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Review of Costs: Display of Flags and Emblems Bill

RalSe – Public Finance Scrutiny Unit

Seeking to support Northern Ireland Assembly scrutiny, this Review of Costs addresses key potential “public purse” implications arising from [the Display of Flags and Emblems Bill](#), if enacted and implemented as introduced. The Bill seeks to tackle the persistent issue of public property abuse to display flags or emblems that are designed to exclude or intimidate. It should be read in conjunction with RalSe Bill Paper [NIAR 88-2026](#) (dated 01 October 2026), which addresses policy considerations arising from the Bill.

This information is provided to a Member of the Legislative Assembly (MLAs) in support of their duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for it.

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Key Points

- The [Display of Flags and Emblems Bill](#) (the Bill) was introduced in the Northern Ireland Assembly on 30 June 2026. It seeks to tackle the persistent issue of public property abuse when displaying flags or emblems that are designed to exclude or intimidate¹. It places a duty on the Department for Infrastructure (DfI) to remove flags or emblems that are harmful, exclusionary, discriminatory or associated with proscribed organisations from public or sensitive places.
- If enacted and implemented, the introduced Bill would place a duty on the DfI to remove flags or emblems that are attached to public street furniture and are “*harmful, exclusionary, discriminatory or associated with proscribed organisations from public or sensitive places*”².
- The Bill would require DfI to establish an online notification portal and to develop, consult upon and periodically review a Code of Practice relating to the display of flags and emblems.
- The Bill's accompanying Explanatory and Financial Memorandum (EFM) anticipates resource and staffing implications for both DfI and the Police Service of Northern Ireland (PSNI), but states that these cannot currently be quantified.
- Existing DfI data indicates that the Department receives approximately **195 complaints per annum** relating to flags and emblems. The EFM acknowledges that the Bill could increase reporting levels, with associated administrative and enforcement costs.
- Based on **illustrative** scenarios prepared for this paper, annual DfI staffing costs associated with removing flags or emblems could range from approximately **£20,000 to £30,000**, excluding transport, specialist equipment and wider operational costs.
- The Bill requires DfI to develop a Code of Practice, but is silent about how and what that Code would include. Illustrative staffing scenarios suggest that public purse costs to develop such a Code could range from

¹ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

² [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

approximately **£98,000 to £145,000**, depending on the staffing model adopted and the extent of consultation required.

- Taking both flag and emblem removal activity and Code of Practice development into account, **indicative** DfI resource costs could range from approximately **£118,000 to £175,000**: actual costs remain unknown at present.
- The Bill, if enacted and implemented as introduced, could generate additional resource implications for the PSNI where police assistance is required to support such removals. **Illustrative** scenarios suggest that annual police resource requirements could be equivalent to between **£28,000 and £42,000** of officer time: actual costs would be dependent on demand and operational circumstances.
- The PSNI currently does not centrally collate data on complaints relating to flags and emblems, associated removals or the resources used to support such activity. Consequently, it is not possible to estimate potential policing costs that could arise from the Bill.
- The Bill also could generate additional resource implications for the Northern Ireland Courts and Tribunals Service (NICTS), through the administration, processing and enforcement of fines arising from offences that would be created by the Bill.
- While such fines could generate revenue, the Bill does not contain any provision that would enable DfI to retain income arising from the specified fines, to offset implementation costs that would arise under the Bill. Thus, any such income typically would accrue to the Northern Ireland Consolidated Fund under prevailing financial arrangements under current devolution.
- Of note in this context, there is insufficient data within either DfI or PSNI to accurately determine the level of resources (and associated costs) currently expended on the removal of flags and emblems. Furthermore, if enacted and implemented as introduced, the Bill could increase both the number of flags and emblems displayed and the number of complaints associated with them.

- Assembly consideration of the Bill's public purse implications occurs within a challenging public finance context, at both central and devolved levels of government. Northern Ireland departments face ongoing pressures and constrained departmental budgets, including PSNI resource shortages and wider competing public service demands.

Introduction

This Review of Costs aims to support Northern Ireland Assembly Members in their plenary, committee and constituency capacities, when scrutinising key “public purse” implications that could arise from the [Display of Flags and Emblems Bill](#) (the Bill) – as introduced into the Northern Ireland Assembly by a Member of the Legislative Assembly (MLA) – the Bill Sponsor on 30 June 2026. The Bill seeks to place a duty on the Department for Infrastructure (DfI), to remove flags or emblems that are *harmful, exclusionary, discriminatory or associated with proscribed organisations from public or sensitive places*.³

The Paper relies on sources available to the Public Finance Scrutiny Unit (PFSU) within the Assembly’s Research and Information Service (RaISe) at the time of writing. Those include: the introduced Bill⁴; its accompanying Explanatory and Financial Memorandum (EFM)⁵; the summary of the Bill’s Consultation document⁶; and, the Assembly Second Stage debate about the Bill⁷. Its contents are not intended to be exhaustive and are structured as follows:

1. [Background to the Bill proposals](#);
2. [The Bill, as introduced](#);
3. [Public finance context in Northern Ireland](#);
4. [Key potential “public purse” considerations](#);
5. [Use of secondary legislation](#); and,
6. [Concluding remarks](#).

