

Stuart Stevenson
Treasury Officer of Accounts

Public Spending Group
2nd Floor
Clare House
303 Airport Road
BELFAST BT3 9ED
Tel No: 028 90816795 (x 76795)
email: stuart.stevenson@finance-ni.gov.uk
or wga.afmd@finance-ni.gov.uk



Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk

DCM (DoF) 02/26

3 July 2026

Dear Consolidation Manager

2025-26 Whole of Government Accounts – Central and Local Government Guidance

Application

1. This letter applies to the bodies included in Annexes A to C and cancels DCM (DoF) 02/25. Annex A lists the entities that are required to input information to the OSCAR system as part of the 2025-26 Whole of Governments Accounts (WGA) process. The entities listed in Annex B will not need to input information to OSCAR but do retain certain responsibilities in respect of their counterparty balances and transactions, as explained in this letter. In addition, paragraphs 29-34 apply to the Minor Bodies shown in Annex C.

Summary of Significant Changes to the Guidance

2. Significant changes to the WGA guidance for 2025-26 include the following:
 - Audits of WGA submissions are no longer required for any entities. However, Cycle 2 submissions must still be based on accounts that have received audit certification. Cycle 2 Audit Reports must also be run from OSCAR and submitted by all bodies, irrespective of size.
 - *CG05 Notification of Audit Completion* forms are no longer required.
 - HM Treasury has requested that all bodies use the Trial Balance Input Method as the primary method of 2025-26 data entry. Changes

to the OSCAR system are planned in order to make this mandatory from 2026-27. The Proforma Method of data input is still available for one final year in 2025-26 if required.

- The reporting and agreement thresholds for balances and transactions with central government bodies or **NI** local government bodies remain unchanged at £5 million, but HM Treasury has clarified that amounts of over £1 million with **GB** local authorities should be reported (although no agreement is necessary). See para. 14 below.

Guidance

3. All bodies required to complete a DCT should refer to HM Treasury's "WGA Data Collection Tool 2025-26 Central Government User Guidance" or "WGA Data Collection Tool 2025-26 Local Government Guidance" for detailed guidance on the Whole of Government Accounts process. These can be found on HM Treasury's "[Whole of Government Accounts 2025 to 2026: guidance for preparers](#)" website. The guidance includes instructions with screenshots to help users navigate to the required OSCAR screens and understand how to use the system.
4. Please note that, although the process for WGA in Northern Ireland (NI) is similar to that in GB, NI has slightly different requirements in relation to the timetable, process, contact details etc. These requirements are set out in this letter and should be used in place of those set out in Treasury's guidance.
5. Also note that the final audit report and completed forms **should not** be returned to Treasury, and instead should be returned to the Department of Finance (DoF) as per Annex D.
6. Any references to the Treasury WGA team should be replaced with the DoF WGA team for NI. Bodies **should not** directly email HM Treasury. They should instead send all queries, including technical queries, to wga.afmd@finance-ni.gov.uk in the first instance, who will advise of next steps.

7. Previously, a body's Data Collection Tool (DCT) was required to be audited if it exceeded a £2 billion audit threshold. For 2025-26, DCT audits have been discontinued so DCT returns are no longer required to be audited by external auditors. However, the overall Whole of Government Accounts are still subject to audit by the National Audit Office (NAO). Therefore, the rights and requirements of NAO mean that there remains a possibility that certain assurances may be sought from individual bodies during the WGA audit process. Consequently, it remains imperative that bodies take care when completing their DCT returns on OSCAR and retain adequate working papers to satisfy any audit queries that may arise.

8. Treasury's guidance also refers to Clear Line of Sight (CLOS). The equivalent initiative in NI, the Review of Financial Process (RoFP), came into effect in 2022-23. Following the implementation of RoFP, departments preparing consolidated group accounts must base their WGA submissions on their consolidated accounts. Arm's Length Bodies (ALBs) that are consolidated into departmental WGA submissions do not need to complete a separate Data Collection Tool (DCT) submission on OSCAR (or complete a CG-03 Minor Body form should they have previously qualified as a minor body). However, these ALBs are required to provide their sponsor departments with details of any significant balances or transactions they have with counterparties outside their departmental group and complete the WGA agreements process for any such amounts above the Agreement Threshold. Further details are included below.

WGA Timetable

9. The submission dates detailed in Treasury's guidance are for GB bodies only. For the NI submission deadlines, please refer to "DCO (DoF) 01/26 – Timetables for Whole of Government Accounts 2025-26" which can be found at the [DoF Whole of Government Accounts webpage](#).

Forms

10. In order to gain assurance over the robustness of WGA data submitted, DoF requires a number of forms to be completed by participating bodies. NI bodies

should use the forms which are circulated by DoF and will be made available at the [DoF WGA webpage](#) and **not** those on HM Treasury's website. Please note that should bodies submit HM Treasury forms to the DoF WGA Team they will be rejected and the body requested to complete the correct NI version of the form.

11. Annex D provides a summary table of the various reports and forms that should be returned to sponsor departments, DfC, DoF or NIAO, as appropriate.

Agreements Process

12. The CG01 'WGA Agreement of Balances and Transactions Form' is available on OSCAR for departments and other entities with OSCAR access (as per Annex A). The CG01 form will be prepopulated with the information input to the CPID Transactions tab. Bodies are required to export the CG01 form from OSCAR and forward it by email to the counterparty to complete the agreement process. Further information can be found in Treasury's Central Government guidance, as per paragraph 3 of this letter.
13. Departments are responsible for issuing a blank CG01 form to the ALBs that are included in their consolidated DCT as these ALBs will not have access to OSCAR. This will allow the ALBs to complete their own agreement of balances and transactions with WGA bodies outside the consolidated group. The ALBs will need to manually complete the CG01 form in respect of any balances or transactions above the Agreement Threshold (see paragraph 14 below) and email it to the relevant counterparty for agreement. ALBs should continue to use their own CPID (Counter-party Identifier) code for the agreements process if they have one. Sponsor departments should assist their ALBs with selecting the appropriate Standard Chart of Accounts (SCOA) codes for their CG01s if necessary. The "WGA 2025-26: Match Relationships List" available on HM Treasury's WGA webpage (link in paragraph 3) will also assist with this.
14. As a result of RoFP, balances between bodies in the same consolidated departmental group will already have been eliminated during the preparation of the consolidated accounts and so will not need to be identified or agreed as

part of WGA. For amounts with entities outside the consolidated departmental boundary, the NI Agreement Thresholds are as follows:

Counterparty	Reporting Threshold	Agreement Threshold
Central Government departments, NDPBs, trading funds and public corporations	£5 million ¹	£5 million
NI Local Government bodies	£5 million ¹	£5 million
GB Local Government bodies	£1 million	No agreement required

¹HM Treasury have agreed to NI bodies using a £5 million reporting threshold. Therefore, counterparty amounts below this will generally **not** need to be reported as CPID amounts on OSCAR (except for amounts with GB local government bodies where the reporting threshold is £1m).

