



Northern Ireland
Assembly

Committee for Finance

Report on the Administrative and Financial Provisions Bill

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Powers and Membership

Powers

The Committee for Finance is a statutory Departmental committee established in accordance with paragraphs 8 and 9 of Strand One of the Belfast Agreement and under Assembly Standing Order No 48. The Committee has a scrutiny, policy development and consultation role with respect to the Department of Finance and has a role in the initiation of legislation.

The Committee has power to:

- consider and advise on Departmental budgets and annual plans in the context of the overall budget allocation;
- consider relevant subordinate legislation and take the Committee Stage of primary legislation;
- call for persons and papers;
- initiate inquiries and make reports; and
- consider and advise on matters brought to the Committee by the Minister of Finance.

Membership

The Committee has 9 members, including a Chairperson and Deputy Chairperson, and a quorum of five members. The membership of the Committee is as follows:

- Matthew O'Toole MLA (Chairperson)
- Diane Forsythe MLA (Deputy Chairperson)
- Dr Steve Aiken OBE MLA
- Harry Harvey MLA*

- Gerry Carroll MLA
- Jemma Dolan MLA
- Brian Kingston MLA**
- Deirdre Hargey MLA
- Eóin Tennyson MLA

*Mr Harry Harvey replaced Mr Paul Frew with effect from 23 September 2025.

**Mr Brian Kingston replaced Mr Phillip Brett with effect from 23 September 2025.

List of Abbreviations and Acronyms used in this Report

DAERA:	Department for Agriculture, Environment and Rural Affairs
DfC:	Department for Communities
DfE:	Department for the Economy
DE:	Department of Education
DoF:	Department of Finance
DfI:	Department for Infrastructure
EVAWG:	Ending Violence Against Women and Girls
FTC:	Financial Transactions Capital
NIAO:	Northern Ireland Audit Office
NICCY:	Northern Ireland Commissioner for Children and Young People
NIFC:	Northern Ireland Fiscal Council
RaISe:	[Assembly] Research and Information Service
SIB:	Strategic Investment Board
TEO:	The Executive Office

Executive Summary

1. This report sets out the Committee for Finance’s consideration of the Administrative and Financial Provisions Bill. The Bill consists of twenty substantive Clauses as well as Clauses dealing with interpretation, commencement and the short title. A copy of the Bill and the explanatory and financial memorandum are included at Appendix 1.
2. Financial Provisions Bills have been brought forward in the past at semi-regular intervals to deal with routine financial matters requiring amendments to governing legislation. It has been twelve years since the Executive has brought forward a Bill of this kind. In developing this Bill, the Department of Finance sought inputs from other Executive Departments. A number of Departments indicated a number of miscellaneous administrative matters that they wished to be included in the Bill. Following consideration, these requests were accommodated in the Bill by the Minister for Finance.
3. Therefore, the Bill gives effect to policy proposals for Department for Agriculture, Environment and Rural Affairs (DAERA), Department for Communities (DfC), Department for the Economy (DfE), Department for Infrastructure (DfI), The Executive Office (TEO) and Department of Education (DE), as well as policy proposals from Department of Finance (DoF).
4. The Bill originated in February 2023, when the DoF first invited Departments to submit proposals for inclusion in a Financial Provisions Bill. A second call for updated submissions followed in January 2024, refining and expanding the proposed measures. During 2024 and early 2025, additional provisions were added following specific Ministerial requests and Executive decisions, including SmartPass charging powers (June 2024), Clauses on Ending Violence Against Women and Girls (November 2024), councillors’ allowances (March 2025), and changes relating to the Commissioner for Survivors of Institutional Childhood Abuse (April 2025). Further details the chronological timeline of the Bill’s provisions are included in Department papers at Appendix 1.

5. At the final drafting stage, advice from the Office of the Legislative Counsel led to a change in title to the Administrative and Financial Provisions Bill to reflect the inclusion of administrative measures. The Executive agreed the final content and title on 5 June 2025. Further amendments were proposed in October 2025, including a student bursaries provision and the removal of Clause 20.
6. This is an unusual Bill with a wide-ranging scope derived from being drafted to bring together administrative and financial provisions from a number of Departments which would, in the normal course of events, have been legislated for in separate bills on a more regular basis.
7. The Bill is a mixture of routine financial and administrative provisions (for example, governance, charging, powers to carry out certain activities) and miscellaneous administrative measures requested by Departments and brought together in a single instrument rather than in separate legislation.
8. The Committee requested evidence from interested organisations and carried out a detailed online survey, to which it received two responses from individuals. A copy of the survey results can be found in written responses at Appendix 3.
9. As a number of Clauses in the Bill fall within the remit of other Statutory Committees, the Committee for Finance requested those Committees to participate in scrutiny of the relevant provisions within their respective Departmental remits. A copy of the Statutory Committees written responses can be found at Appendix 3.
10. The Committee held oral evidence sessions with officials from the Department of Finance, Department for Infrastructure and The Executive Office. The Committee was also briefed twice by the Assembly's Research and Information Service (RaISe). A copy of the minutes of oral evidence can be found at Appendix 5.
11. The Committee sought advice from the Examiner of Statutory Rules and Assembly Legal Services on the Bill's delegated powers, the proposed transfer

of responsibility for appointing the External Auditor of the Northern Ireland Audit Office under Clause 20, and the scope of amendments permissible within the Bill.

12. The primary powers in the Bill, give effect to policy proposals for each of these Departments:

Department of Agriculture, Environment and Rural Affairs (DAERA)

- To amend aspects of the Marine and Coastal Access Act 2009 providing DAERA with greater powers to charge fees for marine licensing activities.

Department for Communities (DfC)

- To enable the Housing Executive to undertake tenancy fraud investigations on behalf of the housing association sector. To be able to charge housing associations a fee for this service and to enable the housing associations to share data with the Housing Executive for the purposes of investigating tenancy fraud.
- To transfer responsibility for setting the amount of the basic allowance to be paid to councillors from individual councils to DfC.

Department for the Economy (DfE)

- To enable DfE to provide financial assistance where it is likely to be in the interest of the economy, including grants, loans, guarantees, indemnities or the acquisition of a right or interest or in any other form. Also to provide DfE the power to form limited companies.
- To provide DfE the power to make loan funding available to the higher education sector.
- To amend the Employment and Training Act (Northern Ireland) 1950 removing the requirement for DfE to require DoF approval for schemes which use this legislation.
- To alter the ability of Tourism NI to charge fees and to provide DfE the power to exempt or remit certain fees. In addition, Tourism NI will be provided with the power to classify or grade tourist amenities.

- To remove the requirement for separate mineral and petroleum cash accounts, the transactions of which are already included within the main DfE resource accounts.

Department for Education (DE)

- To allow DE to provide financial support in connection with post-graduate degrees in educational psychology.
- Through a Departmental amendment, a pilot bursary scheme to address post-primary teacher shortages, linked to a minimum teaching commitment in Northern Ireland schools.
- Through a Departmental amendment, to enable bursaries for school leaders undertaking postgraduate leadership study, delivered directly or through higher education institutions and subject to conditions, including repayment.

Department of Finance (DoF)

- To provide DoF with power to make loans for the purposes of an investment fund.
- To increase the 2% limit on advances that can be taken from the Consolidated Fund to 4%.
- To amend the Audit (Northern Ireland) Order 1987 to transfer the responsibility for the appointment of the External Auditor of the Northern Ireland Audit Office (“NIAO”) from DoF to the NI Assembly Audit Committee. The Department have since notified the Committee that this provision will be removed in its entirety from the Bill via an amendment.

Department for Infrastructure (Dfi)

- To provide Dfi with the power, exercisable through regulations, to charge a fee for the issue of a travel concession pass.