Any discussion in the Paper about the prevailing law, including existing legislation, is not intended to provide legal advice or opinion. Instead, it seeks to orientate the Paper’s discussion. Please note that the identified key potential public purse implications are not intended to provide an exhaustive list. Included

³ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

⁴ [Display of Flags and Emblems Bill](#)

⁵ [display-of-flags-and-emblems-bill---as-introduced---efm-v2.pdf](#)

⁶ [W 2504 Summary - PMB Consultation.pdf](#)

⁷ Prepared for Bill Sponsor – not published.

throughout are potential scrutiny points in blue boxes, which Members, including those in the Committee for Infrastructure, may wish to draw on.

For wider social or policy considerations relating to the Bill, refer to RaISe Bill Paper [NIAR 88-2026](#) (dated 01 October 2026), which addresses policy considerations arising from the Bill, as introduced.

1 Background to the Bill proposals

As noted in the Bill's [Explanatory and Financial Memorandum](#) (EFM):

...the Bill seeks to tackle the persistent issue of public property being abused for the display of flags or emblems which are designed to exclude or intimidate. To address this, the Bill will place a duty on the Department for Infrastructure (the Department) to remove flags or emblems that are harmful, exclusionary, discriminatory or associated with proscribed organisations from public or sensitive places. It will also provide a clear and fair legal framework governing the circumstances under which other flags or emblems may be displayed – striking a balance between respect for cultural expression while preventing intimidation, territorial marking, and the coercive use of symbols in public places. The Bill Sponsor understands that at times this assessment will be fact-specific and subjective in the absence of appropriate principles underpinning legislative duties.

2 Bill, as introduced

The [Bill, as introduced](#), contains nine clauses, which include:⁸

Table 1: Summary of the Bill, as introduced

Part	Clause	Effect of Clause if enacted
Part 1	1	Removal of flags or emblems in the public interest: This clause places a duty on the DfI, as the owner of street furniture), to remove flags or emblems that are displayed in a public place, if it is public interest to do so. ⁹
	2	Sensitive places: This allows for the removal of flags or emblems from the vicinity of sensitive places. The Clause provides information on what is considered sensitive including schools, medical facilities, leisure centres and libraries and other shared communal places such as shopping centres, public parks and arterial routes. The Bill makes provision for and applies to any other place where public services are provided and shared communal places that people could expect to have access to.
	3	Procedure for / notification of, or giving views on flags or emblems: This clause requires the Department to provide an online portal for voluntarily notifying the display of flag(s) and/or emblems. The portal should also allow the public to provide their views on the display of the flag or emblem, to ensure (as far as practicable) that displays remain in line with a Code of Practice as outlined in the report of the Commission on Flags, Identity, Culture and Tradition (FCIT ¹⁰).
	4	Code of Practice: This Clause requires the Department to issue a Code of Practice on the display of flags and emblems, within 18 months of the Bill becoming an Act. It also places an obligation on the Department to consult with key stakeholders (including the Northern Ireland Human Rights Commission, The Equality Commission for Northern Ireland, and the PSNI) on the Code of Practice in advance

⁸ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

⁹ [The display of flags and emblems Bill \(as introduced\) Explanatory and Financial Memorandum](#)

¹⁰ [Commission on Flags, Identity, Culture and Tradition - Final Report](#)

		of it being issued. The Code of Practice is required to consider the final report of the Commission on FICT ¹¹ .
	5	Offence of obstructing the Department in removal of flag or emblem: This Clause details the implications of obstructing the removal of a flag or emblem. The maximum penalty for such an offence is a fine not exceeding level 3 ¹² .
	6	Request for assistance from the police: This clause permits the Department to request the assistance of the PSNI in the removal of a flag or emblem if the Department feels that there could potentially be a breach of the peace, or if there is a concern that a person acting on its behalf may be obstructed from removing the flag or emblem.
	7	Interpretation: This Clause provides interpretation of the terms used in the previous six Clauses.
	8	Commencement: This Clause notes that if enacted, Clauses 1, 5 and 6 would come into operation on 1 January 2028. The remaining Clauses would come into operation within 12 months (or as soon as is practicable after), from the date that the Bill receives Royal Assent.
	9	Short title: this Act may be cited as the Display of Flags and Emblems Act (Northern Ireland) 2026.