15. The £5 million thresholds for reporting and agreement apply 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 reported. However, there is no requirement for departments to aggregate the balances or transactions of their consolidated bodies where the bodies have their own CPID codes and are performing their own agreements process. It must also be remembered that receivable and payable balances with the same counterparty should be reported gross and not netted off.
16. Bodies will be able to run a matches report on OSCAR at the publishing stage to identify and resolve mismatches as part of Cycle 1. Following Cycle 1, DoF will provide bodies with a matches report to identify any remaining mismatches. We ask that bodies resolve as many mismatches as possible, focusing on the largest mismatches first and contacting the relevant counterparty as necessary.
17. The NI element of North South Bodies has been consolidated into sponsor departments' accounts since 2022-23 and therefore will be included in the departmental DCT submissions. North South Bodies may not have significant balances or transactions with public sector bodies in Great Britain or NI, other than their NI sponsor department, in which case no counterparty entries or

agreements would be required. When reviewing their North South Bodies' transactions and balances, departments should remember that it is only the NI portion which must be considered (in line with the split used in the consolidated group accounts).

18. The Consolidation Managers of departments must sign-off on the declaration within the CG02 "Notification of Completion of the WGA Agreement Process" form to confirm that **all bodies within their consolidation group** have agreed their counterparty transactions and balances. These departments should therefore ensure that their consolidated ALBs provide them with completed CG02 forms (and accompanying documentation as necessary) in advance of the deadline for the department's CG02 submission (see Annex D) so that this deadline can be met. For other bodies completing individual DCT returns (as per Annex A), a CG02 form should be completed, signed by the Consolidation Manager and submitted as per the requirements in Annex D.
19. Balances and transactions within SCOA's which are "**internal**" by nature should eliminate in their entirety, except for amounts below the £5 million reporting threshold and amounts relating to minor bodies. SCOA's of an internal nature are those where all transactions and balances will be with other WGA bodies such as grant expenditure or grant income to/from central or local government bodies, Public Dividend Capital, Supply due to and received from the Consolidated Fund, Taxation and Social Security due to HMRC, Interest from or to other bodies within the WGA boundary etc. Please allocate 100% of tax balances and transactions to HMRC's CPID code (IRT813) regardless of the amount involved in order to avoid system validation errors.
20. NI bodies do **not** need to complete CG01 agreement forms in respect of balances or transactions with **local authorities in GB** (e.g. English, Scottish or Welsh councils). Instead, the **CG02 Annex** should be completed with details of such balances or transactions where they are above **£1 million**. No agreement is necessary. The CG02 Annex is available for download from OSCAR and, once the Initiator CPID code has been selected, will be automatically populated with local authority counterparty amounts that have been entered on the CPID Transactions tab. Departments completing consolidated DCT submissions

should obtain details of any GB local authority balances or transactions of over £1 million held by their ALBs and ensure these are included in the departmental DCT and CG02 Annex. Once completed and signed-off, the CG02 Annex should be submitted along with the CG02 'Notification of Completion of WGA Agreement Process' form in accordance with Annex D.

21. Please note that bodies **do not need to agree business rates** (SCOA 59121000) with **Land and Property Services**, as OSCAR does not allow bodies to allocate business rates to LPS on the CPID tab. LPS are, however, required to allocate these counterparty balances on OSCAR. DoF are aware this will result in mismatches between bodies and LPS, but these will be resolved centrally. For all other SCOA code balances with LPS, bodies must follow the normal balance and agreements process.
22. Please note that bodies are **not** required to report or agree balances and transactions with **NILGOSC**, as they are outside the reporting boundary, or with the **NI National Insurance Fund** as these amounts will be dealt with centrally by HM Treasury.
23. The **Northern Ireland Housing Executive** (NIHE) is comprised of two elements known as 'Landlord Services' and the 'Strategic Housing Authority' (formerly 'Regional Services'). The Strategic Housing Authority element is consolidated within the DCT submission of its sponsor department, the Department for Communities (DFC205) and does not have a separate CPID code. The Landlord Services element, as a Quasi-Public Corporation, continues to prepare and submit a separate DCT with CPID code IHE210. Bodies that need to report counterparty balances or transactions with NIHE are advised to communicate with NIHE to determine whether the relevant amounts are in relation to Landlord Services or the Strategic Housing Authority, and therefore whether they should be assigned to IHE210 or DFC205.
24. Further guidance on the agreements process is available on pages 29-32 of HM Treasury's Central Government Guidance (as per paragraph 3), including guidance in relation to contracted out services and VAT thereon, recharged costs and agency transactions.

Process for ALBs included in a Consolidated Departmental DCT

25. ALBs that form part of a department’s consolidated DCT should normally perform the following steps unless otherwise agreed with their sponsor department:
- i. Discuss what is required of you with your sponsor department to align expectations and agree timeframes.
 - ii. Prepare a list of balances or transactions you have for the year with WGA bodies outside your consolidated departmental group.
 - iii. Complete a CG01 form for any such amounts that are above the Agreement Threshold of £5 million and carry out the agreements process.
 - iv. Submit a completed CG02 form to your sponsor department at the conclusion of the agreements process, ensuring you include explanations for any unresolved mismatches and attach any necessary documents.
 - v. Revise your list of counterparty balances and transactions (from ii. above) in respect of any errors or omissions identified through the agreements process and then submit it to your sponsor department. Ordinarily the list should be provided via an Excel spreadsheet with the following headings, unless an alternative format is agreed with your sponsor department:

Account Code (SCOA)	Instigating Entity Code	Counterparty Code	CPID Amount £'000	Description of balance
<i>e.g. 44714000</i>	<i>e.g. ARI201</i>	<i>e.g. FOR205</i>	<i>Credits must be entered as negative amounts</i>	<i>e.g. rental income for XYZ</i>

26. Sponsor departments will be able to copy and paste the counterparty data provided by their bodies into the Bulk CPID Input tab on OSCAR. Departments’ DCTs should accept the Instigating Entity CPID codes of their sponsored bodies so that they can differentiate these amounts from their core department and agency CPID amounts.

27. Departments will need to have confidence that the SCOA codes listed within their ALBs' counterparty data spreadsheet are in line with the SCOA codes in which the corresponding balances are held in the departmental DCT. After checking and validating the data, departments can click "Refresh CPID Transactions" on the Bulk CPID Input tab to transfer the entries to the appropriate rows of the CPID Transactions tab. Remember that the Bulk CPID Input tab is solely a data input tool to speed up the population of the CPID Transactions tab. See FAQ number 20 in Annex F for information on how to make changes to data entered in this way.
28. Where feasible, sponsor departments may wish to collect their consolidated ALBs' CPID balances as part of the year-end accounts consolidation process each year, ensuring they can identify which account lines the CPID amounts are included within.

