

Northern Ireland Fiscal Council Bill (Bill 18/22-27)

Delegated Powers Memorandum

Introduction

This memorandum identifies and explains the provisions in the Northern Ireland Fiscal Council Bill that confer powers to make subordinate legislation. It sets out the purpose of each power, the justification for its inclusion, and the proposed level of Assembly scrutiny.

Overview of the Fiscal Council Bill

The Northern Ireland Fiscal Council was established on a non-statutory basis in March 2021 following a commitment made in the New Decade New Approach (NDNA) document. The Northern Ireland Executive agreed to the formation of the Northern Ireland Fiscal Council on 11 March 2021. The Minister of Finance announced the formation to the Northern Ireland Assembly on 12 March 2021. The Northern Ireland Fiscal Council is set up to bring greater transparency and independent scrutiny to the current and future state of Northern Ireland's public finances. In accordance with these principles and in line with international best practice, the Northern Ireland Fiscal Council Bill (the "Bill") now establishes the Council on a statutory basis and provides a legislative framework to underpin its work. The Bill sets out the functions of the Council, safeguards its independence and ensures its access to information. In addition, the Bill deals with operational matters regarding annual reports, membership, finance and staffing.

Delegated Powers

Clause	Power Conferred	Purpose	Procedure
5	Power to confer additional functions on the Council	To allow flexibility in adjusting the functions of the Fiscal Council, as needed	Draft affirmative resolution
Sch. 1 5(3)	Power to amend the number of members on the Council	To allow flexibility in the number of members of the Council, should the functions expand	Draft affirmative resolution

Clause 5 – Power to confer additional functions

The functions of the Council may need to evolve as the fiscal landscape develops. Whilst the functions are flexible and allow the Council to examine a range of areas, this Clause allows for additional duties to be added. Delegating this power allows for timely updates without

requiring primary legislation. The Clause also states that the Department must consult with the Council and other stakeholders.

Draft Affirmative resolution is proposed for Clause 5 due to its impact on the role and functions of the Council and ensures the necessary scrutiny can be carried out by both the Executive and statutory committee.

Power conferred on: The Department of Finance

Power exercised by: Regulations

Assembly procedure: Draft affirmative resolution

Schedule 1, Part 2, Paragraph 5(3) – Power to amend the number of members

The functions of the Council may need to evolve as the fiscal landscape develops and by default, this may require additional members on the Council. Delegating this power allows for timely updates without requiring primary legislation.

Draft Affirmative resolution is proposed for Schedule 1, Paragraph 5(3) due to its impact on the number of members on the Council and ensures the necessary scrutiny can be carried out by both the Executive and statutory committee.

Power conferred on: The Department of Finance

Power exercised by: Regulations

Assembly procedure: Draft affirmative resolution

Drafted July 2025

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