Source: [Display of flags and emblems bill EFM](#)

¹¹ [Commission on Flags, Identity, Culture and Tradition - Final Report](#) (2021)

¹² A level 3 fine is £1,000. [The Fines and Penalties \(Northern Ireland\) Order 1984](#)

3 Public finance context in Northern Ireland

Before considering key potential public purse implications arising from the introduced Bill, some public finance context-setting is provided below, to highlight the challenging financial and budgetary context in which Assembly Members consider the introduced Bill.

3.1 “Public purse” defined

The “public purse” refers to public funds raised through taxation and other sources of government revenue. Government departments (including their Ministers and individual officials) are custodians of the “public purse” – meaning they are required to use public funds “efficiently, effectively and economically”. Moreover, departmental Accounting Officers are personally responsible for ensuring value for money in accordance with public finance management principles.

In Northern Ireland, the public purse encompasses the Northern Ireland Block Grant from His Majesty’s (HM) Treasury; revenues raised regionally; and other funding sources. The Northern Ireland Executive is responsible for allocating those monies through the Executive Budget, which it is to do so in line with the financial arrangements under current devolution, including requirements specified in the [Budget Sustainability Plan](#) and the accompanying [Budget Improvement Plan Roadmap](#), which collectively aim to improve Northern Ireland public finances, while seeking to balance numerous competing priorities and demands for limited available funding.

Any public purse costs that could arise from the Flags and Emblems Bill would be met by departmental spending – that is, either within the existing Department for Infrastructure (DfI), and PSNI budgets, or through reprioritisation within the Executive’s overall spending envelope.

3.2 Central and Devolved Public Finance Context

The central and devolved budgetary contexts remain challenging across the United Kingdom, due to a number of contributory factors that are relevant to

Assembly consideration of this Bill. **Table 2** below summarises the most significant developments from February 2024 to the time of writing.

Table 2: Challenging budgetary context - Contributory factors dating from February 2024 to present

Implementation of Political Agreements (February 2024 - Present)

Since the restoration of the Executive in February 2024, Departments have been undertaking work to facilitate the Executive's implementation of political and financial agreements – such as the [Interim Fiscal Framework](#) (May 2024), the [Budget Sustainability Plan](#) (October 2024) and the accompanying [Budget Improvement Plan Roadmap](#) (December 2024), as well as the establishment of [Interim Transformation Board](#) (March 2025). These measures have been broadly targeted to improve the position of Northern Ireland's public finances

Budget Information Gathering Exercise (August-September 2024)

The Department of Finance (DoF) undertook a 2025-28 Budget Information Gathering Exercise, requesting returns from all Northern Ireland Departments, marking the start of the planning stage in the 2025/26 Northern Ireland Executive Budget cycle. The DoF found that “Departments identified a reported £767 million of unfunded pressures”, as [reported](#) to the Assembly on 23 September 2024.

UK Autumn Budget 2024 (October 2024)

The [Chancellor's Autumn Budget 2024](#) set out some of the multi-year competing pressures facing the United Kingdom Government, potentially adversely impacting the Government's spending power in certain areas, along with other decisions relating to social security - see RaISe Briefing Paper 47/24 entitled “[Chancellor's Autumn Budget 2024: initial considerations for Northern Ireland](#)”.

Departmental Bids Exceed Budget Allocation (December 2024)

Northern Ireland Departmental bids for 2025/26 [resource and capital](#) expenditure exceeded the [Northern Ireland Budget](#) allocated by the United Kingdom Government to the Executive.

Later that month, the [2025/26 Draft Executive Budget](#) and accompanying [Written Statement](#) by the Minister for Finance highlighted ongoing “pay and inflationary pressures” and “growing demands” on public services.

UK Spring Statement 2025 (March 2025)

The [Chancellor's 2025 Spring Statement](#) updated the House of Commons on the United Kingdom economy and public finances. Her Statement was accompanied by an Economic and Fiscal Forecast from the [Office for Budget Responsibility](#) (OBR). It also announced a number of policy decisions, which included reforms to the welfare system, increased defence spending and a £3.25 billion (b) [“Transformation Fund”](#) to reform public services. (Important to note this central government development, as the Northern Ireland Executive Budget is a sub-cycle within the United Kingdom Government’s Budget cycle.) DoF officials thereafter explained during the Assembly Finance Committee [meeting](#) that:

.... on the allocations out of that fund, it will depend on which Whitehall departments get allocations from it so we don't get it on the £3.25 billion we'll get it on the allocations

Executive Agrees 2025/26 Budget (3 April 2025)

The Executive agreed the [2025/26 Executive Budget](#), which the Finance Minister [described](#) as “sets out a direction of travel” which “clearly prioritises its Programme for Government priorities”.