Minor Bodies

29. Annex C contains a provisional list of Minor Bodies for 2025-26. Minor Bodies are not required to complete information on OSCAR and are not required to undertake the agreement of balances and transactions process.
30. To qualify for Minor Body status, bodies must be below £30 million for **all four** criteria below in **both 2024-25 and 2025-26**:
 - a) Gross annual expenditure during the year
 - b) Gross annual income during the year
 - c) Gross assets as at year end
 - d) Gross liabilities as at year end
31. Bodies that exceed the £30 million threshold for at least one of the above criteria will not be eligible for Minor Body status.
32. Many bodies which qualified for Minor Body status prior to the implementation of RoFP are now consolidated into their sponsor department's accounts and form part of the departmental DCT on OSCAR. Such bodies no longer retain Minor Body status and should **not complete** the CG-03 Confirmation of Minor

Body status form. These bodies are not expected to have significant balances with WGA bodies outside their sponsor department's accounting boundary, but they should discuss this matter with their sponsor department and take part in the agreements process (outlined above) if they have any such balances or transactions of over £5 million.

33. The Minor Bodies listed in Annex C should return the CG-03 Confirmation of Minor Body status form to DoF (and their sponsor department where they have one) by **12 August 2026**. The Minor Body form is available at the [DoF WGA webpage](#). However, should your body's circumstances have changed, causing you to breach the £30m threshold in 2025-26, you should notify DoF **as soon as possible** to detail the cause of the breach and to agree actions required. The body may need to complete financial information on OSCAR for 2025-26.
34. Bodies that are **not** listed in Annex C **and not** consolidated into their parent department's DCT but believe they qualify for Minor Body status for 2025-26 should discuss this with their sponsor department immediately and ensure that a CG-03 form is submitted to DoF by **29 July 2026**.

OSCAR Audit Reports – Applicable to All Bodies Completing a DCT

35. OSCAR allows bodies to run Audit Reports, which are a snapshot of the data contained on the various proforma tabs of the current year DCT. Please be aware that in September 2024, HM Treasury split out the CPID Transactions tab from the standard Audit Report, so **bodies must now run and submit two separate Audit Reports – a CPID Transaction report and a Non CPID Transaction report**. For 2025-26, **all** bodies completing a DCT on OSCAR are required to download and submit a copy of their final Audit Reports to DoF when returning their Management Review Checklist in accordance with Annex D.
36. Please note that HM Treasury has included instructions on how to run the Audit Reports at Section 7.2.6 of its Central Government Guidance and Section 7.3 of its Local Government Guidance (see link at paragraph 3) and these should be followed carefully. The CPID Transaction Audit Report requires the user to select the required "Number of CPID Transactions" prior to running the report.

As shown in HM Treasury's guidance, the recommended number of CPID transactions should be shown, based on the organisation selected, when the user clicks "Display". Bodies with fewer than 100 CPID transactions should select "100".

Requesting Access to and Removing Users from OSCAR

37. The bodies listed in Annex A are required to complete a DCT submission using the web-based application called OSCAR and therefore will require OSCAR users. Two OSCAR users per body are expected to be sufficient in most circumstances but a third user can be requested if deemed necessary (e.g. where there is a job-sharing arrangement). Bodies that do not complete a DCT (e.g. ALBs included within their parent department's consolidated submission) do not require any OSCAR users. A list of users is held centrally by the DoF WGA team and will be reviewed annually. DoF does not hold records of OSCAR **usernames**, so bodies should ensure that, when an OSCAR user is to leave or move role, they gather this information to help process the removal of the user from OSCAR.
38. If you need to add / remove a user from OSCAR during the process:
- Central Government bodies, please complete the "WGA Central Government OSCAR User Form (Word)" available on the Government Finance Function's [OSCAR Users & User Authorisers webpage](#). When signed in, choose the user form beside WGA (Central Government only). Submit the completed form to the DoF WGA team. (Instructions on completing the form are included at Annex E.)
 - Public Corporations and Local Government (i.e. local council) bodies should complete the "WGA LG & PC User Form (Excel)" available on the Government Finance Function's [OSCAR Users & User Authorisers webpage](#). When signed in, choose the user form beside WGA (Local Government and Public Corporations). Submit the completed form to the DoF WGA Team. (Instructions on completing the form are included at Annex E.)

39. You should also be aware that HM Treasury regularly carries out OSCAR user reviews and will suspend or de-activate user accounts that have been inactive for a certain period of time. HM Treasury has advised us that emails are sent to users whose accounts have been earmarked for suspension. Please, therefore, ensure you take the necessary action in response to any such emails received from HM Treasury's OSCAR Service Management Team to ensure your account is not suspended.

OSCAR - Central Government

40. OSCAR is now open for 2025-26 data to be submitted by the Central Government bodies listed in Annex A. For detailed guidance on using OSCAR, please refer to Treasury's WGA Central Government Guidance 2025-26 as per paragraph 3 above. **Please also refer to Annex F for Frequently Asked Questions.**
41. Trading Funds, Public Corporations and other ALBs that are still required to complete a DCT (as per Annex A) should submit their Final Cycle 2 Audit Reports and all required documentation to their sponsor departments, as per Annex D. Departments (as well as their Pension Schemes and Trust Statements) should submit the Final Cycle 2 Audit Reports and all required documentation (for the bodies in their group listed in Annex A) by email to DoF as per Annex D.

OSCAR - Local Government

42. Local government bodies listed in Annex A are again required to input their information directly into OSCAR. HM Treasury has indicated that it intends to open OSCAR for 2025-26 Local Government data entry on **15 July 2026**. Local Government bodies should refer to Treasury's WGA Local Government Guidance 2025-26 for detailed guidance on inputting information into OSCAR, as per paragraph 3 above. Please note that although the Treasury guidance has been designed for GB Local Authorities, the key elements of it will also apply to Northern Ireland Councils. **Please also refer to Annex F for Frequently Asked Questions.**

43. Northern Ireland Local Government bodies are required to complete the CG-01 agreements process as detailed in the WGA Central Government Guidance 2025-26 and in line with the above section of this letter entitled *Agreements Process*.
44. Local Government bodies in Northern Ireland **do not** have loans with the **Public Works Loan Board (PWLB)**. Loans in Northern Ireland are provided by the Northern Ireland Consolidated Fund. Loans shown on the “Liab and Provs” tab should **not** be recorded against “Short term borrowing (from the PWLB only)” or “Long term borrowing (from the PWLB only)” and should instead be recorded against:
- Short term borrowing (other external – including from pension fund), or
 - Long term borrowing (other external – including from pension fund).
- This will then allow the balance to be allocated to the Northern Ireland Consolidated Fund (NCF843).
45. Income from the Northern Ireland Consolidated Fund (NCF843) should be allocated to SCOA Code **44111000 INC – Current Grants from Central Government**. If using the Proforma Input Method, in order for the balances to map through to this SCOA code on the CPID tab on the DCT, you **must allocate** the income to either:
- 1) Other revenue grants & contributions (from Government and other WGA Bodies) on the I&E NCS Subjective Analysis tab, or
 - 2) Other government grants (non-capital) on the CI&E tab.
46. Bodies should submit the Final Cycle 2 Audit Reports and all required documentation as per Annex D.
47. For queries on the completion and submission of your OSCAR return, bodies should contact DoF at wga.afmd@finance-ni.gov.uk.