The Executive Office (TEO)

- TEO will be provided with a power to provide services to support the integration of refugees and asylum.
 - TEO will be provided with a power to support additional categories of victims and survivors.
 - TEO will be provided with a power to support skills and experience development for public appointments.
 - TEO will be provided with a power to implement the Ending Violence Against Women and Girls Strategic Framework, including spending and grant funding powers, with provision for future strategies and exceptional use only.
 - Allows the Commissioner for Survivors of Institutional Childhood Abuse to be appointed for a term of up to five years.
13. The consensus for the Administrative and Financial Provisions Bill is positive, verging on neutral. The Bill gained cross-party support at Second Stage debate, with no significant opposition expressed by Members. The Minutes of Proceedings relating to the Second Stage debate are included at Appendix 2.

Introduction

Background to the Bill

14. The Administrative and Financial Provisions Bill was introduced to the Northern Ireland Assembly by the Minister of Finance on 23 June 2025 and was referred to the Committee for Finance for consideration in accordance with Standing Order 33(1) on completion of the Second Stage of the Bill on 2 July 2025. The Minutes of Proceedings relating to the Second Stage debate are included at Appendix 2.
15. At introduction, the Minister made the following statement under section 9 of the Northern Ireland Act 1998: *'In my view the Administrative and Financial Provisions Bill would be within the legislative competence of the NI Assembly'*.
16. The Bill consists of 20 substantive Clauses as well as Clauses dealing with interpretation, commencement and the short title. The Bill has three main parts as follows:

Powers (Clauses 1- 14)

These Clauses mainly provide new or clarified statutory powers to Departments and public bodies to deliver funding, support services, and administrative functions. They grant the Department of Finance authority to operate the Strategic Investment Fund directly; give the Department for the Economy wider powers to provide financial assistance, issue loans, support higher education, and deliver training programmes; and confer new or clarified powers on other Departments and bodies to deliver services, including tourism grading, victim and asylum support, public appointments development, violence-against-women initiatives, postgraduate psychology training, tenancy fraud investigations, and councillor allowances. The provisions are intended to regularise existing practices, improve accountability, and give Departments clearer, more flexible legal authority to carry out their functions.

Fees (Clauses 15 – 17)

These Clauses provide Departments with clearer and more flexible statutory powers to charge, vary, or recover fees for services. They enable the Department for the Economy to adjust Tourism NI fees, including reducing or waiving them in exceptional circumstances and introducing new charges to support tourism services. They also give the Department of Agriculture, Environment and Rural Affairs enhanced powers to recover costs for marine licensing activities; and allow the Department for Infrastructure to charge for issuing or replacing concessionary travel passes, subject to limits to ensure overall fee income does not exceed the cost of providing the service. The provisions are intended to improve cost recovery, flexibility, and the financial sustainability of public services.

Financial governance (Clauses 18 – 19)

These Clauses relate to financial governance by updating financial controls and accounting arrangements. They increase the Department of Finance's flexibility to provide emergency advances from the Consolidated Fund and streamline Departmental accounting by removing the requirement for separate mineral and petroleum accounts. The provisions are intended to improve financial responsiveness and efficiency.

Committee Approach

17. Due to the nature of the Bill, the Committee requested input from the relevant Statutory Committees, asking that they scrutinise the provisions falling within their respective remits and confirm that they were content with the Clauses as drafted. However, as the Bill is currently under consideration by the Committee for Finance, responsibility for further scrutiny rests with the Committee for Finance. The Committee received oral and written evidence from key stakeholders on the Bill, including:

- Committee for The Executive Office;
- The Executive Office officials;
- Department of Finance officials;
- Committee for Education;
- Department for Education officials;
- Committee for Communities;
- Committee for Agriculture, Environment and Rural Affairs;
- Committee for Infrastructure;
- Department for Infrastructure officials;
- Committee for the Economy;
- Audit Committee;
- The Northern Ireland Fiscal Council (NIFC);
- The Northern Ireland Commissioner for Children and Young People (NICCY).

Copies of the written submissions are included at Appendix 3 and the Minutes of Proceedings are included at Appendix 4.

18. The Committee published a media sign posting notice in the Belfast Telegraph, Irish News and Newsletter seeking responses to its Bill survey. The Committee conducted a nine-week consultation on the Administrative and Financial Provisions Bill from 29 July 2025 to 30 September 2025 and subsequently extended this exercise for a further three weeks, until 24 October.
19. The Committee received only two responses to the survey, which may reflect the timing of the consultation period during the summer recess, together with the technical and administrative nature of the Bill, resulting in limited public engagement. A copy of the responses to the survey can be found in written responses at Appendix 3.
20. The Committee also used social media to raise awareness of and engage with the public to encourage participation in the Committee Stage of the Bill. X (formerly known as Twitter) and the Northern Ireland Assembly website were used to disseminate information on the Bill.
21. During the period covered by this report the Committee considered the Bill and related issues at over 20 meetings. The Minutes of Proceedings are included at Appendix 4.
22. The Committee had before it the Administrative and Financial Provisions Bill (NIA 19/22-27) and the Explanatory and Financial Memorandum that accompanied the Bill. A copy of the Bill and the explanatory and financial memorandum are included at Appendix 1.
23. At its meeting on 17 September 2025, the Committee agreed a motion to extend the Committee Stage of the Bill to 27 March 2026. The extension reflected the need to progress the legislation in a timely manner alongside scrutiny of the Northern Ireland Fiscal Council Bill, while also ensuring robust and detailed consideration by the Committee. In agreeing the extension, the Committee also took account of the Assembly's Summer, Halloween and Christmas recess periods, which affected the Committee's scrutiny timetable. The motion to extend was supported by the Assembly on 30 September 2025. A copy of the Meeting Minutes are included at Appendix 4.

24. The Committee sought advice from the Examiner of Statutory Rules in relation to the range of powers within the Bill to make Delegated Legislation. The Examiner considered the Bill and Explanatory and Financial Memorandum and was satisfied with the Delegated powers provided for in the Bill.
25. The Committee requested legal advice on Clause 20 of the Administrative and Financial Provisions Bill which (at that time) sought to amend the Audit (Northern Ireland) Order 1987 ('the 1987 Order') to transfer the responsibility for the appointment of the External Auditor of the NIAO from the DoF to the Assembly Audit Committee. The Committee wanted to seek advice on whether the Audit Committee has the necessary vires to undertake this role.
26. The Committee also requested legal advice with respect to the scope of the Bill, any limitations on substantive amendments, and Bill provisions must reflect the ethos to legislation being amended.
27. To assist consideration of specific issues, the Committee commissioned a research paper from RaISe on the provisions of the Bill. Members also commissioned a follow-up paper, specifically relating to a comparative perspective on Consolidated Fund advance limits for civil contingencies outlined in Clause 18 of the Bill. A copy of these papers are at Appendix 6.
28. The Committee carried out informal deliberations on the Clauses of the Bill and undertook its formal Clause by Clause scrutiny of the Bill at its meeting of 4th March 2026. A copy of the Meeting Minutes are included at Appendix 4.
29. At its meeting of 11 March 2026 the Committee agreed its report on the Administrative and Financial Provision Bill and ordered that it should be published. A copy of the Meeting Minutes are included at Appendix 4.

Consideration of the Bill

30. Financial Provisions Bills have been brought forward in the past at semi-regular intervals to deal with routine financial matters requiring amendments to Primary Legislation. In developing this Bill, DoF sought inputs from other Departments. Some Departments indicated a number of miscellaneous administrative matters that they wished to be included in the Bill. Following consideration, these requests were accommodated in the Bill by the Department of Finance. Therefore, the Bill gives effect to policy proposals for the Department of Agriculture, Environment and Rural Affairs, the Department for Communities, the Department for the Economy, the Department for Infrastructure, The Executive Office, and the Department of Education, as well as policy proposals from the Department of Finance. The Bill consists of consists of twenty substantive Clauses as well as Clauses dealing with interpretation, commencement and the short title.
31. The Bill contains a number of Clauses falling within the remit of six other Statutory Committees and the Assembly's Audit Standing Committee. Those Committees undertook their own scrutiny and provided feedback to the Finance Committee, confirming whether they were content with the relevant provisions. The Committee considered this feedback and, where appropriate, called the relevant Departmental officials to give additional evidence. It also considered the Clauses relating to DoF and called Department officials to give evidence and requested additional written evidence. The Committee received two written submissions in response to its call for evidence and two responses to the public survey on the Bill via Citizen Space.