US Trade Tariffs (4 April 2025)

The American President announced substantial international trade tariffs, resulting in: significant declines in global equity markets; volatility in bond market; the subsequent 9 April 90-day pause on some new US tariffs; other countries' similar

pauses; further consideration of retaliatory tariffs on the US; and an international trade war arising between the US and China.

US-UK Trade Deal (8 May 2025)

A non-binding trade deal was agreed by between the US and UK Governments. The general terms of the new trade deal were subsequently published in the [UK-US Economic Prosperity Deal](#) (EPD); the deal non-binding, meaning on-going further negotiations to work through the detail of the deal.

Executive Spending Plans Published (24 June 2025)

The DoF published its [2025-26 Budget Factsheet](#), setting out the Executive's spending plans for the one-year period from 1 April 2025 to 31 March 2026.

Finance Minister Written Statement (3 October 2025)

The Executive's Finance Minister provided a Written Ministerial Statement detailing [Treasury Funding Available 2026-2029/30](#).

UK Autumn Budget 2025 (26 November 2025)

The [Chancellor's Autumn Budget 2025](#) detailed the United Kingdom Government's resource spending plans up to 2028/29 and capital plans up to 2029/30.

NI Draft Multi-Year Budget (6 January 2026)

The Finance Minister published the [Draft Budget 2026-2029/30](#) (not Executive agreed) and announced an eight-week public consultation on the proposals.

Treasury Agrees £400m Reserve Claim (11 February 2026)

HM Treasury [agreed](#) a reserve claim for the Northern Ireland Executive, to provide £400 million for 2025/25, which is to be repaid over three years. The Finance

Minister confirmed in a [written statement](#) that same day that the £400 million would be allocated as follows, as agreed by Executive:

- Department of Education - £214.6 million
- Department of Health - £185.4 million

Treasury Agrees £400m Reserve Claim (11 February 2026)

The [Chancellor delivered her Spring Forecast 2026](#)

Later that day, in an [Oral Statement](#) to the Assembly, the Finance Minister confirmed additional £390 million Barnett consequentials over the next three-year period, comprising: Resource DEL - £380 million; and, Capital DEL - £9 million

UK Spring Forecast 2026 (3 March 2026)

The Chancellor delivered her [2026 Spring Forecast](#). Later that day, in an Oral Statement to the Assembly, the Finance Minister confirmed additional £390 million Barnett consequentials over the next three-year period, consisting of £380 million RDEL and £9 million CDEL.

Update on Multi-Year Budget Discussions (16 April 2026)

Speaking publicly following a meeting of Executive Ministers, the [deputy First Minister](#) stated that the Executive wanted a multi-year Budget agreed *as quickly as we can*. She added:

...but the reality is that there is a very, very significant shortfall...the moment that Budget would be agreed, unless we secure additional resource from the Treasury, would simply lead to significant cuts and massive impacts in terms of our public services and on the people that we are here to serve.

The [Finance Minister](#) echoed these sentiments, stating that "to achieve the ambition of the Budget is going to take an injection of investment from the British Government."

Parties Meet SoSNI on Budget Progress (2 July 2026)

Speaking after the meeting, [Hilary Benn MP](#) said they had 'agreed a programme of work' that will 'look, first of all, at the pressures that the Executive's finances are facing'.

He said the work would also look at the Executive's plan for "fiscal sustainability, efficiencies and public service transformation".

Budget Act Deadline Passes (31 July 2026)

As the Executive were unable to pass a Budget by this deadline, an automatic departmental expenditure limit of 95% of last year's funding was triggered under prevailing legislation.

Executive Writes to PM on Financial Pressures (13 August 2026)

The Executive collectively [wrote](#) to PM Andy Burnham, calling for a 'fair funding envelope'. The letter said the current funding from Westminster 'does not provide a sufficient basis to fund public services' in NI.

SoSNI Statement on Budget Impasse (24 August 2026)

SoSNI Chris Bryant MP [said](#) the Executive will have to engage in 'self-help' and look at revenue raising to resolve Northern Ireland's budget issues. He further added "I understand the financial pressures that there are in Northern Ireland, and I'm very happy to take them very seriously."

PM confirms SoSNI talks on the Budget (2 September 2026)

In response to a question at PMQs, the PM stated:

Our first responsibility is to get Stormont government up and running and functioning properly with a budget. I have empowered the Northern Ireland Secretary to go into talks to resolve that issue, and we

can continue the conversation on the broader issues about reform once we have got that in place¹³.

SoSNI (2 September 2026)

Following discussions with the Executive parties the SoSNI [offered](#) a financial package of £350 million per year over the next three years. In response the Executive parties stated that the package did not meet the Executives funding requirements and negotiations would continue.