Management Review Checklist, Statement of Comprehensive Income and Statement of Financial Position

48. The Management Review Checklist will be available in due course on the [DoF Whole of Government Accounts](#) webpage and is required to be completed by those bodies listed in Annex A. The Consolidation Manager should check that all items on the Management Review Checklist have been completed, and initial that they are satisfied with the results and supporting evidence.
49. For Central Government, they should then sign and date the final page of Part 1 of the Management Review Checklist (page 6 of the template). Public Corporations must also complete Part 1b (page 7 of the template).
50. For Local Government, they should then sign the appropriate section on page 1 of the Management Review Checklist.
51. The Consolidation Manager should then present the checklist to the Consolidation Officer who will sign and date the checklist to evidence review of the data submitted. See Annex D for the required timing of submission of the checklist.
52. For those **Central Government** bodies listed on Annex A, the Consolidation Manager is also required to sign a copy of the Statement of Comprehensive Income (SoCI) and Statement of Financial Position (SoFP) from OSCAR. The final signed copies of the Management Review Checklist, SoCI and SoFP must be submitted on completion of Cycle 2.

Delays in Receiving Audit Certification

53. For any Annex A bodies whose Annual Reports and Accounts statutory audits are not expected to be completed by the Cycle 2 submission deadline, the DoF WGA team should be contacted as soon as possible to discuss the expected date of completion and agree an approach. Bodies should **only submit Cycle 2 information that is based on audited accounts information and the Cycle 2 submission must not be completed until on or after the date of audit certification**, unless expressly agreed otherwise with the DoF WGA team.

Electronic Signature

54. Please note that electronic signatures will be accepted if they are a copy of the original signature, but the completed form must be sent directly by the signatory from their email account.

Important Change to 2026-27 Data Input

55. HM Treasury have advised that for the 2026-27 year, their intention is to mandate the Trial Balance (TB) Input Method of data input and make changes to OSCAR to remove the option of the Proforma Input Method. The TB method requires bodies to match their trial balance code-by-code to the WGA SCOA codes. HM Treasury are strongly encouraging bodies to switch to the TB method for 2025-26 where possible in order to prepare for this change, and on the basis that it should considerably reduce the number of validation errors that users encounter when completing their DCT. If a body feels they do not have sufficient time to complete the TB matching process for 2025-26, please **ensure that time is allocated over the coming year to complete this ahead of the 2026-27 process getting underway.**
56. Some bodies, such as departments that consolidate their ALBs via a spreadsheet, may find it more practical to map their accounts (rather than their TB or Chart of Accounts) to the WGA SCOA codes using a spreadsheet. A prior year OSCAR Audit Report can also help with this process. In this case, the aim is effectively to create a condensed TB based on the available SCOA codes which can then be uploaded to OSCAR using the TB Input Method.
57. Guidance on the Trial Balance Method is available at section 7.2.3 in both the Central and Local Government versions of HM Treasury's WGA Guidance (see paragraph 3 of this letter).

OSCAR Knowledge Hub

58. HM Treasury has established a new online group known as the OSCAR Knowledge Hub which is designed to allow users from organisations that use the OSCAR system to discuss and collaborate over ideas and issues related to

the system. HM Treasury should have issued all OSCAR users and WGA Balance & Agreement Contacts with an invitation to join the Knowledge Hub. You can also register for this resource at the [WGA Knowledge Hub website](#). HM Treasury will be posting WGA updates to this site, including details of upcoming training and workshops and it already includes a range of information to help bodies prepare for the TB Input Method becoming mandatory.

Further Information

59. This letter has **not** been sent to the bodies listed in Annex B that we expect to be consolidated into their sponsor department’s DCT in 2025-26, and so departmental Consolidation Managers should ensure that it is circulated as necessary to the bodies in their group.

60. Any queries about the contents of this letter should be addressed to NI’s WGA Team:

	Central Government	Local Government
Email contact for queries	wga.afmd@finance-ni.gov.uk	wga.afmd@finance-ni.gov.uk
Email contact for returns	wga.afmd@finance-ni.gov.uk	LGFinanceBranch@communities-ni.gov.uk and wga.afmd@finance-ni.gov.uk

61. The content of this letter has been reviewed by the Northern Ireland Audit Office.

Yours sincerely



STUART STEVENSON

cc Balance and Agreement Contacts
WGA OSCAR users

List of bodies required to complete a DCT on OSCAR for 2025-26

Central Government

Department of Agriculture, Environment and Rural Affairs
Department for Communities
Department for the Economy
Department of Education
Department of Education – Teachers’ Superannuation Scheme
Department of Finance
Department of Finance – Land and Property Services Trust Statement
Department of Finance – Northern Ireland Consolidated Fund
Department of Finance – Superannuation and Other Allowances
Department of Health
Department of Health – Health and Social Care (HSC) Pension Scheme
Department for Infrastructure
Department of Justice
Driver and Vehicle Agency
Forest Service
Northern Ireland Housing Executive – Landlord Services
Northern Ireland Transport Holding Company
Northern Ireland Water Limited
Public Prosecution Service for Northern Ireland
The Executive Office

Local Government

Antrim and Newtownabbey Borough Council
Arc21 Joint Committee
Ards and North Down Borough Council
Armagh City, Banbridge and Craigavon Borough Council
Belfast City Council
Causeway Coast and Glens Borough Council
Derry City and Strabane District Council
Fermanagh and Omagh District Council
Lisburn and Castlereagh City Council
Mid and East Antrim Borough Council

Mid Ulster District Council
Newry, Mourne and Down District Council

List of bodies consolidated into sponsor department DCTs for 2025-26

The bodies below are expected to form part of their sponsor department's DCT on OSCAR, and so will **not** be required to complete a DCT submission but **will** be required to provide their sponsor departments with details of any significant balances or transactions they have with counterparties outside the consolidated departmental group, and to complete the WGA agreements process for any such amounts **above £5 million**.

