign off of hard copy of C-Pack balance sheet by Consolidation Manager / Officer
	Printed version of the C-Pack balance sheet, income and expenditure account and cash flow statement. The balance sheet signed by Consolidation Manager / Officer	(i) sponsoring department; and (ii) auditor	Hard copy of the balance sheet, I&E accounts and cash flow statement – surface mail (or scanned copy electronically)	at the same time as the electronic version of the C-Pack is sent to sponsoring department and auditor
	Resource account upload file (step 6) and counter party data upload file (step 7)	sponsoring department	Electronic – “csv” file	At the same time as the completed C-Pack is sent to sponsoring department
	Accounting tests details (step 6)	HM Treasury WGA Team “wga.team@hmtreasury.gsi.gov.uk”	Electronic - Excel file	As soon as file is produced
Post audit ⁴	Amended C-Pack workbook which has the “Audit Completion” certificate on the balance sheet	sponsoring department.	Electronic - Excel file	As soon as the C-Pack has the “Audit Completion” certificate on the balance sheet
	Printed version of the amended C-Pack balance sheet with the audit completion certificate and signed by the <u>Consolidation Officer</u> , the I&E and cash flow statement.	sponsoring department.	Hard copy of the signed balance sheet, I&E and cash flow statement in the amended C-Pack – surface mail (or scanned copy electronically)	At the same time as the electronic version of the C-Pack with the “Audit Completion” certificate is sent to sponsoring department
	Resource accounts audit journal and CPID audit journal (Amending Submitted Data). NIL journals must be submitted if C-Pack is subject to audit	sponsoring department.	Electronic – “csv” file	At the same time as the C-Pack with the “Audit Completion” certificate is sent to sponsoring department

⁴ if your C-Pack is not subject to audit in accordance with the NAO’s audit strategy you will only need to send your amended C-Pack without the “Audit Completion” certificate if you were required to make any changes. You will need to include with the C-Pack a signed copy of the balance sheet, I&E and cash flow statement and the two journal csv files.

Departments Without Access to COINS

Stage	Output	Output sent to	Format	When output sent
Pre audit	Completed C-Pack workbook	(i) HM Treasury WGA Team; and (ii) auditor	Electronic - Excel file	On completion and sign off of hard copy of C-Pack balance sheet by Consolidation Manager / Officer
	Printed version of the C-Pack balance sheet, income and expenditure account and cash flow statement. The balance sheet signed by Consolidation Manager / Officer	(i) HM Treasury WGA Team; and (ii) auditor	Hard copy of the balance sheet, I&E accounts and cash flow statement – surface mail (or scanned copy electronically)	at the same time as the electronic version of the C-Pack is sent to HM Treasury WGA Team and auditor
	Resource account upload file (step 6) and counter party data upload file (step 7)	HM Treasury WGA Team	Electronic – “csv” file	At the same time as the completed C-Pack is sent to HM Treasury WGA Team
	Accounting tests details (step 6)	HM Treasury WGA Team	Electronic - Excel file	As soon as file is produced
Post audit ⁵	Amended C-Pack workbook which has the “Audit Completion” certificate on the balance sheet	HM Treasury WGA Team	Electronic - Excel file	As soon as the C-Pack has the “Audit Completion” certificate on the balance sheet
	Printed version of the amended C-Pack balance sheet with the audit completion certificate and signed by the <u>Consolidation Officer</u> , the I&E and cash flow statement.	HM Treasury WGA Team	Hard copy of the signed balance sheet, I&E and cash flow statement in the amended C-Pack – surface mail (or scanned copy electronically)	At the same time as the electronic version of the C-Pack with the “Audit Completion” certificate is sent to HMT WGA Team
	Resource accounts audit journal and CPID audit journal (Amending Submitted Data). NIL journals must be submitted if C-Pack is subject to audit	HM Treasury WGA Team	Electronic – “csv” file	At the same time as the C-Pack with the “Audit Completion” certificate is sent to HMT WGA Team

HM Treasury WGA Team e-mail address: “wga.team@hmtreasury.gsi.gov.uk”

Postal Address: WGA Team, PSG, HM Treasury, Room 1W2, 1 Horse Guards Road, London SW1A 2HQ

⁵ if your C-Pack is not subject to audit in accordance with the NAO’s audit strategy you will only need to send your amended C-Pack without the “Audit Completion” certificate if you were required to make any changes. You will need to include with the C-Pack a signed copy of the balance sheet, I&E and cash flow statement and the two journal csv files.

Departments With Access to COINS

Stage	Output	Output sent to	Format	When output sent
Pre audit	Completed C-Pack workbook	auditor	Electronic - Excel file	On completion and sign off of hard copy of C-Pack balance sheet by Consolidation Manager / Officer
	Printed version of the C-Pack balance sheet, income and expenditure account and cash flow statement. The balance sheet signed by Consolidation Manager / Officer	auditor	Hard copy of the balance sheet, I&E accounts and cash flow statement – surface mail (or scanned copy electronically)	at the same time as the electronic version of the C-Pack is sent to the auditor
	Resource account upload file (step 6) and counter party data upload file (step 7)	Save the files as “csv” format files and then upload data in COINS. Submit data in COINS and produce a COINS Accounts Report which you should send to the auditor to confirm that data in COINS is as in the C-Pack		
	Accounting tests details (step 6)	HM Treasury WGA Team	Electronic - Excel file	As soon as file is produced
Post audit	Amended C-Pack workbook which has the “Audit Completion” certificate on the balance sheet	<u>Sub-consolidating</u> departments keep the amended C-Pack. <u>All others</u> send C-Pack to HM Treasury WGA team	Electronic - Excel file	As soon as the C-Pack has the “Audit Completion” certificate on the balance sheet
	Printed version of the amended C-Pack balance sheet with the audit completion certificate and signed by the <u>Consolidation Officer</u> , the I&E and cash flow statement.	<u>Sub-consolidating</u> departments keep printed version of the balance sheet, I&E and cash flow statement. <u>All others</u> send documents to HM Treasury WGA team	Hard copy of the signed balance sheet, I&E and cash flow statement in the amended C-Pack – surface mail (or scanned copy electronically)	At the same time as the electronic version of the C-Pack with the “Audit Completion” certificate
	Resource accounts audit journal and CPID audit journal files (Amending Submitted Data) ¹¹	<u>Sub-consolidating</u> departments keep their journals as they have access to the ATM module of COINS. <u>All others</u> send journals (including NIL journals) to HMT WGA team	Electronic – “csv” file	At the same time as the C-Pack with the “Audit Completion” certificate is sent to HMT WGA Team

HM Treasury WGA Team e-mail address: “wga.team@hmtreasury.qsi.gov.uk”

Postal Address: WGA Team, PSG, HM Treasury, Room 1W2, 1 Horse Guards Road, London SW1A 2HQ

¹¹ You must generate the audit journals even if you do not have any amendments to make. This is required to enable the auditor to click successfully the “Audit Completion” button.