Northern Ireland Fiscal Council (NIFC)

32. The NIFC provided written evidence on the Bill from the perspective of its statutory role in promoting transparency, sustainability and public understanding of Northern Ireland's public finances. The Council emphasised that it would not be appropriate for it to comment on the policy merits of individual provisions within the Bill, including whether proposed new powers for Departments represent the most appropriate policy choices. Such matters fall outside the Council's remit, which is focused instead on fiscal transparency and financial governance rather than policy development.
33. Within these parameters, the Council indicated its general support for the principles underpinning the Bill. In particular, it welcomed measures intended to improve transparency and accountability in public expenditure, including provisions designed to place expenditure that has previously operated under limited legislative scrutiny on a clearer statutory basis. The Council noted that addressing legislative gaps and regularising financial arrangements represents a positive step towards strengthening oversight of public finances. The Council also viewed positively those provisions aimed at enhancing the recovery of costs through charging arrangements across certain public bodies, recognising their potential contribution to improving the longer-term fiscal sustainability of public services. A copy of the written evidence can be found at Appendix 3.

The Northern Ireland Commissioner for Children and Young People (NICCY)

34. The Commissioner provided written evidence to the Committee on the Bill outlining its views from a children's rights perspective. NICCY advised that it was not able to provide a full response to the consultation. The Commissioner noted that the Bill is largely technical in nature, it had not been subject to full public consultation, and the Commissioner had not been involved in developing or drafting the Clauses. As a result, the Commissioner did not comment in detail on the policy content of the Bill.

35. However, NICCY highlighted that some provisions in the Bill relate to areas that may affect children and young people. These include powers linked to loan funding for higher education and provisions relating to services supporting the integration of refugees and asylum seekers, as well as work connected to the Strategic Framework on Ending Violence Against Women and Girls. NICCY emphasised that policies in these areas should be supported by adequate funding.
36. NICCY recommended that the Department carry out appropriate screening and, where necessary, undertake a Child Rights Impact Assessment (CRIA) to consider whether any parts of the Bill could impact children's rights. The Commissioner explained that a CRIA helps Departments assess how legislation or policy decisions may affect children and young people and identify ways to reduce any negative impacts. A copy of the written evidence can be found at Appendix 3.

Clause by Clause Consideration of the Bill

37. A summary of the evidence received in relation to each Clause of the Bill and the Committee for Finance's as well as the other relevant Statutory Committee's consideration of the issues raised in written and oral evidence is set out below. The Committee for Finance's consideration of the Clauses of the Bill was informed by its online survey and the written and oral evidence it received throughout the Committee Stage of the Bill. A copy of the results of the Committee's online survey and copies of the written evidence at Appendix 3.

Clause 1: Strategic investment funding

38. **Clause 1** provides DoF with the authority to issue loans in relation to the Northern Ireland Investment Fund. The Fund was established by the Executive in 2018 to stimulate economic growth using Financial Transactions Capital (FTC) provided by the UK Government, which must be used as loans or equity investment for capital projects delivered by private sector entities. Although DoF oversaw the Fund, it did not initially have the statutory authority to issue loans and, as an interim arrangement, funding was routed through the Strategic Investment Board (SIB), an arm's-length body of The Executive Office. Clause 1 enables responsibility for issuing loans to transfer directly to the Department of Finance, improving accountability and oversight in the administration of the Fund.
39. Committee discussions on Clause 1 have focused on its purpose, how it will work in practice, and how it fits with existing bodies. DoF said the Clause mainly puts in place the original plan for it to manage the NI Investment Fund directly, instead of sending the funding through The Executive Office and the SIB . It is not mainly about increasing the use of FTC, but about fixing an administrative issue and allowing more flexible use of FTC in the future. The Department said no specific modelling had been done, as the Clause simply regularises the current arrangements. It also confirmed that the new powers would not overlap with Invest NI, but would act as a back-up where existing powers are not enough. In the short term, the Department of Finance does not expect any major extra staffing or costs, although future work on new or replacement funds could involve normal policy and consultation costs.
40. Stakeholder feedback has generally been positive. The public consultation received only two responses, and both supported the Clause. The NI Fiscal Council also supported the change, saying that moving management of the fund to the Department of Finance would end the temporary system where funding had to go through The Executive Office and the SIB . It said the new approach would improve accountability, transparency, and make the funding process simpler. It suggested the Finance Committee should consider whether

the powers would be flexible enough for future large projects, such as Casement Park.

Clause 2: Economic Support

41. **Clause 2** provides the Department for the Economy with the power to give financial assistance, including grants, loans, guarantees and indemnities, where this is considered to be in the interests of the economy. The provision responds to issues identified during the COVID-19 pandemic, when the Department's existing powers limited its ability to deliver support at pace, as highlighted by the NIAO. The power is intended to operate as a safeguard, allowing the Department to act where other bodies are unable to provide assistance or cannot do so quickly enough, with its use guided by a formal statement to ensure consistency and transparency. The Clause also enables the Department to issue loans using FTC and restores its power to form limited companies, providing greater flexibility in delivering economic policy, although its use is expected to be limited.
42. The Committee for Finance deliberations on Clause 2 have mainly focused on how the new powers would affect Invest NI. The Department for the Economy said the powers are not intended to replace or overlap with Invest NI's role, but to act as a safety net where Invest NI or other agencies do not have the legal authority to provide support or cannot act quickly enough. This issue became clear during the COVID-19 pandemic, when existing powers were too limited to deliver some support schemes.
43. The public consultation via Citizen Space received only two responses, both in favour of the Clause. The Committee for the Economy undertook scrutiny of the provisions relating to economic support powers contained within Clause 2 of the Bill. The Department for the Economy conducted an eight-week public consultation in June 2024, which received a limited but generally positive response, and subsequently briefed the Committee for the Economy on the outcome. The proposed powers arise largely from findings by the NIAO following the administration of COVID-19 business support schemes, which

identified limitations in the Department for the Economy's statutory authority and resulted in qualifications to Departmental accounts.

44. The Committee for the Economy noted that the Clause would provide the Department for the Economy with broader powers to deliver financial assistance, including grants, loans, guarantees and indemnities, and would enable the Department for the Economy to manage FTC schemes directly, rather than relying on The Executive Office or the SIB.
45. Following oral and written evidence from the Department for the Economy in September 2025, the Committee for Economy confirmed its support for the relevant provisions of the Bill, remarking that they respond to NIAO recommendations and that no objections were raised during the consultation. Oral evidence from TEO officials to the Committee also supported the wider approach in the Bill, with the officials explaining that the changes would allow the Department for the Economy to manage their FTC allocations directly.