SoSNI updated funding offer (24 September 2026)

Following discussion with Executive parties, the SoSNI [announced](#) a further funding package. The package addresses issues raised in discussions, and includes:

- £1.25 billion extra funding for the Executive over three years
- £150 million for transformation of public services
- £100 million for social housing
- £75 million to address fraud and error in the benefit system

3.3 Dfl allocations in the Finance Minister's January 2026 [Draft Budget](#)

The Draft Budget 2026-2029/30 public consultation document - published by the Northern Ireland Finance Minister on 6 January 2026 - closed on 3 March 2026. That document outlined Departmental proposed allocations, including Dfl's and Department of Justice's (DoJ's), for the specified period, in terms of Resource Delegated Expenditure Limits (RDEL) DEL and Capital Delegated Expenditure Limits (CDEL) as well as previous Executive commitments and Executive earmarked, as detailed below in Tables 3-4.

¹³ House of Commons Debate, 2 September 2026, c166

Table 3. Draft Budget 2026-2029/30 – DfI and DoJ RDEL allocations**£ millions**

Department	2026-27	2027-28	2028-29
Infrastructure	654.9	680.0	694.4
Justice	1,575.4	1,497.2	1,525.7

Source: [DoF Draft Budget 2026-2029/30](#)**Table 4. Draft Budget 2026-2029/30 – DfI and DoJ CDEL allocations****£ millions**

Department	2026-27	2027-28	2028-29	2029-30
Infrastructure	941.5	1,042.5	1,081.2	961.7
Justice	118.2	116.5	113.5	118.2

Source: [DoF Draft Budget 2026-2029/30](#)

Given the role of the PSNI specified at Clause 6 of the introduced Bill, it is also relevant to highlight the financial context in which the PSNI currently operates.

Under the Draft Budget, the total amount of Resource funding allocated to the DoJ in 2026/27 was £1,365 million¹⁴. In May 2026, [the Policing Board](#) noted that the budget allocation to the PSNI equated to a resource funding gap of around £57 million for 2026/27. The Minister for Justice also released a [statement](#) on 31 July 2026, stating the Draft Budget does not reduce the:

...historic funding gap and this will continue to impact on a range of areas such as policing, prisons, legal aid, courts and probation.

In addition to budgetary challenges, the PSNI are experiencing significant challenges arising from its shortage of officers and civilian staff, as reported by the Policing

¹⁴ [Minister of Finance WMS - Proposed Draft Budget 2026 to 29-30](#)

Board and [His Majesty's Inspectorate of Constabulary and Fire & Rescue \(HMICFR\)](#).

They highlighted PSNI staff and officer numbers are at an all-time low - 6,300 - compared to the recommended 7,500¹⁵. The HMICFR also highlighted both the financial challenges **and** the absence of along-term budget limit the PSNI's ability both to address workforce pressures and to implement a strategic workforce plan.

Potential scrutiny points:

1. Given the budgetary challenges and competing pressures, how would the Infrastructure Minister ensure appropriate resourcing to the fully implement the Bill if enacted and implemented as introduced?
2. Given the Bill's resource implications for the PSNI and the alignment with the PSNI's new Service Instructions¹⁶, the Committee for Infrastructure may wish to ask the PSNI if it anticipates any resourcing challenges associated with the Bill, if enacted and implemented as introduced.

¹⁵ [PSNI officer headcount | Northern Ireland Policing Board. 2020-01-08 a new decade a new approach.pdf](#)

¹⁶ [Responding to Complaints about Public Displays 16 January 2026.pdf](#)

4 Key potential public purse considerations

To address key potential public purse considerations – such as those for DfI and DoJ, including PSNI - this section draws on the Bill as introduced¹⁷, its accompanying EFM¹⁸ and the related consultation on the policy proposals¹⁹. It also highlights some “knowns” and apparent “unknowns” at the time writing, from which reasonably foreseeable financial implications could arise if the Bill would be enacted as introduced.

4.1 EFM

The financial effects of the introduced Bill are considered at paragraphs 33 to 38 of the Bill’s accompanying [EFM](#). Paragraph 33 states:

It is anticipated that there will be resource and staffing implications, particularly for the Department and the PSNI. Anticipated administrative costs include the cost of developing or modifying a procedure, such as an online portal, to notify the Department of the display of a flag or emblem and the cost to the Department of developing a Code of Practice. There will also be administrative and operational resource implications to remove flags and emblems from street furniture, which may require the use of contractors, and enforcement costs, including policing costs, where assistance from the PSNI is required.

