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**DCO (DoF) 01/26**

**30 June 2026**

Dear Consolidation Officer

## **Timetables for Whole of Government Accounts 2025-26 – All NI Bodies**

### **Purpose of this letter**

1. This letter sets out the timetables for Whole of Government Accounts (WGA) for the 2025-26 financial year.

### **Application**

2. The timetable at **Annex A** applies to NI **Central Government** departments, Club Pension Schemes, NI Consolidated Fund (NICF), Non-Departmental Public Bodies (NDPBs) (including Health and Social Care Trusts), Trading Funds and Public Corporations.
3. The timetable at **Annex B** applies to **Local Government** bodies.
4. These timetables **do not apply to minor bodies in 2025-26**. There has been no change to the minor bodies' threshold for 2025-26 and minor bodies will be required to submit minimal information using the CG03 form which will be issued in due course.
5. A list of the bodies designated for inclusion in WGA in 2025-26 is attached at **Annex C**.

## Summary key action points

6. Consolidation Officers and Consolidation Managers are asked to note the timetables and take appropriate action to ensure these deadlines are met.
7. All bodies that do not qualify as minor bodies are encouraged to agree their balances and transactions with counterparties **as early as possible** in the process.
8. Detailed guidance will be provided in the form of a Dear Consolidation Manager letter from DoF in due course.

## 2025-26 WGA Timetable for NI Central Government Bodies

9. For 2025-26, the Department of Finance (DoF) is providing later Cycle 1 and Cycle 2 deadlines for central government entities in NI compared to their GB counterparts, bringing them into line with the local government deadlines. The timetable at Annex A to this letter is only applicable to central government entities that fall within the remit of the NI Executive and replaces the deadlines for GB entities stated in HM Treasury's guidance and on OSCAR itself. However, NI entities **must agree any balances or transactions of over £5m held with GB central government counterparties on a timely basis** (and by the deadline stipulated in the timetable at the latest) so that GB bodies can meet their earlier Cycle 1 deadline.

## Audits

10. **For 2025-26, audits of WGA submissions are no longer required.** However, in respect of both central and local government entities, bodies should **only submit Cycle 2 information that is based on audited, signed statutory accounts**. Therefore, please **take care not to complete your Cycle 2 submission until on or after the date of audit certification** of your accounts. Any exceptions to this must be specifically agreed with DoF (see contacts at para. 17 below). For bodies where the statutory audit of the body's accounts has not been completed by the Cycle 2 deadline, the body should submit the best possible draft figures in their Cycle 1 return and **contact DoF**

**as soon as possible** to discuss the expected date of audit completion and agree an approach.

## **2025-26 WGA Process**

11. Departments are required to input **consolidated** data directly to the OSCAR web-based system. NDPBs that are consolidated into their sponsor department's accounts will be included in the departmental WGA return and so they do not need to provide separate OSCAR submissions.
12. However, NDPBs will still be required to complete the WGA agreements process and provide their counterparty balances and transactions information to their sponsor department for inclusion in the WGA return. Departmental Consolidation Managers must sign-off on a declaration within the CG02 "Notification of Completion of the WGA Agreement Process" form to confirm that all bodies within their consolidation group have agreed their counterparty transactions and balances.
13. There has been no change to the agreement threshold of £5m for 2025-26. Departments will be responsible for ensuring that their bodies have completed their counterparty agreements and provided details of their agreed balances and transactions in sufficient time to allow the deadlines in Annex A to be met. A single CG02 form must be submitted to DoF for each consolidated departmental group which must include any significant differences in their consolidated bodies' counterparty amounts. Departments should liaise with their bodies in this respect, providing them with a deadline in advance of the departmental CG02 deadline as necessary. Separate CG02 forms must continue to be forwarded to DoF for bodies that are not consolidated in the departmental WGA return, such as public corporations.
14. Please note that HM Treasury currently plans to re-open OSCAR for 2025-26 for central government bodies on 1 July 2026. The date on which OSCAR is to re-open for local government bodies has been provisionally scheduled for 15 July 2026 but this is subject to change and will be confirmed in due course.