Clause 3: Higher Education Funding

46. **Clause 3** provides the Department for the Economy with the authority to issue loan funding to Higher Education Institutions. Article 30(1) of the Education and Libraries (Northern Ireland) Order 1993 currently enables the Department for the Economy to provide grant funding to the Higher Education sector but does not confer powers to provide loans. As a result, the Department for the Economy has faced similar limitations to those previously experienced by the Department of Finance when utilising FTC for university capital projects. As an interim arrangement, the Department for the Economy has relied on The Executive Office and the SIB to issue loans for major projects. Clause 3 enables loan funding to be provided directly by the Department for the Economy, removing the need for these arrangements and strengthening accountability, regularity and propriety in the use of funding.
47. The Committee for Finance's consideration of Clause 3 indicated general support for the proposal to widen the Department for the Economy's powers to support Higher Education Institutions through loans or other payments. The

Committee for the Economy scrutinised the provisions of the Bill relating to higher education and noted that Clause 3 would provide the Department for the Economy with statutory authority to issue loan funding directly to Higher Education Institutions. Committee for Finance was advised that, under existing arrangements, the Department for the Economy lacks powers to provide such loans and must rely on The Executive Office and the SIB to administer FTC funding for university capital projects. The Committee for the Economy noted that the provision seeks to address governance and accountability issues previously identified by the NI Audit Office and would enable funding to be managed directly by the Department for the Economy, improving accountability, regularity and propriety. Following Departmental briefings and consideration of consultation responses, which raised no objections, the Committee for the Economy confirmed its support for the Clause.

48. Stakeholder feedback has been mostly positive. The public consultation received only two responses, both supportive of the Clause. However, the Children’s Commissioner recommended that the Department for the Economy consider a Child Rights Impact Assessment to examine any potential effects on children and young people. In response, the Department for the Economy carried out a screening exercise and found that only a very small number of Higher Education entrants were under 18, and that the Clause would have no direct impact on them. It therefore concluded that a full assessment would not be proportionate.

Clause 4: Support in relation to employment and training

49. **Clause 4** amends section 1 of the Employment and Training Act (Northern Ireland) 1950 in relation to funding approval arrangements for skills programmes. Existing legislative provisions enable the Department for the Economy to arrange training and apprenticeship programmes but require advance approval from the Department of Finance for associated expenditure. The Clause removes this requirement, providing that such programmes will instead be approved in accordance with standard Departmental delegation

arrangements agreed with the Department of Finance. This amendment is intended to streamline administrative processes while maintaining appropriate financial oversight.

50. Committee for Finance discussions on Clause 4 have focused on how it would affect existing legislation. The Department explained that the Clause would amend the Employment and Training Act (NI) 1950 by removing the requirement for advance approval from DoF for employment and training schemes, regardless of the level of funding. Instead, approval would take place through the normal Department of Finance approval processes. This means the specific approval provision in the 1950 Act would be repealed.
51. Stakeholder feedback has been supportive. The public consultation received only two responses, both in favour of the Clause. The Committee for the Economy also supported it, noting that it addresses issues raised by the NI Audit Office and that no objections were received during the consultation.

Clause 5: Classification or grading of tourist amenities

52. **Clause 5** amends the Tourism (Northern Ireland) Order 1992 to provide Tourism Northern Ireland with the statutory authority to operate its Visitor Experience Grading Scheme. Tourism Northern Ireland currently has powers to grade accommodation providers but does not have explicit legal authority to grade or classify wider tourist amenities. The Clause extends these powers to include visitor attractions such as museums, tours, art venues, wildlife experiences, gardens and other attractions. The Clause provides a clear legislative basis for the existing scheme and supports consistency and assurance in the grading of tourism experiences.
53. At the Second Stage debate, Diane Forsythe MLA questioned whether Tourism NI's powers should be expanded to grade tourist amenities, given wider concerns about short-stay regulation, governance, and financial accountability. The Department of Finance subsequently explained that Tourism NI already has the power to grade accommodation but not other visitor attractions, and the clause would address that gap.

54. Stakeholder feedback has been limited but generally supportive. The public consultation received only two responses, one of which supported the clause and the other did not address the question. In its scrutiny of Clause 5, the Committee for the Economy noted that the provision amends the Tourism (Northern Ireland) Order 1992 to provide Tourism Northern Ireland with statutory authority to operate its Visitor Experience Grading Scheme for tourist amenities. The Committee for the Economy was advised that the Clause places the existing grading of visitor attractions on a clear legislative footing and supports greater consistency and assurance across the tourism sector. Having considered the Department for the Economy's evidence, the Committee indicated that it was content with the provision and confirmed its support for the Clause.

Clause 6: Support services for victims and survivors

55. **Clause 6** amends the Victims and Survivors (Northern Ireland) Order 2006 to provide The Executive Office with clear statutory authority to deliver support services to additional groups. Existing provisions enable support to be provided to victims and survivors of the Troubles through the Victims and Survivors Service. In recent years, support has also been extended to victims of historical institutional abuse and those affected by Mother and Baby Institutions, Magdalene Laundries and Workhouses, primarily relying on powers provided through Budget legislation. The Clause places these arrangements on a clearer legislative footing and enables the scope of support to be extended by regulations where required, providing a more flexible and secure legal basis for the delivery of services.
56. Committee for Finance discussions on Clause 6 have focused on the breadth of the powers and the level of Assembly scrutiny. Members questioned why the regulations would use the Negative Resolution procedure and raised concerns that the Clause gives a wide, open-ended power to expand the definition of "victims and survivors" with limited oversight. The Executive Office contend the use of the Negative Resolution procedure would allow flexibility and speed in responding to new needs, while still being subject to business cases, Ministerial

approval, legal advice, and scrutiny by the Committee and relevant oversight bodies. It stressed that the Clause is mainly intended to regularise and expand support for victims of historical institutional abuse and mother-and-baby institutions, and that the broad power is included only to allow future extension to other groups if required. The Executive Office also stated that safeguards are in place to prevent funding organisations implicated in abuse.

57. Stakeholder feedback has been limited but generally supportive. The public consultation received only two responses, one of which supported the Clause while the second respondent did not provide a view. Evidence to The Executive Office Committee explained that The Executive Office currently funds a range of services for victims and survivors, including those affected by the Troubles, historical institutional abuse, and Mother and Baby Institutions, often relying on annual Budget Act authority. The Clause would provide a clearer legal basis for this spending, allow direct funding of support services, and give flexibility to extend assistance to other groups in the future. The Executive Office Committee subsequently confirmed that it was content with the provisions of the Clause.

Clause 7: Asylum and immigration integration support services

58. **Clause 7** provides The Executive Office with statutory authority to deliver support services for individuals arriving in Northern Ireland under immigration and asylum arrangements. While immigration and asylum policy remains a reserved matter for the UK Government, TEO coordinates local services to support arrivals and promote integration, including resettlement schemes, welcome arrangements, advice and signposting services. Although funding is provided by the UK Government for this purpose, expenditure has to date relied primarily on authority provided through Budget legislation. The Clause establishes a clear legal basis for this activity and enables the categories of eligible persons to be updated by regulations in line with changes to UK Government policy.

59. Committee for Finance discussions on Clause 7 have focused on the current reliance on Budget Act authority, the limits of TEO's powers, and the use of the Negative Resolution procedure. Members asked about the level of scrutiny, particularly as the Clause would regularise spending through regulations made by the Negative Resolution procedure. Officials confirmed that spending on asylum and immigration integration is currently carried out under the Sole Authority of the Budget Act, and explained that the Clause is intended to regularise this position rather than expand powers. TEO said its role is mainly to coordinate support services such as welcome arrangements, advice, and signposting, as immigration policy remains a Westminster responsibility. It also clarified that the Clause would not address wider issues, such as accommodation providers, as these are operational matters rather than legislative ones.
60. Stakeholder feedback has been limited. The public consultation received only two responses, one supportive and one that did not answer the question. The Children's Commissioner recommended that TEO consider a Child Rights Impact Assessment, as the Clause relates to services affecting children and young people. In response, TEO said the Clause gives a legal basis to existing spending and does not change how services are delivered, therefore it did not consider a full assessment necessary.
61. TEO Committee sought further information on this issue, asking if a screening process relating to child rights regarding the Bill had been carried out and, if so, the results. TEO responded, maintaining that the purpose of Clause 7 is simply to give a legal basis to existing spending, replacing reliance on the Budget Act. The Clause does not change how funding is used or how services are delivered, rather the purpose of the Clause is to regularise current expenditure by providing a statutory basis for funding, replacing reliance on the Sole Authority of the Budget Act. TEO stated that this is an administrative change that enables TEO to provide funding for the delivery of support services. Consequently, TEO does not consider a Child Rights Impact Assessment to be required in this case. The Executive Office Committee considered this response and confirmed that they are content with the Clause as drafted.