Agri-Food Biosciences Institute
Arts Council of Northern Ireland*
Belfast Health and Social Care Trust
Belfast Metropolitan College
Business Services Organisation
Charity Commission for Northern Ireland*
Children's Court Guardian Agency for Northern Ireland*
Comhairle na Gaelscolaíochta*
Commission for Victims and Survivors for Northern Ireland*
Commissioner for Children and Young People for Northern Ireland*
Commissioner for Older People for Northern Ireland*
Commissioner for Survivors of Institutional Childhood Abuse*
Commissioner for the Ulster Scots and the Ulster British Tradition
Construction Industry Training Board*
Council for Catholic Maintained Schools*
Criminal Justice Inspection Northern Ireland*
Education Authority
Equality Commission for Northern Ireland*
Food Safety Promotion Board (known as *safefood*) (NI element)
General Consumer Council for Northern Ireland*
General Teaching Council for Northern Ireland*
Governors of the Armagh Observatory and Planetarium*
Grant Maintained Integrated Schools
Health and Safety Executive for Northern Ireland*
Health and Social Care Regulation and Quality Improvement Authority*
Invest Northern Ireland
Irish Language Commissioner

Labour Relations Agency*

Livestock and Meat Commission for Northern Ireland*

Local Government Staff Commission for Northern Ireland*

Loughs Agency of the Foyle, Carlingford and Irish Lights Commission (NI element)

Maze/Long Kesh Development Corporation*

Middletown Centre for Autism (NI element)

Middletown Centre for Autism (Holdings) Ltd (NI element)

North/South Language Body (NI element)*

Northern Health and Social Care Trust

Northern Ireland Ambulance Service Health and Social Care Trust

Northern Ireland Blood Transfusion Service*

Northern Ireland Community Relations Council*

Northern Ireland Council for Integrated Education*

Northern Ireland Council for the Curriculum, Examinations and Assessment

Northern Ireland Fire and Rescue Service

Northern Ireland Fishery Harbour Authority*

Northern Ireland Housing Executive – Strategic Housing Authority

Northern Ireland Judicial Appointments Commission*

Northern Ireland Judicial Pension Scheme*

Northern Ireland Library Authority

Northern Ireland Medical and Dental Training Agency

Northern Ireland Museums Council*

Northern Ireland Police Fund*

Northern Ireland Policing Board*

Northern Ireland Practice and Education Council for Nursing and Midwifery*

Northern Ireland Screen Commission*

Northern Ireland Social Care Council*

Northern Ireland Tourist Board

National Museums and Galleries of Northern Ireland

Northern Regional College

North West Regional College

Office of Identity and Cultural Expression

Patient and Client Council*

Police Ombudsman for Northern Ireland*

Police Rehabilitation and Retraining Trust*

Police Service of Northern Ireland

Police Service of Northern Ireland Pension Scheme
Probation Board for Northern Ireland
Royal Ulster Constabulary George Cross Foundation*
South Eastern Health and Social Care Trust
South Eastern Regional College
Southern Health and Social Care Trust
Southern Regional College
South West College
Special EU Programmes Body (NI element)
Sports Council for Northern Ireland*
Stranmillis University College
Strategic Investment Board Limited
The Institute of Public Health in Ireland Company Limited by Guarantee (NI element)
The Trade and Business Development Body (trading as IntertradeIreland) (NI element)
Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland) (NI element)
Ulster Supported Employment Limited*
Victims and Survivors Service Limited*
Voluntary Grammar Schools
Waterways Ireland (NI element)
Western Health and Social Care Trust
Youth Council for Northern Ireland*

* These entities were previously classified as minor bodies. They no longer need to submit CG-03 Minor Body forms on the understanding that they are included in their sponsor department's consolidated DCT. However, should they have balances or transactions of over £5 million with counterparties outside their consolidated departmental group, they must agree these and provide details to their parent department for inclusion in the department's DCT.

List of bodies deemed Minor for Whole of Government Accounts for 2025-26

The list below is based on information submitted to DoF, mostly as part of the 2024-25 WGA process. No machinery of government changes have been taken into account. Any changes to a body's circumstances, causing them to breach or fall below the threshold, should be notified to DoF as soon as possible.

Queries and requests for further bodies to be considered should be sent to the DoF WGA team at wga.afmd@finance-ni.gov.uk.

Minor bodies

- Arts Council of Northern Ireland Lottery Distribution Account
- Northern Ireland Authority for Utility Regulation
- Northern Ireland Courts and Tribunal Service – Trust Statement
- North West Region Waste Management Group
- Sports Council for Northern Ireland Lottery Distribution account

Summary of documentation required

Forms	Completed by	Deadline	Return to
Agreement of Balances (CG01) forms to be issued	Balance & Agreement contacts of all designated bodies that are not minor bodies	12 August 2026	Counterparty Balance and Agreement Contacts
Confirmation of Minor Body Status (CG03)	Consolidation Managers of minor bodies (as per Annex C)	12 August 2026	Minor bodies send to sponsor department. Departments email to wga.afmd@finance-ni.gov.uk Local Government bodies send to LGFinanceBranch@communities-ni.gov.uk and wga.afmd@finance-ni.gov.uk
Notification of the Completion of the Agreement Process (CG02), CG01 for balances with GB bodies over £5m and CG02 Annex if required	Consolidation Managers of all designated bodies that are not minor bodies	28 August 2026 (ALBs should agree a date with their sponsor department to meet this deadline)	NDPBs, Health Trusts, Trading Funds and Public Corporations send to sponsor department. Departments, Trust Statements and Pension Schemes email to wga.afmd@finance-ni.gov.uk (a CG02 should only be submitted to DoF for the bodies in Annex A as the departmental CG02 must cover any bodies consolidated into the departmental DCT) Local Government bodies send to LGFinanceBranch@communities-ni.gov.uk and wga.afmd@finance-ni.gov.uk
Final Audit Reports (CPID and non-CPID reports, downloaded from OSCAR), Management Review Checklist (CG04 or Local Government version), SoCI and SoFP (downloaded from OSCAR for Central Government only)	Consolidation Manager/Officer of all bodies required to complete a DCT as per Annex A	Final Documents: 30 October 2026	Trading Funds, Public Corporations and NDPBs included in Annex A should send to their sponsor department who will forward to DoF. Departments, Trust Statements and Pension Schemes (per Annex A) email to wga.afmd@finance-ni.gov.uk Local Government bodies send to LGFinanceBranch@communities-ni.gov.uk and wga.afmd@finance-ni.gov.uk

Instructions for completing OSCAR User Forms

Central Government

PART	Field	User Instructions
ONE	Name	Please enter the new user's full name.
ONE	Departmental/Organisation Code	Please enter your Counter Party Identifier (CPID) code (for example, DFC205). If you do not know this then please check the Counter-party identifier (CPID) list on Treasury's website (link provided in paragraph 3) or contact wga.afmd@finance-ni.gov.uk
ONE	Departmental/Organisation Name	Please enter your WGA Departmental/Organisation Name (for example, Department for Communities - NI). This can be confirmed via the CPID list on Treasury's website (link provided in paragraph 3).
ONE	E-mail Address	Please enter your e-mail address. This should be your <u>official</u> e-mail address and not a personal e-mail address as these are not permitted.
TWO	2a Replacing an Existing User – Existing User Name?	If you are replacing an existing user, please provide the existing user's full name.
TWO	2a – Replacing an Existing User - OSCAR User ID?	Please enter the existing user's OSCAR Username.
TWO	2a - Same Access Rights?	Select Yes or No depending on whether you are simply replacing an existing User and need the same access rights. For NI Central Government the answer should always be Yes
TWO	2b Amending Your Access Rights - Enter OSCAR User ID	Please enter your existing OSCAR User ID. This detail assists the support team in locating and revising your requested access. NI Central Government should not need to amend the access except where you have a change to your email address.
TWO	2b Amending Your Access Rights - Additional details	If you require a revision to your access, please detail what that revised access needs to be. Please ensure you also complete PART Nine – Business Justification of the Form providing the business reason(s) supporting the requested revision. NI Central Government should not need to amend the access except where you have a change to your email address.
TWO	2c Disable Account?	Where User Access is to be revoked for a single User – please enter their Full name and their OSCAR User Name. This section should always be completed when an existing user is being replaced or removed.