15. HM Treasury has requested that all bodies make use of the Trial Balance Input Method as the primary method of data entry for 2025-26, involving mapping your chart of accounts to the WGA account codes and then uploading your Trial Balance to OSCAR. HM Treasury issues detailed system guidance which will be available to all users and we will provide a link to this within our forthcoming Dear Consolidation Manager guidance letter. HM Treasury has advised that the Proforma Method of data input is still available for one final year in 2025-26 but the TB Input Method is set to be the only available option from 2026-27 onwards.

### **Training**

16. HM Treasury has indicated that it will again be providing training webinars but no schedule or further information has yet been given. All OSCAR users should have received an invitation to join HM Treasury's OSCAR Knowledge Hub, which is an online resource where further information on any training will be shared. We will also issue details by email to NI OSCAR users when any training becomes available.

### **Contacts**

17. Queries should be addressed to Sam Cottney at [sam.cottney@finance-ni.gov.uk](mailto:sam.cottney@finance-ni.gov.uk) or David Wallace at [david.wallace@finance-ni.gov.uk](mailto:david.wallace@finance-ni.gov.uk). Returns should be emailed directly to [wga.afmd@finance-ni.gov.uk](mailto:wga.afmd@finance-ni.gov.uk).

**Yours sincerely**

A handwritten signature in black ink, appearing to read "Stuart Stevenson", followed by a period.

**STUART STEVENSON**

**Copy Distribution:**

Consolidation Managers

WGA OSCAR Users

Deborah Brown

Kathryn Allen

Sam Cottney

David Wallace

Brian O'Neill (NIAO)

Helen Dodds (NIAO)

Corey Parr (NIAO)

## Timetable for NI Central Government Bodies

Deadline	Return Required	Completed by	Return to
<b>12 August 2026</b>	Agreement of Balances (CG01) forms to be issued for agreement.	Entity's Balance and Agreement contact	Counterparty Balance and Agreement contacts
<b>20 August 2026</b>	CG01 forms to be finalised and agreed with GB counterparties (where applicable).	Entity's Balance and Agreement contact	Counterparty Balance and Agreement contacts
<b>26 August 2026</b>	CG01 forms to be finalised and agreed with NI counterparties.	Entity's Balance and Agreement contact	Counterparty Balance and Agreement contacts
<b>28 August 2026</b> (ALBs should agree a date with their sponsor department to meet this deadline)	Notification of the Completion of the Agreement Process (CG02) and CG02 Annex if applicable	Consolidation Managers of all designated bodies that are not minor bodies	NDPBs, Health Trusts, Trading Funds, Public Corporations send to their sponsor department  Departments email to <a href="mailto:wga.afmd@finance-ni.gov.uk">wga.afmd@finance-ni.gov.uk</a>
<b>Cycle 1</b>			
<b>4 September 2026</b>	Cycle 1 submission to be completed on OSCAR	OSCAR user within the designated body (for consolidated returns this will be a departmental user)	Submit online on OSCAR

**Note: No audits of WGA submissions are required for 2025-26.**

<b>Cycle 2</b>			
<b>30 October 2026</b>	Cycle 2 submission to be completed on OSCAR (but <b>not</b> to be completed if accounts have not yet received audit certification)	OSCAR user within the designated body (for consolidated returns this will be a departmental user)	Submit changes to correct mismatches and any other adjustments online on OSCAR
<b>30 October 2026</b>	Cycle 2 Audit Reports (CPID and non-CPID reports, downloaded from OSCAR)  Statement of Comprehensive Income and Statement of Financial Position  Management Review Checklist (CG04)	Consolidation Manager & Consolidation Officer (for consolidated returns this will be completed by the departmental Consolidation Manager & Consolidation Officer)	Public Corporations and other bodies that have not been consolidated into the departmental return should send to their sponsor department  Departments email to <a href="mailto:wga.afmd@finance-ni.gov.uk">wga.afmd@finance-ni.gov.uk</a>
<b>November 2026</b>	Sub-consolidation	Department of Finance	HMT

