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Our reference: SUB-0164-2026
Date: 14 April 2026

Dear Peter

SL1 – THE WHOLE OF GOVERNMENT ACCOUNTS (DESIGNATION OF BODIES) ORDER (NORTHERN IRELAND) 2026

Please see enclosed SL1 in relation to The Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2026 for consideration by the Committee for Finance.

Three new bodies have been included in the proposed Order since the equivalent 2025 Order was made, having been newly established in the year ended 31 March 2026:

1. Commissioner for the Ulster Scots and the Ulster British Tradition
2. Irish Language Commissioner
3. Office of Identity and Cultural Expression

Yours sincerely,

GERARD WILLIS
DEPARTMENTAL ASSEMBLY LIAISON OFFICER

SL1 – The Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2026

The Department of Finance proposes to make a Statutory Rule under powers conferred by section 15(1) of the Government Resources and Accounts Act (Northern Ireland) 2001. The Statutory Rule is subject to negative resolution procedure before the Assembly.

Purpose of the Statutory Rule

The Statutory Rule will enable the Department of Finance to request information from those Departments and bodies designated in the Schedule to the Order and to pass the information provided to the Treasury for use in the preparation of the Whole of Government Accounts (WGA). This is an ongoing UK wide exercise which Northern Ireland has been part of since 2004-05.

The Treasury's deadline for WGA data submission is likely to be in August 2026. It is therefore imperative that we have the Order in place prior to the Assembly's summer recess so that we have the legal authority to request data for WGA from NI bodies for the year ended 31 March 2026.

Previous Engagement with the Committee

There has been no previous engagement with the Committee on this proposed statutory rule. However, as a new WGA Designation of Bodies Order is required annually, the Committee has previously considered the equivalent rule in prior years.

Financial Implications

The Order does not impose any significant costs on the designated bodies.

Consultation

A formal consultation has not been carried out, rather departments were contacted by email and asked to verify the list of bodies included within their departmental group for 2025-26. This is an annual process.

Following consultation with all NI Departments, no bodies have been removed from the list of bodies for the Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2026. However, the following bodies have been added to the list of designated bodies, having been newly established within The Executive Office's departmental group in 2025-26:

1. Commissioner for the Ulster Scots and the Ulster British Tradition
2. Irish Language Commissioner
3. Office of Identity and Cultural Expression

Compliance with Section 24 of the Northern Ireland Act 1998

As this Order is technical and is unrelated to Community Law there are no section 24 implications.

Consideration by the Executive

There has been no prior consideration by the Executive of this proposed Statutory Rule or SL1. It is subject to the negative resolution procedure.

Equality Impact

The proposed Order is technical and administrative in nature and does not give rise to equality implications in accordance with section 75 of the Northern Ireland Act 1998.

Regulatory Impact

A regulatory impact assessment has not been prepared for this Order as in itself the measure does not result in any costs or savings for business, charities, social economy enterprises or voluntary bodies.

Rural Needs Impact

A Rural Needs Impact Assessment has not been deemed necessary for this Order as in itself the measure is not anticipated to have any impact on the social or economic needs of persons in rural areas.

Data Protection Impact

A Data Protection Impact Assessment has not been undertaken for the Order as in itself the measure does not have an impact on individuals' rights and freedoms and no personal data is to be collected as a result of the proposed Order.

Child Rights Impact

A Child Rights Impact Assessment has not been undertaken for the Order as in itself the measure does not affect children.

Position in Great Britain

The equivalent Great Britain statutory instrument for the 2025-26 financial year is the Whole of Government Accounts (Designation of Bodies) Order 2026 (S.I. 2026 No. 66). Such a Designation of Bodies Order is laid before Parliament annually by Treasury 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.

Proposed timing of consideration of the SL1

This SL1 is being submitted to the Committee in accordance with the minimum four-week timeframe. It is proposed that the Committee consider the SL1 on 27 May 2026.

Proposed Operational Date

It is proposed that the rule will be made on 8 June 2026 and will come into operation on 30 June 2026.

The draft of the proposed Statutory Rule and Explanatory Memorandum are attached, and you will wish to bring this matter to the attention of the Committee for Finance.