

**EDUCATION AND LIBRARIES
(NORTHERN IRELAND) ORDER 2003**

S.I. 2003 No. 424 (N.I. 12)

EXPLANATORY MEMORANDUM

THE PROVISIONS OF THE ORDER

Part Iii: Boards: Finance and the Duty of Best Value

Article 12 – Accounts of boards

These amendments are made in recognition of the move to resource accounting and budgeting and the fact that the ELBs are now funded by three Departments.