## Timetable for NI Local Government Bodies

Deadline	Return Required	Completed by	Return to
<b>12 August 2026</b>	Agreement of Balances (CG01) forms to be generated on OSCAR and issued for agreement.	Local Council contact	Counterparty Balance and Agreement contacts
<b>20 August 2026</b>	CG01 forms to be finalised and agreed with GB central government counterparties (where applicable).	Local Council contact	Counterparty Balance and Agreement contacts
<b>26 August 2026</b>	CG01 forms to be finalised and agreed with all NI counterparties.	Local Council contact	Counterparty Balance and Agreement contacts
<b>28 August 2026</b>	Notification of the Completion of the Agreement Process (CG02) and CG02 Annex if applicable	Consolidation Manager	Local Councils to send to <a href="mailto:LGFinanceBranch@communities-ni.gov.uk">LGFinanceBranch@communities-ni.gov.uk</a> and <a href="mailto:wga.afmd@finance-ni.gov.uk">wga.afmd@finance-ni.gov.uk</a>
<b>Cycle 1</b>			
<b>4 September 2026</b>	Cycle 1 submission to be completed on OSCAR	OSCAR user within the designated body	Submit online on OSCAR

**Note: No audits of WGA submissions are required for 2025-26.**

<b>Cycle 2</b>			
<b>30 October 2026</b>	Cycle 2 submission to be completed on OSCAR (but <b>not</b> to be completed if accounts have not yet received audit certification)	OSCAR user within the designated body	Submit changes to correct mismatches and any other adjustments online on OSCAR
<b>30 October 2026</b>	Cycle 2 Audit Report (CPID and non-CPID reports, downloaded from OSCAR)  Management Review Checklist  Confirmation that the statutory audit is complete and adjustments have been processed	Consolidation Manager & Consolidation Officer	Local Councils to send to <a href="mailto:LGFinanceBranch@communities-ni.gov.uk">LGFinanceBranch@communities-ni.gov.uk</a> and <a href="mailto:wga.afmd@finance-ni.gov.uk">wga.afmd@finance-ni.gov.uk</a>
<b>November 2026</b>	Sub-consolidation	Department of Finance	HMT

## List of bodies designated for 2025-26 Whole of Government Accounts by departmental consolidation group

### Department of Agriculture, Environment and Rural Affairs

<b>Designated Bodies</b>
Department of Agriculture, Environment and Rural Affairs
Agri-Food and Biosciences Institute
Forest Service
Livestock and Meat Commission for Northern Ireland
Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Northern Ireland Fishery Harbour Authority

### Department for Communities

<b>Designated Bodies</b>
Department for Communities
Arts Council of Northern Ireland
Charity Commission for Northern Ireland
Commissioner for Children and Young People for Northern Ireland
Commissioner for Older People for Northern Ireland
Governors of the Armagh Observatory and Planetarium
Local Government Staff Commission for Northern Ireland
National Museums and Galleries of Northern Ireland
Northern Ireland Housing Executive
Northern Ireland Library Authority
Northern Ireland Local Government Officers' Superannuation Committee
Northern Ireland Museums Council
North West Regional Waste Management Group
North/South Language Body
Sports Council for Northern Ireland
Ulster Supported Employment Limited
Antrim and Newtownabbey Borough Council
Arc21 Joint Committee
Ards and North Down Borough Council

<b>Designated Bodies (continued)</b>
Armagh City, Banbridge and Craigavon Borough Council
Belfast City Council
Causeway Coast and Glens Borough Council
Derry City and Strabane District Council
Fermanagh and Omagh District Council
Lisburn and Castlereagh City Council
Mid and East Antrim Borough Council
Mid Ulster District Council
Newry, Mourne and Down District Council