Furthermore, the EFM notes that it is not possible to determine the cost implications of the Bill, specifically in relation to the development of an online portal. Specifically, paragraph 34 states:

The cost implications of developing or modifying a procedure, such as an online portal, cannot be quantified, as the resource requirements can only be assessed once the overall process has been developed. While it is not possible to estimate the cost, it is anticipated that the resource implications of adapting the existing portal to include this function would be

¹⁷ [Display of Flags and Emblems Bill](#)

¹⁸ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

¹⁹ [W_2504_Summary_-_PMB_Consultation.pdf](#)

low. The amount of engagement with the process will also have a bearing on staffing time.

4.2 Costs associated with specific provisions of the introduced Bill

The Bill has the potential to generate costs to the “public purse in a number of specific areas, including those discussed below, while drawing on the noted available sources.

4.2.1 Removal of Flags and Emblems

Clause 1 of the introduced Bill states:

The Department must remove a flag or emblem that is attached to public street furniture and displayed in a public place, if it is in the public interest to do so.

For the purposes of this Act, it is in the public interest to remove a flag or emblem if, in the opinion of the Department—

(a) the flag or emblem is intimidatory or threatening,

(b) the flag or emblem is likely to stir up hatred, or arouse fear,

(c) the flag or emblem invites support for, or is the flag or emblem of, a proscribed organisation.

This Clause places a statutory duty on DfI, from which public purse implications could arise. In that regard, the Bill’s EFM highlights that on average over the last five years that the Department received 165 complaints regarding flags or emblems via the online NI Direct portal and an average of 30 complaints received via correspondence each year from 2019 to 2023. Those would equate to around 195 complaints each year.

The EFM also notes that the:

...new legislation may lead to an increase in reporting. This may increase administration and enforcement costs, at least in the short term, but the longer-term is difficult to quantify²⁰.

Relevant to consideration of the introduced Bill's potential public purse implications are RalSe-PFSU's correspondence with DfI in August 2026 about the introduced Bill, which had highlighted DfI's contractors' refusal to date to remove contentious materials. Relying on that experience, the Department expects removals under the Bill, if enacted and implemented as introduced, would be conducted by DfI staff. The Department further highlighted typical staff involved in those tasks would be Industrial grade 1; with a cost to employ in the region of £37,500 per annum^{21 22}.

As the EFM highlighted, on average over the last five years DfI received 165 complaints regarding flags or emblems via the online NI Direct portal and an average of 30 complaints received via correspondence each year from 2019 to 2023. This would equate to around 195 complaints each year.

RalSe-PFSU further asked DfI about the extent to which the Department could fully comply with the responsibilities that would be set out in the introduced Bill using its existing staff complement, and was advised:

The proposed Bill is a relatively recent proposal that officials are currently considering. The detail of staff resources has not been explored yet²³.

Given the existing limited information regarding the above, Table 5 below provides **indicative** examples of the range of resources that could be required to remove flags or emblems following complaints or notifications on the noted online portal. The Table assumes that each removal would require one hour of time from a senior member of staff to review evidence and to make the

²⁰ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

²¹ [Employer Contribution Rates | Department of Finance](#) and DoF correspondence to RalSe-PFSU June 2026

²² It should be noted that the consultation report on the Bill proposals does not refer to or, include any response any trade union representing DfI staff who could be required to removal flags and emblems if the Bill were enacted as introduced – see [W 2504 Summary - PMB Consultation.pdf](#)

²³ Email correspondence between RalSe-PFSU and DfI , August 2026.

recommendation to remove the display, plus one hour of two industrial grade staff to undertake the work. It is likely that there would be instances where more or less resources would be required based on the size of the display and its location. Nonetheless, Table 5 provides **indicative** information on the range of costs that **could** arise. Note: said estimated costs also do not take account of any transport or specialist equipment costs - such as mobile elevating work platforms (cherry pickers) – which could be needed to facilitate the safe removal of displays at height.

Table 5: Indicative examples of potential Dfl resource costs associated with the removal of displays

Removals p/a	1 hr Grade 7 operational decisions £'s	1 hr 2 x Industrial Staff removal £'s	Total £'s
195 (current number of complaints)	10,419	9,485	19,904
215 (110%)	11,460	10,433	21,894
234 (120%)	12,502	11,382	23,884
254 (130%)	13,544	12,330	25,874
273 (140%)	14,586	13,279	27,865
293 (150%)	15,628	14,227	29,855

Source: Dfl and DoF correspondence with RalSe-PFSU, August 2026

Clause 6 of the introduced Bill states:

The Department may request assistance from the Police Service of Northern Ireland in removing a flag or emblem if the Department is of the opinion that, in removing the flag or emblem there may arise— (a) a breach of the peace, or (b) an offence under section 5.

As such, this Clause, if enacted and implemented as introduced, also would create resources implications for the PSNI. The PSNI do not collate centrally how many illegal or unsafe displays they remove, as set out in correspondence between PSNI and RalSe-PFSU in August 2026:

We do not currently collate data on the number of occasions on which officers have acted under the new Service Instructions, including instances where material has been removed by police or where support has been provided to property owners or contractors to facilitate removal. This includes information on the time spent by police on such activity.

