EXPLANATORY MEMORANDUM TO

THE WHOLE OF GOVERNMENT ACCOUNTS (DESIGNATION OF BODIES) ORDER (NORTHERN IRELAND) 2025

S.R. 2025 No. 104

1. Introduction

1.1. This Explanatory Memorandum has been prepared by the Department of Finance to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.

1.2. The Statutory Rule is made under section 15(1) of the Government Resources and Accounts Act (Northern Ireland) 2001 (c.6 (N.I.)) and is subject to the negative resolution procedure.

2. Purpose

2.1. The legislation is being made to designate bodies, for the financial year ended 31 March 2025, for the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001. The designation enables the Department of Finance to require public sector bodies in Northern Ireland to provide it with financial information in relation to the financial year. A new Order must be made annually for the relevant accounting period. The Department of Finance intends to pass the information provided by bodies designated in the Schedule to this Order to HM Treasury for use in the preparation of the Whole of Government Accounts (WGA).

2.2. No bodies have been removed from, or added to, the list of bodies previously designated in the Schedule to the Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2024 (S.R. 2024 No. 124).

3. Background

3.1. Like departmental resource accounts, the WGA are produced by HM Treasury annually on an accruals basis. The WGA are consolidated accounts which show the position of the UK Public Sector as if it were a single entity by eliminating all significant transactions between public sector entities. Bodies designated for the purposes of the WGA are those that appear to exercise functions of a public nature or to be entirely or substantially funded from public money. In practice, bodies are primarily included based on their classification to the public sector by the Office for National Statistics for National Accounts purposes.

4. Consultation

4.1. The Department of Finance has made a decision to designate bodies for inclusion in the Order following consultation with departments and the Northern Ireland Audit Office.

5. Equality Impact

5.1. Formal equality screening has not been carried out for this Order as the proposed provisions will not have any differential impact on any of the section 75 groups.

6. Regulatory Impact

6.1. A Regulatory Impact Assessment has not been carried out for this Order because the proposals do not impact businesses, charities or voluntary bodies, and the impact on the public sector is limited and in line with what is required of public sector bodies thoughout the UK.

7. Financial Implications

7.1. The Order has no direct financial impact on departments or their bodies.

8. Section 24 of the Northern Ireland Act 1998

8.1. The Department has considered section 24 of the Northern Ireland Act 1998 and is satisfied that this Order is compatible with it.

9. EU Implications

9.1. Not applicable

10. Parity or Replicatory Measure

10.1. An equivalent Statutory Instrument, the Whole of Government Accounts (Designation of Bodies) Order 2025 (S.I. 2025 No. 208), has already been laid before Parliament in respect of the year ended 31 March 2025. Such a Designation of Bodies Order is laid before Parliament annually by HM Treasury in order to designate bodies to provide it with information in accordance with section 10 of the Government Resources and Accounts Act 2000, but does not encompass N.I. Departments or their Arm's Length Bodies. Bodies in Northern Ireland that are subject to the requirements of the Government Resources and Accounts (Northern Ireland) Act 2001 are instead designated by this N.I. Order. The Department of Finance intends to pass the information provided by bodies designated in the Schedule to this Order to HM Treasury for use in the preparation of the Whole of Government Accounts.

11. Additional Information

11.1. Not applicable