



Department for  
**Communities**

[www.communities-ni.gov.uk](http://www.communities-ni.gov.uk)

Clerk and Chief Executive of each  
District/Borough Council

Via e-mail

Local Government & Housing Regulation  
Division  
Causeway Exchange  
1-7 Bedford Street  
Townparks  
Belfast  
BT2 8GE

Phone: 07789758184 / 07747466102  
email: [██████████@communities-ni.gov.uk](mailto:██████████@communities-ni.gov.uk)  
[██████████@communities-ni.gov.uk](mailto:██████████@communities-ni.gov.uk)

12 February 2026

## **Circular LG 07/26**

Dear Chief Executive,

### **ACCOUNTS DIRECTION 2025/26: NORTHERN IRELAND DISTRICT/BOROUGH COUNCILS**

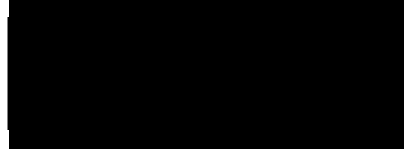
Following consultation with the Association of Local Government Finance Officers (ALGFO), the Department has prepared a direction for the appropriate form and content of the accounts of the district/borough councils in Northern Ireland. The following documents are attached to help you prepare the accounts for 2025/26:

- Cover letter (as per this document)
- Annex A - Circular No LG XX/26: Accounts Direction to Councils 2025/26
- Annex B - Accounts Direction to for 2025/26
- Annex C - Proforma Accounts for District/Borough Councils including Proforma No.1 Rates Support Grant
- Annex D - Accounts Direction Schedules
- Annex E - Remuneration Notes

Yours sincerely,



**Jeff Glass**



**Martina Campbell**

**Joint Heads of Local Government Finance**

cc: Finance Officers, District/Borough Councils

Brian O'Neill, Local Government Auditor, NI Audit Office