Nor do we currently collate data on the number of complaints received concerning the display of flags, emblems or other material, or the actions taken in response to those complaints²⁴.

Therefore, the resource implications for PSNI that could arise in this area currently are unknown. Here, it is important to note that the PSNI also receive complaints regarding flags and displays²⁵. However, data is not collated by the PSNI centrally for such complaints²⁶.

The Bill's EFM notes *"it is not possible to determine a cost associated with police time and resource"*²⁷. However, for **illustrative** purposes, if assuming each call-out to remove the display of a flag or emblem would require one hour of two Constables, plus one hour of Inspector time to make operational and resourcing decisions related to Clause 6, including risk assessments, those collectively could equate to almost £28,000 of police resources each year - or 585 police hours.

Table 6 below provides an overview of **indicative** costs based on the average number of complaints to DfI – that is, 195 increasing by 10%, up to 150% of the current level of 293 complaints, and the associated cost of police time.

Table 6. Indicative PSNI resource costs of supporting removals

Removals p/a	1 hr operational decision £'s	1 hr 2 x constables removal £'s	Total £'s
195	11,169.6	16,777.8	27,947.4
215	12,286.6	18,455.6	30,742.1
234	13,403.5	20,133.4	33,536.9
254	14,520.5	21,811.1	36,331.6
273	15,637.4	23,488.9	39,126.4
293	16,754.4	25,166.7	41,921.1

Source: DfI and PSNI communications to RalSe-PFSU, August 2026

²⁴ Correspondence from PSNI to RalSe-PFSU, 4 August 2026.

²⁵ [Responding to Complaints about Public Displays 16 January 2026.pdf](#) and Northern Ireland Policing Board 10 February 2026.

²⁶ Correspondence from PSNI to RalSe-PFSU, May 2026

²⁷ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

Given the lack of data relating to complaints to the police and police callouts currently associated with flags and emblems, the figures above are **purely indicative** and assumes each removal taking an hour to resolve. However, a wide range of factors would influence the actual PSNI resource implications of the Bill, if enacted and implemented as introduced. RalSe-PFSU observes that those could include factors such as:

- The number of removals that require police support – whilst it is recognised that not all removals would require police support, the enactment of the introduced Bill also could increase the number displays that would be required for removal
- The number of officers that would be required to provide support for the removal
- The length of time required for each call out (for example, for some instances maybe more contentious that others would take more time to engage with local communities and/or to address disorder or unrest); and
- Administration that would be generated from the removal process – the above figures only relate to police operational time and do not take account any administration that could be required, such as the processing of seizure²⁸, cautions or arrests, or the completion of impact assessments.

The Bill's EFM acknowledges that communications around the Bill and the Code of Practice could increase awareness and therefore could lead to an increase in reporting, which in turn could lead to an increase in administration and enforcement costs. However, given the current lack of comprehensive data on complaints relating to the display of flags and emblems and the number of occasions when PSNI was required to support their removal, it is not possible to provide an accurate estimate of the resources that would be required in the removal process. Following a request for further information from RalSe-PFSU in that regard, PSNI stated:

²⁸ The PSNI Service Instructions - [Responding to Complaints about Public Displays 16 January 2026.pdf](#) – notes that officers can seize articles that are carried or displayed “in such a way or in such circumstances as to arouse reasonable suspicion that he is a member or supporter of a proscribed organisation” under the [Terrorism Act 2000 - Section 13](#).

Work is currently underway to establish appropriate recording mechanisms for the number of items removed by police and correspondence issued to relevant landowners, including the Department for Infrastructure and the Northern Ireland Housing Executive. This remains in development at present²⁹.

Potential scrutiny points:

3. The Committee for Infrastructure may wish to ask the PSNI whether any additional centrally collated data have become available since the Bill's introduction about flag and emblem complaints?
4. The Committee for Infrastructure may wish to ask the PSNI when it expects to implement the recording mechanisms currently under development to enable the collection of data on complaints, removals and associated policing activity relating to flags and emblems.

4.2.2 The Code of Practice

Clause 4 of the introduced Bill states the Department

(a) must—

(i) issue a code of practice on the display of flags or emblems, and

(ii) review the code at least once every 5 years, and

(b) may reissue the code (and must do so if it is revised following review). (2) The first code of practice must be issued within 12 months of this section coming into operation.

This Clause further states that the Department must consult a wide range of organisations prior to issuing the Code of Practice, including:

(a) the Northern Ireland Human Rights Commission,

²⁹ Correspondence from PSNI to RalSe-PFSU, 4 August 2026.