Clause 8: Public appointments: provision of development opportunities

62. **Clause 8** is a new provision introduced to allow TEO to provide or support training and development opportunities for people interested in public appointments. While TEO sets the overall policy and individual Ministers make the appointments, the Clause aims to help people gain the skills and experience needed for these roles, improving diversity and the effectiveness of public sector boards.
63. Committee for Finance consideration of Clause 8 focused on the purpose of the new power, the need for resources, and the lack of a specific programme in place. Members asked whether additional resources would be required, including for better data collection and outreach to under-represented groups such as women and disabled people. The Committee also asked for more detail on the Boardroom Apprentice Scheme and the background to the Clause, including what types of appointments it would cover and whether selections would still be made on merit. TEO Officials explained that the Clause is intended to provide legislative cover for training and development initiatives, such as the Boardroom Apprentice Scheme, which aimed to improve diversity on public boards. They said there is no specific programme planned at present, but the power would allow future initiatives to address under-representation in areas such as age, ethnicity, and disability. TEO confirmed that appointments would continue to be made on merit.
64. Stakeholder feedback has been limited and less supportive than for other Clauses. The public consultation received only two responses, one of which was not supportive and the other did not answer the question. The Executive Office Committee completed its scrutiny and confirmed they are content with the clause as drafted noting that the aim of the Clause is to allow funding of training programmes to help people gain the skills and experience needed for public appointments, with the overall goal of improving diversity and the effectiveness of public sector boards.

Clause 9: Ending Violence Against Women & Girls (EVAWG) and Clause 10: Supplementary

65. **Clause 9** provides TEO with statutory authority to implement the Strategic Framework on Ending Violence Against Women and Girls 2024–31, and any successor strategies. The Clause enables expenditure and the operation of grant funding programmes in support of the framework’s aims, which encompass the current strategic outcomes and any comparable objectives included in future iterations. The provision ensures flexibility in delivering cross-government initiatives while placing existing arrangements on a clear legislative footing. The power is intended to be used only in exceptional circumstances where it is necessary for TEO to provide funding in place of another Department.
66. **Clause 10** sets out limitations on the exercise of the powers conferred on TEO under Clause 9. The provision ensures that these powers cannot be exercised where alternative legislative frameworks apply, including legislation relating to Freedom of Information or Data Protection. The Clause also prevents the use of the powers in circumstances where this would result in an unreasonable duplication of functions carried out by another Department without that Department’s consent. The amendment is intended to provide appropriate safeguards governing the use of the powers established under Clause 9.
67. The Finance Committee’s deliberations on Clauses 9 and 10 focused mainly on the breadth of the powers being given to TEO and the safeguards that would apply. Members questioned the limits of the wide power in Clause 9, which allows TEO to do anything it considers appropriate to support the Ending Violence Against Women and Girls (EVAWG) strategy. The Committee asked why the Clause was drafted so broadly, what exceptional circumstances were envisaged, and whether the powers could overlap with or override the statutory responsibilities of other departments, for example, in areas such as education programmes or sentencing.

68. TEO said the breadth was intentional, as tackling violence against women and girls requires a whole-Executive and whole-society approach, with flexibility to work across Departments and with new partners. It clarified that the Clause mainly regularises existing activity and removes reliance on Budget Act authority, while allowing future strategies and new approaches to be implemented quickly. It stressed that the powers would not allow TEO to impose taxes, borrow money, or breach information-sharing laws, and that any overlap with other Departments would be managed through engagement and existing scrutiny processes. TEO also pointed to Clause 10 as a safeguard, as it prevents the powers being used in ways that conflict with other legislation or that unreasonably duplicate another Department's functions without agreement.
69. Stakeholder feedback has been limited. The public consultation received only two responses, one supportive and one that did not answer the question. NICCY recommended a Child Rights Impact Assessment, given the relevance to children and young people. TEO confirmed that a full assessment had already been carried out as part of the EVAWG Strategic Framework and that it had found anticipated positive impacts with no negative effects identified. TEO Committee completed its scrutiny and confirmed that it is content with the Clause as drafted, observing that the Clauses are intended to provide a clear legal basis for implementing the strategy and funding related activity, rather than continuing to rely on Budget Act authority.

Additional deliberations on Clauses 6, 9 and 10

70. The Committee for Finance discussed in detail the financial implications of Clauses 6, 9 and 10, together with governance arrangements, and the role of the provisions in supporting leadership on victims' services and the Ending Violence Against Women and Girls (EVAWG) strategy. Members sought clarity on the level of expenditure that would transfer from reliance on annual Budget Act authority to the legislative framework and whether existing spending could be formally reflected within the Bill to enhance transparency and accountability. The Committee emphasised that clearly setting out financial allocations would

demonstrate good financial governance and help the public understand the purpose and impact of the legislative change.

71. TEO advised that future spending levels remain uncertain due to wider financial pressures and the absence of agreed future budgets. TEO Officials outlined current indicative spending, including funding for EAWG initiatives, asylum and immigration integration support services, and victims' groups, but maintained that it was not yet possible to confirm what level of funding might transfer to the new legislative arrangements. TEO indicated that further information may be available once budgets for 2026–27 are determined. TEO explained that the Clauses aim to formalise existing spending arrangements while providing greater flexibility to respond to emerging needs.
72. Members also welcomed the Clauses as important enabling provisions to strengthen leadership and coordination in supporting victims and survivors, particularly through delivery of the EAWG Strategic Framework. The Finance Committee recognised the framework as a significant milestone requiring strong central authority for the First Minister and deputy First Minister to drive cross-Departmental action and prevent responsibility from being confined solely to TEO.
73. In response, TEO emphasised that delivery cannot be achieved by the Department acting alone and highlighted the importance of partnership working, including collaboration with the Regional Trauma Network and the Department of Health. Officials stated that the provisions would provide the flexibility necessary to support coordinated, cross-government delivery and improve outcomes for victims and survivors.

Clause 11: Post graduate qualifications in educational psychology

74. **Clause 11** provides the Department of Education with statutory authority to fund students and higher education providers in relation to postgraduate courses in Educational Psychology. DE currently funds the doctoral programme at Queen's University Belfast, which represents the principal pathway for training educational psychologists required by the Education Authority; however, responsibility for funding postgraduate provision transferred to the DoE in 1999, leaving the Department of Education without an explicit legislative basis for this expenditure. The Clause addresses this anomaly by providing the necessary statutory authority.
75. DoF advised the Committee for Finance of a proposed amendment to extend the scope of the Clause to include two additional initiatives. These comprise the introduction of:
- an Initial Teacher Education bursary scheme aimed at addressing shortages in priority post-primary subjects, including mathematics, science, technology, ICT and Irish-medium education; and
 - the provision of bursaries for school leaders undertaking postgraduate study in leadership or related fields as part of the Department of Education's professional learning strategy. The amended clause enables the DE or the Education Authority to provide such bursaries directly, or through grants to higher education institutions, subject to appropriate conditions, including repayment requirements where applicable.
76. Committee for Finance consideration of Clause 11 focused mainly on the reason for the provision and whether it would require additional resources. Members asked if new funding or staffing would be needed to implement the Clause. DE explained that the issue arose because it had discovered it did not have the specific legislative power to fund bursaries for the postgraduate educational psychology course, and that the Clause was intended to correct this anomaly rather than introduce a new programme.

77. Stakeholder feedback has been limited but generally supportive. The public consultation received only two responses, one supportive and one that did not answer the question. The Education Committee examined the Clause, sought clarification on technical points, and confirmed it was content with the provision, including the rationale for Queen's University Belfast being the main source of students for the course.