DCM (DoF) 02/26 – Annex E

PART	Field	User Instructions
THREE	Type of User?	This section is not applicable in NI.
THREE	Departmental User?	Please answer Not Applicable.
THREE	HMT Spending Team User?	Please answer Not Applicable
THREE	HMT Central Team User?	Please answer Not Applicable
FOUR	Business Process Access	Please select the Process or Processes which you require access to by checking the relevant box(es). NI bodies should tick Whole of Government Accounts (WGA) Read/Write Access
FIVE	Organisation Access required	Please use this section to enter details of the Organisation(s) you require access to. You will need to provide the Organisation Code(s) and Name(s). NI bodies will normally only need access to the one body that they work for.
FIVE	Organisation Code / Name	If the Organisation you require access to is not one of the options that can be selected, please manually enter the Organisation Code and name immediately below the box. If you do not know your Organisation's details, then contact wga.afmd@finance-ni.gov.uk
SIX	Reporting Access required?	If you need access to create and/or run OSCAR reports, please select from the two Reporting access levels in this section. NI bodies should tick Planning Analytics
SEVEN	Environment Access	The standard level of access is already defaulted on the Form and is Production . This will give you access to the Live OSCAR Service. Do not change.
EIGHT	OSCAR Access required?	Please select from the following list re: the OSCAR Access Level you require. Select Data Input Access
NINE	Business Justification	For New OSCAR Users please provide any additional information in support of your application for OSCAR Access, or, for existing OSCAR Users please provide any additional information to support why you need to revise that existing access.
TEN	PAW Analyst, CDM or TM1 Architect access	This is not applicable to NI Bodies. Leave this section blank.
ELEVEN	Approval	Leave this section for central DoF completion. NDPBs send forms to Sponsor Departments. Departments should then send forms to wga.afmd@finance-ni.gov.uk

Public Corporations and Local Government bodies

PART	Field	User Instructions
ONE	New User Contact details	Please enter your full name.
ONE	WGA Body / Public Corporation Name	Public Corporations - Please select your Counter Party Identifier (CPID) code and organisation name (e.g. NIW099 – Northern Ireland Water Ltd). If you do not know this then please check the Counterparty identifier (CPID) list on Treasury's website (link provided in paragraph 3) or contact wga.afmd@finance-ni.gov.uk
ONE	WGA / Local Government Name	Local Authorities - Please select your CPID code and organisation name (e.g. NI028X - Antrim and Newtownabbey Borough Council).
ONE	E-mail Address	Please enter your e-mail address. This should be your official e-mail address, not a personal one.
ONE	Contact Telephone Number	Please enter your work phone number. This may be used to follow up on any queries regarding your application to become a WGA OSCAR User. This contact detail will be shared with the OSCAR Service Desk.
ONE	Line Manager's e-mail address	Please enter the e-mail address of your Line Manager.
TWO	2a Replace an Existing User – Existing User Name?	If you are replacing an existing User, please provide their full name (if known).
TWO	2a Replace an Existing User – Existing OSCAR User ID?	If known, please enter the existing User's OSCAR User ID.
TWO	2a Replace an Existing User – Access Rights?	Select Yes or No depending on whether you are simply replacing an existing User and need the same access rights For NI bodies the answer should always be Yes
TWO	2b Amend your Account details	Enter your OSCAR User ID and give the reasons for amending details e.g. change in email address
TWO	2c Disable Account?	Please complete this section for any User(s) who have left the team / Body. Please provide their full name and OSCAR Username. Where User Access is to be revoked for multiple Users - please list all the OSCAR User Names to be removed in this section.
THREE	OSCAR Access Level Required?	Select the OSCAR Access Level you require. Select DATA INPUT - Write Access
FOUR	Which Local Government WGA Body or Public Corporation will the user be submitting data for?	Complete this section to state the Organisation CPID code and full name of the Organisation(s) you need to submit data for. If you do not know this then contact wga.afmd@finance-ni.gov.uk Please forward the completed form to the DoF WGA team at wga.afmd@finance-ni.gov.uk and not to Treasury WGA Team as stated on the form.
	Approval	Please submit the form to DoF for approval.

Frequently Asked Questions (FAQ's)

Prior Year Figures

1. **My prior year figures for Current and Non-Current Provisions are not correct on the SoFP, they seem to be combined into the Non-Current Provisions figure. How do I fix this?**

In OSCAR the prior year-end figures for both current and non-current provisions are brought forward in the “Non-current provisions for liabilities and charges” figure. Bodies need to manually split out the current provisions for liabilities and charges figure on the SoFP to reflect the prior year closing position. If you enter the prior year current provisions figure directly into the current provisions line on the SoFP (under the Submitted Balance Sheet heading), the system will then automatically deduct this amount from the prior year non-current provisions.

2. **Do we need to restate Notional Costs for the prior year?**

Notional costs from the prior year do not need to be restated.

3. **I have input a restatement via the Restatement Analysis tab but have made an error. How do I fix this?**

To amend or delete restatement data please follow the steps below in the Restatement Analysis tab:

- i. Click “Clear Restatements” (this will remove all restatement data from the other tabs)
- ii. Amend or delete the data from the rows in the table, as appropriate (if you want to delete all of the data from a row, highlight the row and press the delete button on your keyboard)
- iii. Click “Validate Restatements” (this will revalidate any data in the table)
- iv. Click “Refresh Restatements” (this will re-populate the other tabs with the updated restatement data in the table).

