EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates bodies, for the financial year ending with 31st March 2022, for the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001. The Department of Finance ("the Department") intends to pass the information provided by bodies so designated in the Schedule to this Order to HM Treasury for use in the preparation of the Whole of Government Accounts (WGA). The designation enables the Department to require those bodies to provide financial information in relation to the year in question. 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 which will cover the whole of the public sector as far as practically possible.

Changes to legislation:
There are currently no known outstanding effects for the The Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2022.