### **Department for the Economy**

<b>Designated Bodies</b>
Department for the Economy
Belfast Metropolitan College
Construction Industry Training Board
General Consumer Council for Northern Ireland
Health and Safety Executive for Northern Ireland
Invest Northern Ireland (consolidated accounts)
Labour Relations Agency
Northern Ireland Screen Commission
Northern Ireland Tourist Board
Northern Regional College
North West Regional College
South Eastern Regional College
Southern Regional College
South West College
Stranmillis University College
The Trade and Business Development Body (trading as IntertradeIreland)
Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland)

**Department of Education**

<b>Designated Bodies</b>
Department of Education
Comhairle na Gaelscolaíochta
Council for Catholic Maintained Schools
Education Authority
General Teaching Council for Northern Ireland
Grant Maintained Integrated Schools
Middletown Centre for Autism
Middletown Centre for Autism (Holdings) Ltd
Northern Ireland Council for the Curriculum, Examinations and Assessment
Northern Ireland Council for Integrated Education
Voluntary Grammar Schools
Youth Council for Northern Ireland

**Department of Finance**

<b>Designated Bodies</b>
Department of Finance
Special EU Programmes Body

**Department of Health**

<b>Designated Bodies</b>
Department of Health
Belfast Health and Social Care Trust
Business Services Organisation
Children's Court Guardian Agency for Northern Ireland
Food Safety Promotion Board (known as <i>safefood</i> )
Health and Social Care Regulation and Quality Improvement Authority
Northern Health and Social Care Trust
Northern Ireland Ambulance Service Health and Social Care Trust
Northern Ireland Blood Transfusion Service (Special Agency)

<b>Designated Bodies (continued)</b>
Northern Ireland Fire and Rescue Service
Northern Ireland Medical and Dental Training Agency
Northern Ireland Practice and Education Council for Nursing and Midwifery
Northern Ireland Social Care Council
Patient and Client Council
South Eastern Health and Social Care Trust
Southern Health and Social Care Trust
The Institute of Public Health in Ireland Company Limited by Guarantee
Western Health and Social Care Trust

### **Department for Infrastructure**

<b>Designated Bodies</b>
Department for Infrastructure
Driver and Vehicle Agency
Northern Ireland Transport Holding Company
Northern Ireland Water Limited
Waterways Ireland

### **Department of Justice**

<b>Designated Bodies</b>
Department of Justice
Criminal Justice Inspection Northern Ireland
Northern Ireland Police Fund
Northern Ireland Policing Board
Police Ombudsman for Northern Ireland
Police Rehabilitation and Retraining Trust
Police Service of Northern Ireland
Probation Board for Northern Ireland
Royal Ulster Constabulary George Cross Foundation

**The Executive Office**

<b>Designated Bodies</b>
The Executive Office
Commissioner for Survivors of Institutional Childhood Abuse
Commissioner for the Ulster Scots and the Ulster British Tradition
Commission for Victims and Survivors for Northern Ireland
Equality Commission for Northern Ireland
Irish Language Commissioner
Maze/Long Kesh Development Corporation
Northern Ireland Community Relations Council
Northern Ireland Judicial Appointments Commission
Office of Identity and Cultural Expression
Strategic Investment Board Limited
Victims and Survivors Service Limited

**Northern Ireland Authority for Utility Regulation**

<b>Designated Bodies</b>
Northern Ireland Authority for Utility Regulation

**Public Prosecution Service for Northern Ireland**

<b>Designated Bodies</b>
Public Prosecution Service for Northern Ireland

**The Schemes and Funds listed below are designated administratively for inclusion in WGA:**

Department of Education – Teachers’ Superannuation Scheme

Department of Finance – Superannuation and Other Allowances

Department of Health – Health and Social Care Pension Scheme

Police Service of Northern Ireland – Police Pensions Scheme

Northern Ireland Fire and Rescue Service – Pension Scheme

Northern Ireland Consolidated Fund

Arts Council of Northern Ireland – Lottery Fund

Sports Council of Northern Ireland – Lottery Fund

Department of Finance – Land and Property Services Trust Statement

Department of Justice – Northern Ireland Courts and Tribunal Service Trust Statement