OSCAR Functionality

4. **Can two users work on OSCAR at the same time?**

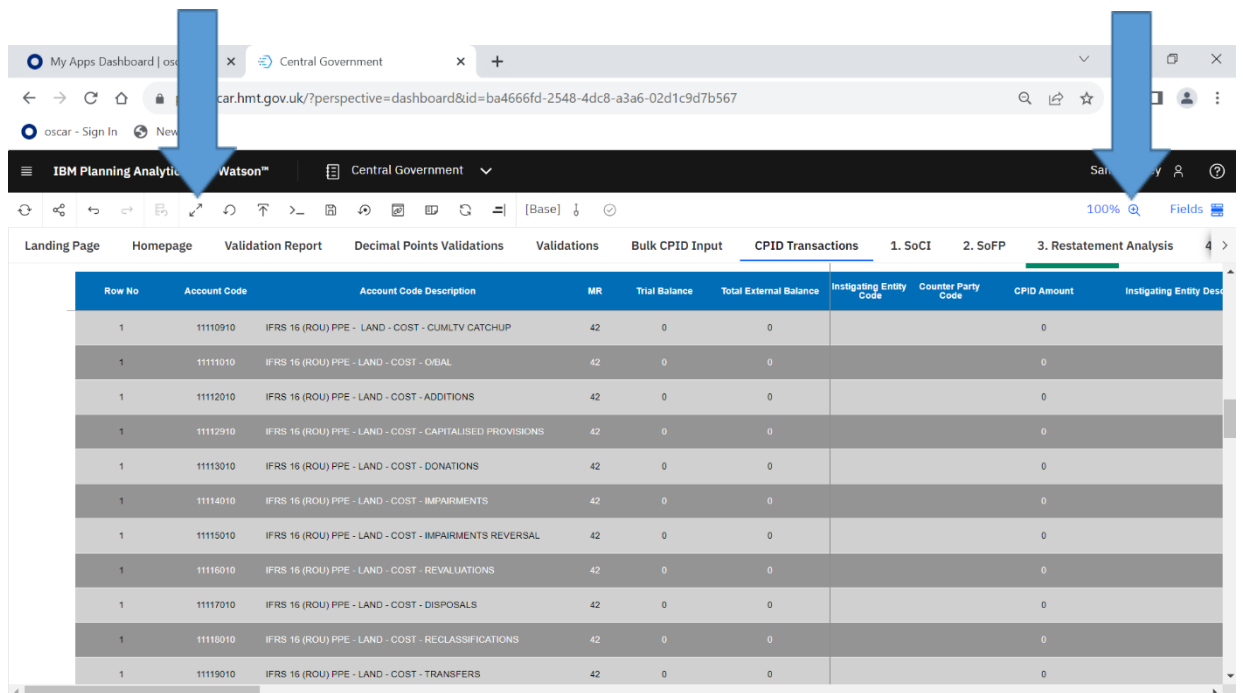
Two users should be able to work on OSCAR at the same time. However, there can be delays in updating the information and the two users should not be updating the same tab.

5. I am unable to save my Administration information on the OSCAR Homepage, how do I input the information?

To update the details, bodies need to input the new information to the “update value” column and then click update. Do not use the “current value” column as it shows the current information on OSCAR and cannot be overridden by typing over it.

6. I cannot see the data entry rows on the CPID Transactions tab – what should I do?

It is advisable that you use a large monitor where possible, rather than a laptop screen, when entering data on the CPID Transactions tab. You will need to use the scrollbars at the bottom and at the side of your screen and you may benefit from using the zoom functionality on your internet browser. You can also enlarge the screen using the “Enter Full Screen” option on OSCAR, which is the button with two arrows pointing in different directions (as shown by the first blue arrow in the screenshot below). You will then need to click on the “Zoom” button (as shown by the second blue arrow below) to choose the level of magnification that you require after entering the “Full Screen” mode. To exit the “Full Screen” mode you can press “Esc” on your keyboard.



7. Why can I not enter depreciation for land in respect of Right of Use (ROU) Assets?

Unfortunately the depreciation cells are greyed out for land in the ROU tab, and users should not attempt to enter data in these cells. As a workaround, HM Treasury has advised that users may input figures relating to Land assets in the Building assets column of the ROU tab. This is because Land and Buildings are combined in the final Whole of Government Accounts and not disclosed separately.

CPID Transactions and Agreements

8. Can bodies complete CPID information prior to completing the accounts information?

Yes, however, it would be advisable to complete the accounts information first. The issue with accounts information being input after CPID entries is that the body may allocate a balance or transaction to a different code in the accounts than agreed on the CG01 form. This can result in a mismatch where there is either no balance or a balance lower than required to allocate against.

9. Who is the instigating entity on the CPID transactions tab?

The instigating entity is the body completing the information on the CPID transactions tab.

10. Do I have to agree balances with NILGOSC?

No, NILGOSC is outside of the reporting boundary and so you are not required to agree balances with them.

11. Do you have a CPID code for the Crown Solicitors Office?

The Crown Solicitors Office is part of the Northern Ireland Office and so does not have a separate CPID code. Please use the NIO CPID code: NIO097.

12. I am still getting an error message after fully allocating my HMRC balances and transactions to IRT813 on the CPID transactions tab, why is this?

If you have completed the CPID transactions tab using lower case letters (irt813) this will not be recognised - please retype the code as IRT813.

13. I have a number of red/amber issues on the CPID transactions tab – why is this?

There are a number of issues that can lead to red/amber validation errors. To reduce the potential for errors when entering CPID data, ensure that:

- Each CPID is only shown once per SCOA code (where you have two or more lines for the same CPID and SCOA code, these should be aggregated);
- Capital letters are used for CPID codes; and
- The amount allocated to a CPID code should not normally exceed the amount on the TB – if it does, an explanation should be provided.

14. When should bodies download the CG01 form from OSCAR?

The instigating entity should download the CG01 form when the CPID transactions tab has been completed as part of the Cycle 1 process. Ideally both parties will have completed their information prior to downloading the form. (No information will show for the counterparty on the CG01 form if they have not yet completed and published (step 2 on OSCAR) their CPID entries.)

15. I am ready to publish my CPID information but have a number of submission errors on the CPID transactions tab, how do I clear them?

At the publishing stage, you only need to clear the “publish” errors on the CPID transactions tab to publish your CPID information. The submission errors could be due to the accounting information having not yet been completed. They will need to be resolved for the submission of your Cycle 1 return at Step 4.