Clause 12: Investigation of housing association tenancy fraud

78. **Clause 12** provides the Northern Ireland Housing Executive with statutory authority to undertake tenancy fraud investigations on behalf of registered housing associations and to recover the associated costs of providing this service. While the Housing Executive currently has powers to investigate tenancy fraud within its own housing stock, existing legislation does not permit it to carry out investigations for registered housing associations. The Clause enables information sharing between registered housing associations and the Housing Executive to support investigation and reporting arrangements. Registered housing associations will retain responsibility for their own investigations but may request the Housing Executive's involvement in more complex cases. The provision implements longstanding recommendations to establish a single tenancy fraud investigation service operating across both the social housing and housing association sectors.
79. Committee for Finance consideration of Clause 12 focused in detail on the policy rationale, operational arrangements, and safeguards around the proposed tenancy fraud investigation service. Members were told the Clause implements long-standing recommendations from the NIAO and the Public Accounts Committee to create a single investigation team for both the Housing Executive and housing associations. The Department for Communities explained that current legislation prevents the Housing Executive from investigating fraud on behalf of associations or charging for the service, and that the Clause would allow this on a cost-recovery basis with appropriate information sharing.

80. The Committee for Communities supported the overall aim, but scrutinised several key areas. It questioned the scale and nature of tenancy fraud across both sectors and requested more detailed, proportionate data on different types of fraud. Members also examined the proposed charging model, expressing concern that fees must be fair and not place an undue burden on smaller housing associations; officials said this was still being developed with the sector.
81. The Committee for Communities raised significant concerns about the impact of investigations on legitimate tenants, particularly in succession cases, and sought assurances that processes would be proportionate and sensitive. It also highlighted the need for strong, independent oversight to avoid any perception that the Housing Executive would be “marking its own homework” when investigating across the sector.
82. Members of the Communities Committee noted that the clause is only a first step and welcomed a wider Departmental review that could introduce further measures, such as new offences for unlawful subletting, in future housing legislation.
83. Overall, the Committee for Communities is content for Clause 12 to proceed, while emphasising the importance of a fair charging structure, protection of tenant rights, robust oversight arrangements, and continued work on wider tenancy-fraud reform.
84. Stakeholder feedback has been limited but supportive, with the public consultation receiving only two responses, one supportive and one neutral.

Clause 13: Setting of rate of basic allowance for councillors

85. **Clause 13** transfers responsibility for determining councillors' basic allowance from individual local councils to the Department for Communities. Under existing arrangements, councils determine the level of basic allowance payable to councillors within a maximum amount specified by the Department for Communities, resulting in variations in payments across councils. The Clause enables the Department for Communities to set a single basic allowance applicable to all councillors in Northern Ireland and requires councils to make payments in accordance with that determination. The amendment is intended to promote consistency and uniformity in councillor remuneration across all local government districts.
86. The Committee for Communities' consideration of Clause 13 focused on the rationale for transferring the power to set the basic councillor allowance to DfC and how the system should operate in practice. The Committee for Communities supported the principle of the Clause, noting that the current system where councillors are involved in decisions about their own allowances creates a conflict of interest and has led to inconsistent pay levels across councils. Members agreed that moving this function to the DfC would help ensure greater consistency and fairness.
87. However, the Committee for Communities scrutinised several key issues. It expressed strong support for the creation of an independent body to set councillor remuneration in the longer term, similar to the model used for MLAs, to remove the decision entirely from political control.
88. Members also discussed the nature of the councillor role, stressing that allowances must continue to reflect its part-time status and should not create barriers for people from ordinary working backgrounds, those with disabilities, or those with caring responsibilities.

89. In addition, the Committee for Communities raised practical concerns about timing, emphasising that any annual allowance decision must align with the council rate-setting cycle so that councils can plan their budgets properly.
90. On balance, the Committee for Communities is content for Clause 13 to proceed as an interim measure, while recommending the development of an independent mechanism for setting councillor pay in the future and clearer arrangements for implementation.
91. Stakeholder feedback has been limited, with the public consultation receiving only two responses, one supportive and one neutral.

Clause 14: Discretion as to a particular Commissioner's term of office

92. **Clause 14** is a new provision introduced to amend the Historical Institutional Abuse (Northern Ireland) Act 2019 to provide flexibility in the appointment term of the Commissioner for Survivors of Institutional Childhood Abuse. Current legislation provides for a fixed five-year term of appointment. The Clause enables the Commissioner to be appointed for a period of up to five years, allowing TEO to make appointments for a shorter duration where appropriate. The amendment is intended to provide greater flexibility in succession and appointment arrangements.
93. Committee for Finance consideration of Clause 14 focused on why flexibility was needed in the length of a commissioner's term and how this would work in practice. Members asked for examples of circumstances where appointing a commissioner for less than five years would be necessary or beneficial. TEO officials explained that the current legislation fixes the term at five years, but an Independent Statutory Review recommended that the role continue for a shorter period. The Clause is therefore an administrative change to allow terms of up to five years, giving Ministers flexibility to implement the review's recommendations.

94. Members from the Committee for Finance also asked whether the length of an appointment would be made public and whether reasons would be given if a term shorter than five years was chosen. TEO said the change was mainly about regularising the current position and providing flexibility, noting that the present commissioner's term already runs to December 2027. Future decisions would depend on the circumstances at the time and the wider role of the Commissioner. Evidence highlighted that the amendment is needed because the existing legislation only allows five-year terms, which could prevent Ministers from acting on recommendations from statutory reviews. The Clause would instead allow appointments for periods of up to five years, providing the flexibility needed to implement those recommendations.
95. Stakeholder feedback has been limited, with the public consultation receiving only two responses, one supportive and one neutral. The Executive Office Committee confirmed they completed their scrutiny and are content with the Clause as drafted.

Clause 15: Northern Ireland Tourist Board (Tourism NI)

96. **Clause 15** amends the Tourism (Northern Ireland) Order 1992 to give DfE greater flexibility in relation to Tourism NI fees. It allows DfE to exempt or reduce fees in exceptional circumstances, such as sector closures, and to introduce or increase fees for services or events that support and improve tourism. The Clause confers a delegated power on DfE to make provision in relation to such fees by Regulations, which will be subject to the Negative Resolution procedure in the Assembly.
97. Committee for Finance consideration of Clause 15 focused on how the provision would change Tourism NI's existing powers and the nature of the delegated powers. Members asked whether any of the Bill's provisions would nullify or set aside current legislation. The Department explained that Clause 15 would repeal an existing article in the Tourism (Northern Ireland) Order 1992 and replace it with a new power allowing Tourism NI to charge fees to recover the reasonable costs of activities aimed at encouraging tourism and improving accommodation and amenities. It would also allow fees to be charged for

certificates or approvals issued by the Board. The Clause uses the Negative Resolution procedure for the delegated legislation.

98. Stakeholder feedback has been limited but generally supportive. The public consultation received only two responses, one supportive and one neutral. The Economy Committee indicated its support for the Clause, noting that it addresses findings from the NI Audit Office and that the consultation produced no objections. The NI Fiscal Council commented more broadly on Clauses relating to fees and charges, stating that such charges can make a significant contribution to public finances when set at full cost-recovery levels, and can help support the long-term sustainability of public services.

Clause 16: Marine licensing

99. **Clause 16** amends the Marine and Coastal Access Act 2009 to provide DAERA with greater powers to charge fees for activities for which a marine licence is required. The clause enhances DAERA's powers as the appropriate licensing authority for the Northern Ireland Inshore Region by introducing powers to charge for pre-application advice and assistance services, monitoring compliance with licence conditions, and dealing with applications for the variation, suspension, transfer and other administrative changes relating to licences. In doing so, it will enable DAERA to deliver a more effective Marine Licensing service by increasing cost recovery for marine licensing services currently provided.
100. The Clause confers a delegated power on DAERA to make provision for such fees by regulations, which will be subject to the Negative Resolution procedure in the Assembly.
101. Committee for Finance consideration of Clause 16 focused on the introduction of new fees for marine licensing services and the potential impact on projects and applicants. The Clause would allow the Department for Agriculture, Environment and Rural Affairs to charge reasonable, cost-recovery fees for services it currently provides without charge, such as pre-application advice, compliance monitoring, and licence variations or transfers.

