

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order designates bodies, for the financial year ending with 31st March 2012, for the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001. The Department of Finance and Personnel (“the Department”) 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). The designation enables the Department to require those bodies to provide financial information in relation to that year.

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.