

Subject: Whole of Government Accounts 2025-26	Circular Ref: HSC(F)11 -2026 DoH Ref: HE1/26/284563 Date Issued: 8 July 2026
For Action to: Director of Finance of each HSC Body and NIFRS For Information to: Summary of Contents: This circular provides information on the new process for Whole of Government Accounts and interaction required for completion. Enquiries: Any enquiries about the contents of this Circular should be addressed to: Heather McComb Department of Health (DoH) Financial Accounting Unit Castle Buildings Stormont BELFAST BT4 3SQ heather.mccomb@health-ni.gov.uk	Superseded documents: Related Documents: DCO (DoF) 01/26 – Timetables for Whole of Government Accounts 2025-26 DCM (DoF) 02/26 – 2025-26 Whole of Government Accounts Central and Local Government Guidance Expiry Date: 31 December 2026 Status of Contents: For Information and action if appropriate

WGA Process

1. The Department will base their WGA submissions on the consolidated group accounts.
2. Arm's Length Bodies (ALBs) that are consolidated into departmental WGA submissions do not need to complete a separate Data Collection Tool (DCT) submission on OSCAR II but do retain certain responsibilities in respect of their counterparty balances and transactions, as explained in the attachment.
3. While ALBs do not need to enter information on to OSCAR II they will be required to provide DoH with details of any significant balances or transactions with counterparties outside the departmental group and complete the WGA agreements process for any such amounts above the Agreement Threshold. For example, the HSC Pension Scheme is not part of the departmental group and if transactions or balances exceed the thresholds an agreement will be required between HSCPS and the corresponding ALB.
4. For the Consolidation Manager of DoH to complete the consolidated DCT submissions and sign-off on the 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. To this end, ALBs will also need to provide completed CG02 forms (and accompanying documentation as necessary) in advance of the deadline for the department's CG02 submission **by 21st August 2026** so that this deadline can be met.

Supporting Documentation

5. Attached to this circular are DCO (DoF) 01/26 Timetables for Whole of Government Accounts 2025-26 and DCM (DoF) 02/26 2025-26 Whole of Government Accounts Central and Local Government Guidance. ALBs should familiarise themselves with the contents of these documents, in particular the sections relating to the WGA agreements process, reporting thresholds and timetable requirements.

Action

6. ALBs that form part of the Department's consolidated DCT should perform the following steps:
 - i. Prepare a list of balances or transactions you have for the year with WGA bodies outside the DoH consolidated group, on the attached spreadsheet **by 21st August 2026**.
 - ii. Complete a CG01 form for any such amounts that are above the Agreement Threshold of £5 million and carry out the agreements process.
 - iii. Submit a completed CG02 form to DoH at the conclusion of the agreements process, ensuring you include explanations for any

unresolved mismatches and attach any necessary documents **by 21st August 2026**.

- iv. Revise your list of counterparty balances and transactions (from ii. above) in respect of any errors or omissions identified through the agreements process and then submit it to the Department.
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- 7. Please ensure that this circular is brought to the attention of the appropriate staff within your business area for action.
 - 8. Should you or your staff have any queries regarding the Whole of Government Accounts (WGA) process outlined in this circular, please contact either Heather McComb on (028) 9076 5638 heather.mccomb@health-ni.gov.uk.

Financial Accounting Unit
Department of Health