102. The Agriculture, Environment and Rural Affairs Committee examined the operational context and questioned officials about the need for the fees, the impact on applicants, and how charges would be set. Officials explained that increasing demand for marine activities, particularly offshore wind projects, had significantly increased the workload, especially for pre-application advice, and that existing fees did not reflect the work involved. They confirmed that no additional Departmental resources would be required and that the new charges would help sustain the service and improve delivery. Members asked how “reasonable” fees would be determined and whether they might deter applications; officials said costs had been benchmarked against staff time and comparable regimes in other jurisdictions. Questions were also raised about issues such as decommissioning of projects, with officials confirming that this was under discussion but not yet linked to fees.
103. During evidence from the Northern Ireland Marine Task Force, the AERA Committee accepted the need for cost recovery but raised concerns about the impact of fees on marine nature restoration projects. They suggested exemptions or reduced fees for projects with positive environmental outcomes and warned that higher costs, especially hourly charges, could divert funding away from restoration work or discourage projects altogether. They also highlighted the need for a separate licence category and faster processing times to suit short-term funding cycles. DAERA officials indicated that the Clause could support more streamlined licensing processes, which would help such projects proceed more efficiently.
104. Wider stakeholder feedback has been limited. The public consultation received only two responses, one supportive and one neutral. The NI Fiscal Council commented more generally on Clauses relating to fees and charges, noting that cost-recovery charging can contribute significantly to the sustainability of public services and the Executive’s finances. Overall, the Committee for Agriculture, Environment and Rural Affairs was content with the text and intent of Clause 16 following its scrutiny.

Clause 17: Travel concession passes

105. **Clause 17** gives the Department for Infrastructure the power to charge a fee for issuing or replacing a SmartPass under the Concessionary Fares Scheme. The scheme provides free or discounted travel to groups at risk of social exclusion, but rising costs and a growing eligible population have put pressure on its affordability. Charging a fee would help reduce costs and support the scheme's long-term sustainability. DfI could set fees above the administrative cost, but total income from fees in a year must not exceed the overall cost of issuing SmartPasses, allowing for reduced fees for certain groups where appropriate.
106. Committee for Finance scrutiny of Clause 17 focused heavily on the proposed power to introduce a SmartPass fee, the level of Assembly oversight, and the potential impact on vulnerable users. Members from both the Finance and Infrastructure Committee questioned whether the Clause would allow the concessionary fares scheme to be reduced or abolished. The Department for Infrastructure confirmed that the power relates only to an administrative fee and would not affect eligibility or entitlements. Members from the Committee for Finance also queried how the proposed fee (illustratively estimated at around £12) had been calculated, when it might be introduced, and whether it would be revenue-neutral. The Department for Infrastructure explained that the figure was only indicative, based on administrative costs of around £700,000–£750,000 per year, and that the final fee would be set to recover costs only, with possible exemptions or differential charges for certain groups. Department for Infrastructure officials confirmed that no modelling had yet been done on whether a fee might deter uptake, but that impacts on low-income or vulnerable users would be considered and exemptions explored.
107. Both the Committee for Finance and Committee for Infrastructure also raised concerns about transparency and scrutiny. Both Committees noted that the Clause was subject to the Negative Resolution procedure and argued this would provide limited oversight for what was effectively a new policy.
108. The Committee for Infrastructure formally stated its preference for the Affirmative Resolution procedure, and the Finance Committee pressed the

Department for Infrastructure on this point. In response, it agreed to move to the Affirmative Resolution procedure for the fee-setting regulations, recognising the need for greater transparency and Assembly scrutiny.

109. The Committee for Finance highlighted that it will be important for a message to be communicated to the public highlighting that the charge will still be low and is not a revenue-raising measure; rather, it is designed as a recovery measure for the cost of the current scheme, with any additional funding raised used to provide further travel concessions for vulnerable groups.
110. The Committee for Finance further examined practical and social implications. Questions covered the design of the online application system, whether existing government platforms could be used, the emotional and social value of the SmartPass, and concerns raised about deterrent effects on low-income users. The Department for Infrastructure acknowledged these concerns, emphasised that the fee was not intended to raise revenue, and said any income would be limited to administrative costs and could help sustain or enhance concessionary travel in future.
111. Stakeholder feedback was limited. The public consultation received two responses, one supportive and one neutral. The Northern Ireland Fiscal Council commented more broadly that cost-recovery fees can make a significant contribution to the sustainability of public services and the Executive's finances.
112. Gerry Carroll MLA (Committee for Finance) indicated his opposition to the Clause throughout deliberations.

Clause 18: Advances out of Consolidated Fund: increase in limit

113. **Clause 18** amends Article 6 of the Financial Provisions (Northern Ireland) Order 1998 in relation to advances made from the Consolidated Fund. Existing provisions enable DoF to make advances to Departments to meet urgent or unforeseen expenditure, including during major incidents or emergencies, without the need to await the passage of Budget legislation. Such advances are

currently limited to 2 per cent of the authorised expenditure for the previous financial year. The Clause increases this limit to 4 per cent, providing enhanced flexibility to respond to emergencies and support the continued delivery of public services.

114. Committee for Finance scrutiny of Clause 18 focused on the rationale for increasing the contingency advance limit from 2% to 4% and how this compared with arrangements in Scotland and Wales. Members questioned why Northern Ireland's limit was already higher than the 0.5% limits in those jurisdictions and what justified increasing it further. The Department of Finance explained that Northern Ireland operates a different cash management system, where limits are controlled at Departmental level rather than across the block as a whole. This means individual Departments may need advances even when overall funding is available, creating greater risk of the limit being reached. Officials said that in recent years large in-year allocations and delays in Budget legislation had shown that the 2% limit **could** be insufficient, potentially leaving Departments unable to pay wages or bills if Royal Assent for the Budget Bill was delayed. The increase to 4% was therefore presented as a prudent safety net to maintain public services during emergencies or legislative delays.
115. The Committee for Finance asked whether the 2% limit had actually been reached and whether existing processes already managed such risks. The Department of Finance said the limit had not been breached, but there had been several occasions, such as during COVID-19; Department of Health pressures; and delays to Budget Bills where Departments were close to requiring significant advances. Officials argued that even a short delay in passing a Budget Bill or securing Royal Assent could cause the limit to be exceeded, leading to an immediate halt in payments despite funds being available.
116. The Committee also questioned why emergency legislation could not be used instead and the Department responded that accelerated legislation would still

take time, require Assembly support, depend on Royal Assent, and might not be possible if the Assembly were not sitting.

117. Given these concerns, the Committee requested a second RaISe briefing specifically on Clause 18 to examine the evidence, historic use of the power, and comparisons with other jurisdictions. That briefing noted that the 2% limit had never been breached, even in exceptional years, and highlighted the differences in how contingency limits operate across the UK. The Committee also sought further detail from the Department on the analysis behind the proposal, how the 4% figure was chosen, and how the powers would operate in practice. The Department of Finance said the increase was based on its assessment of cash-flow risks and past advance requests, highlighting that it is a devolved matter not requiring Treasury approval. It emphasised that advances are temporary, must be repaid once a Budget Act is passed, and do not bypass Assembly control over spending.