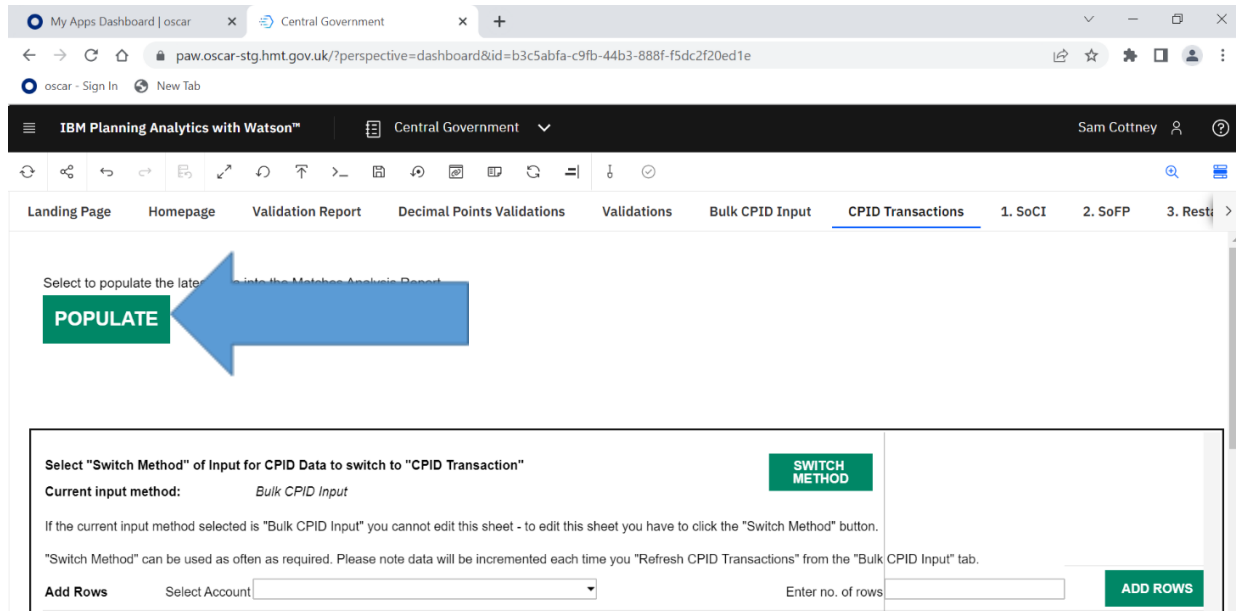
16. Can you run CG01 forms after locking at Cycle 1?

Yes, however, as per question 14 above, the CG01 form should be completed and signed as part of the balance and agreements process in advance of completing Cycle 1.

17. I have updated the CPID Transactions tab after publishing my information but the CG01 forms and the Matches Analysis Tool have not updated, why is this?

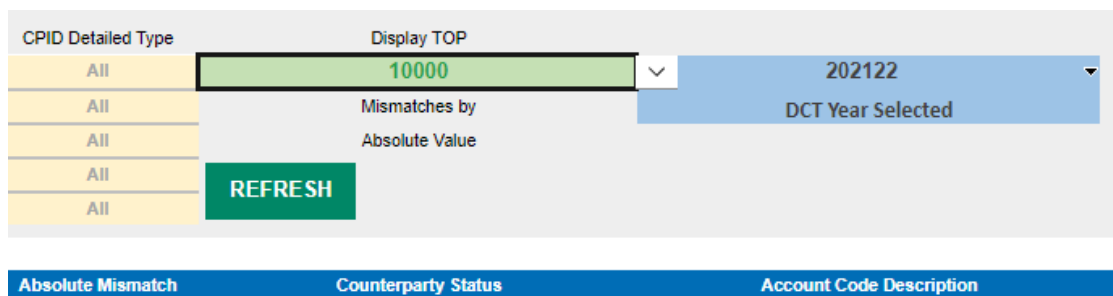
When you update the CPID Transactions tab **after** publishing you need to click the “populate” button at the top of the CPID Transactions tab for the CG01 form

and the matches report to update. See screenshot below. You **do not** need to click the “Publish” button at Step 2 on the Homepage again - if you have previously clicked this and try to click it again, an error message will appear in relation to your workflow status.



18. Why is the CPID data showing on the Matches Analysis Tool still not correct/complete even though I have clicked “Populate” as above?

The Matches Analysis Tool automatically defaults to only showing the top 10 CPID entries for the organisation selected. Please ensure that you change the number in the green box entitled “Display TOP” to a larger number such as 10000 to ensure the data displayed is complete. Please also ensure you have selected the correct year using the dropdown arrow in the blue box before you press “Refresh”.



19. It states “open” in the CPID status column on the matches report, what does this mean?

On the matches report there are a number of possible “CPID status” descriptions, indicating the point up to which the counterparty has completed its DCT:

OSCAR Status	Status Explanation
Open	Data entry not started
Draft	Data entry started but CPID information not yet published
Publish	CPID information has been made visible
Submit for Cycle 1	Cycle 1 completed
Reopen For Cycle 2 Changes	The DCT is unlocked and ready to start Cycle 2
Submit To Finalise WGA Return	Cycle 2 completed. The DCT can no longer be changed.

20. I have made an error in the data entered in the Bulk CPID Input tab – how do I correct it?

If you have input your CPID entries into the Bulk CPID Input tab and pressed “Refresh CPID Transactions”, all of your entries will have been transferred onto the CPID Transactions tab. If you then realise you have made a typo in an amount, it can be tempting to make the change on the Bulk CPID Input tab and click “Refresh CPID Transactions” again – but this will lead to duplicate entries on the CPID Transactions tab. You should instead click “Switch Method” and correct the error on the CPID Transactions tab itself. If you realise you have omitted a number of CPID entries, you can use the Bulk CPID Input tab again, but you should first click the “Clear Data” button rather than entering them below your original entries to avoid duplication of the original amounts.

21. Do we need to complete the CG02 Annex form on OSCAR?

This Annex form is used to record transactions or balances of above £1 million with **GB Local Authorities only** and so will not be applicable to the majority of NI bodies. Balances with **NI Local Government bodies** should be entered on the CPID Transactions tab and agreed via CG01 in the normal way.

Financial Statements and Notes

22. My figures on my Statement of Financial Position (SoFP) do not agree to the figures in the notes tab but my figures are correct in the notes tab, how do I fix this?

Please double check your figures in the notes tab, paying particular attention to checking that no figures have been included in the grey cells. OSCAR allows figures to be input to some grey cells. The figures will not be visible in the grey cell but are included in the total figures. If this does not resolve the issue, please contact the DoF WGA Team.

Validation Report

23. Why can I not locate the number of hard/soft validation errors being shown on the Homepage tab within the Validation Report tab?

You should firstly click the green VALIDATE button at the top of the Homepage to ensure the number of validation errors on this page is up to date. At Step 4 and Step 6, the Homepage shows the **total** Hard Validation errors and Soft Validation errors across the tabs - you need to check the Validation Report tab, Decimal Points Validation tab **and** the CPID transaction tab for hard and soft errors and correct as required. On the CPID Transactions tab, the number of hard/soft validation errors within the tab is displayed at the top (split between Publish and Submission errors) and the individual failed validations can be located within the table below using the “Status” and “Status Comment” columns.

24. How do I trace validation errors to the specific data which is causing the issue?

In most cases the information provided on the Validation Report tab should be sufficient for you to identify the issue leading to the failed validation check, particularly the columns headed “Validation Description” and “Validation Message” together with the “Used In” column which indicates the tab within which the issue exists. If required, there is also a “Validation References” column which provides the SCOA codes and cell references associated with the validation error. To trace these references you should refer to the “WGA

DCT Documentation Mapping Tool” available on [HM Treasury’s 2025-26 WGA Guidance webpage](#). There is a separate mapping tool for Central Government and Local Government bodies. There are sheets for each DCT tab which will allow you to determine the exact location each account code is mapped to.