
EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates bodies, for the financial year ending with 31st March 2017, for the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001. The information provided by the bodies designated in the Schedule to this Order is passed to HM Treasury for use in the preparation of the Whole of Government Accounts (WGA). The bodies designated include the District Councils for the 11 Local Government Districts established pursuant to the Local Government (Boundaries) Act (Northern Ireland) 2008.

WGA are financial statements prepared on the basis of Generally Accepted Accounting Practice (GAAP) which will cover the whole of the public sector as far as practically possible.