118. The Committee for Finance agreed to seek the Department of Finance commitment that it will notify the Committee when an advance is made from the Consolidated Fund. DoF officials indicated that this was already part of processes set down in the 'Supply Estimates Manual' and forwarded the relevant section of the guidance to the Committee for its information and consideration. The Department agreed to an addition to the Bill's Explanatory and Financial Memorandum, which further ensures that Committee for Finance receives a notification of each drawdown from the Consolidated Fund. The update to the Memorandum in relation to Clause 18 will be as follows:

“DoF will normally only authorise an advance after the notification of the Assembly and Finance Committee has been made, or at least arranged. The circumstances in which advances may be agreed before notification to the Assembly and Finance Committee are limited to cases:

- *Where the urgency justifies making the advance before a statement has made*

- *That arise during an Assembly recess and so notification cannot be made until the Assembly returns”*

119. Stakeholder feedback was limited. The public consultation received two responses, one supportive and one neutral. The NIFC supported the added flexibility, noting that the COVID-19 experience showed the 2% limit could restrict sensible action in certain circumstances. However, it also raised concerns about transparency and suggested that the Assembly or the public should receive clearer information whenever such advances are used.

Clause 19: Petroleum and minerals: removal of requirement for separate accounts

120. **Clause 19** removes the requirement for DfE to produce separate accounts for receipts and expenditure under the Mineral Development Act 1969 and the Petroleum (Production) Act 1964. The change is intended to improve efficiency, as these transactions are already included in DfE’s main resource accounts.

121. Committee for Finance consideration of Clause 19 focused on its practical impact and whether it would require additional resources or affect existing powers. Members asked whether any new staffing or funding would be needed to implement the Clause. The DfE confirmed that no additional resources would be required, as the Clause simply removes the legal requirement to maintain separate cash accounts for petroleum and mineral licensing. These transactions are already included in the Department’s main Resource Accounts.

122. Stakeholder feedback has been limited and mixed. The public consultation received two responses, one not supportive and one neutral. The Committee for the Economy indicated its support for the Clause, noting that it addresses findings from the NIAO and that the consultation process raised no substantive objections.

Clause 20: Appointment of auditor for Northern Ireland Audit Office

123. **Clause 20** amends the Audit (Northern Ireland) Order 1987 to transfer responsibility for appointing the External Auditor of the NIAO from DoF to the Northern Ireland Assembly Audit Committee. Under existing arrangements, the DoF formally makes the appointment, although this occurs on the endorsement of the Assembly Audit Committee and the Department has limited ongoing involvement in the process. The Clause provides for the Assembly Audit Committee to assume full responsibility for the appointment, reflecting agreement among the DoF, the NIAO and the Assembly Audit Committee, and strengthening Assembly oversight arrangements.
124. Committee for Finance scrutiny of Clause 20 focused on the proposed transfer of responsibility for appointing the NIAO External Auditor from DoF to the Assembly's Audit Committee. Members asked whether the Audit Committee had the capacity and resources to take on this role, what additional support might be needed, and what the financial implications would be. The Department of Finance explained that the Clause was intended to enhance the independence of the NI Audit Office by moving the appointment power from an Executive Department (i.e. DoF) to the Assembly. It said there would be no resource impact on Departments and that procurement costs were modest around £7,000 every three to five years and already incurred under the current system.
125. However, the Assembly Audit Committee raised significant concerns about the practical implications of the transfer. While it supported the principle of the change and noted that it reflected a previous recommendation to align Northern Ireland with other UK jurisdictions, it said it did not have the capacity or resources to run procurement exercises or manage multi-year contracts. It was also concerned that the Clause, as drafted, would require it to determine remuneration and contract terms, roles it considered inappropriate for a scrutiny committee.

126. The Assembly Audit Committee considered a range of options. These included:

- Option 1: the NIAO advising the Audit Committee on the appointment of its external auditors, similar to other UK jurisdictions;
- Option 2: the Department of Finance continuing to run the procurement process and advising the Audit Committee, which would then formally approve the appointment;
- Option 3: the Assembly Commission undertaking procurement and advising the Audit Committee on the appointment;
- Option 4: transferring the appointment power to the Assembly Commission instead of the Audit Committee;
- Option 5: doing nothing for now and leaving the current arrangements in place, with the Department of Finance retaining responsibility; and
- Option 6: pursuing longer-term governance reform of the NIAO, including establishing it as a separate corporate body with a statutory board, which would allow fuller alignment with other UK audit models.

127. After considering these options, the Assembly Audit Committee advocated that the most appropriate approach at this stage was to retain the existing system. It therefore indicated that Option 5 (“do nothing”) was preferable, given the unresolved practical and governance issues and the time needed to consider wider reforms.

128. The Finance Minister accepted this position and proposed an amendment to remove Clause 20 from the Bill in its entirety, meaning responsibility for appointing the External Auditor would remain with DoF. The amendment reflects the Committee’s view that the transfer should not proceed until suitable support arrangements or wider governance reforms are in place, and it should be dependent on the agreement of the Assembly Audit Committee to undertake this function.

Clause by Clause Scrutiny of the Bill

129. Having considered the written and oral evidence received on the Bill, the Committee undertook its formal Clause-by-Clause consideration at its meeting on 4 March 2026 - see Minutes of Proceedings in Appendix 4 and Minutes of Evidence in Appendix 5.

Clause 1

130. The Committee was content with this Clause as drafted by the Department.

Clause 2

131. The Committee was content with this Clause as drafted by the Department.

Clause 3

132. The Committee was content with this Clause as drafted by the Department.

Clause 4

133. The Committee was content with this Clause as drafted by the Department.

Clause 5

134. The Committee was content with this Clause as drafted by the Department.

Clause 6

135. The Committee was content with this Clause as drafted by the Department.

Clause 7

136. The Committee was content with this Clause as drafted by the Department.

Clause 8

137. The Committee was content with this Clause as drafted by the Department.

Clause 9

138. The Committee was content with this Clause as drafted by the Department.

Clause 10

139. The Committee was content with this Clause as drafted by the Department.

Clause 11

140. The Committee was content with this Clause, noting the Department of Education's proposed amendment.

Clause 12

141. The Committee was content with this Clause as drafted by the Department.

Clause 13

142. The Committee was content with this Clause as drafted by the Department.

Clause 14

143. The Committee was content with this Clause as drafted by the Department.

Clause 15

144. The Committee was content with this Clause as drafted by the Department.

Clause 16

145. The Committee was content with this Clause as drafted by the Department.

Clause 17

146. The Committee was content with this Clause, in light of the Department for Infrastructure's proposed amendment. Gerry Carroll MLA indicated his opposition to the Clause.

Clause 18

147. The Committee was content with this Clause, in light of the Department of Finance's update to the Explanatory and Financial Memorandum.

Clause 19

148. The Committee was content with this Clause as drafted by the Department.

Clause 20

149. The Committee undertook considerable scrutiny of the Clause and agreed that it should be removed from the Bill, an amendment that the Department of Finance has agreed to pursue.

Clause 21

Interpretation

150. The Committee was content with this Clause as drafted by the Department.

Clause 22

Commencement

151. The Committee was content with this Clause as drafted by the Department.

Clause 23

Short title

152. The Committee was content with this Clause as drafted by the Department.

Links to Appendices

Appendix 1: Memoranda and Papers from the Department for Finance

[Administrative and Financial Provisions Bill: Memoranda and Papers from the Department of Finance.](#)

Appendix 2: Second Stage Debate

[Second Stage Debate: Official Report](#)

Appendix 3: Written Submissions

[Administrative and Financial Bill: Written Submissions](#)

Appendix 4: Minutes of Proceedings

[Administrative and Financial Provisions Bill: Minutes of Proceedings](#)

Appendix 5: Minutes of Evidence

[Administrative and Financial Provisions Bill: Minutes of Evidence](#)

Appendix 6: Research Papers

[Administrative and Financial Provisions Bill: Research Papers](#)

Appendix 7: List of Witnesses that gave evidence to the Committee

- TEO Officials
- DfI Officials
- DoF Officials

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