- (b) the Police Service of Northern Ireland,*
- (c) the Office of Identity and Cultural Expression,*
- (d) the Northern Ireland Community Relations Council,*
- (e) the Equality Commission for Northern Ireland,*
- (f) the Northern Ireland Housing Executive,*
- (g) the Executive Office,*
- (h) district councils,*
- (i) such other person as appear to the Department to be appropriate.*

Moreover, Clause 4 states the specified Code of Practice may include guidance on:

- (a) how flags or emblems ought to be respected,*
- (b) how communities ought to be respected,*
- (c) how events ought to be respected,*
- (d) how flags or emblems ought to be displayed and taken down,*
- (e) what is an excessive period of time for a flag or emblem to be displayed for.*

DfI's development of such a Code of Practice and what that could entail is unclear at present. The Bill's accompanying EFM notes likely resource and staffing implications for the administrative aspects of the Bill, but it does not itemise or quantify those.

In August 2026, RaISe-PFSU asked DfI for its view on the level of resources that would be required to develop a Code of Practice under the introduced Bill, if enacted and implemented. DfI replied that

[t]he proposed Bill is a relatively recent proposal that officials are currently considering. The detail of staff resources has not been explored yet.

Table 7 below presents a range of **illustrative** staffing cost scenarios, to help inform Assembly scrutiny of the introduced Bill in this area. It provides **indicative** examples of potential costs based on varying levels of resource inputs from Grade 7/Principal (G7), Staff Officer (SO) and Executive Officer (EOI), within the DfI.

Table 7: Indicative examples of potential staff costs associated with the development of a Code of Practice

Scenario	Staffing Resource	Annual Cost to Employ (£)*
Minimum	1 SO + 0.5 G7	97,916
Medium	1 SO + 1 G7	141,994
Maximum	1 SO + 1 EOI + 0.5 G7	145,067

Source: Cost to employ data provided to RalSe-PFSU by DoF, August 2026.

As set out in the above Table, staffing requirements to develop such a Code of Practice could range from a minimum of one SO and 0.5 Grade 7 (£97,916), to a maximum of one SO, one EOI and 0.5 Grade 7 (£145,067), with a central estimate of one SO and one Grade 7 (£141,994). The above assumes that the development of the Code of Practice would take 12 months to complete, allowing for consultation with the agencies set out in Clause 4 of the introduced Bill.

Therefore, to remove flags and emblems following complaints (based on the current level of complaints) and also develop a Code of Practice, DfI resource costs could range between £117,819 and £174,922, depending on the grade of staff assigned and the number of complaints received. Furthermore, the PSNI resources that would be required to support DfI staff in the removals also need to be accounted. Based on the current level of complaints, and not accounting any subsequent community unrest following removals, that could range from £27,947 to £41,921 of officer time.

Potential scrutiny points:

5. The Committee for Infrastructure may wish to ask the DfI for information regarding any discussion, correspondence or other about costings compiled by the DfI or other, which could arise from developing, drafting and finalising the specified Code of Practice, if the Bill would be enacted and implemented as introduced.

6. The Committee for Infrastructure may wish to ask the DfI whether it would be realistic to develop and issue the specified Code of Practice within 12 months of enacting the introduced Bill, as set out in Clause 4?
7. If the Bill would be enacted and implemented as introduced, the Committee for Infrastructure may wish to ask the DfI for a briefing on any responses that would be received to any consultations undertaken to develop, draft and finalise the specified Code of Practice?

4.3 Other potential public purse implications

Clause 5 addresses the obstruction of the removal of a flag or emblem, which constitutes an offence as follows:

A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale³⁰.

A level 3 fine on the standard scale pursuant to the [Fines and Penalties \(Northern Ireland\) Order 1984](#) is currently set at £1,000.

There is currently no published data on the frequency of prosecutions associated with the displaying flags or emblems - for example, displaying anything provocative (Article 19 (1)(b) of the Public Order (Northern Ireland) Order 1987³¹). Therefore, there is no published data on prosecutions associated with their removal. Whilst the DoJ noted to RaISe-PFSU that there have been “fewer than 3 convictions for that offence relating to displaying flags” since 2015”, the Bill’s EFM acknowledges that:

³⁰ [display-of-flags-and-emblems-bill---as-introduced---fpv.pdf](#)

³¹ Confirmed by Department of Justice in correspondence to RaISe (29 July 2026)

Awareness of the new legislation may lead to an increase in reporting. This may increase enforcement and administration costs, at least in the short-term, but the longer-term is difficult to quantify.³²

Therefore, if the Bill would be enacted and implemented as introduced, there could be administrative resource implications associated with the processing of fines - primarily for the Northern Ireland Court and Tribunals Service. However, the number of fines issued and the cost of administration are unknown at this time.

Furthermore, questions remain about the extent to which any income could be used to directly offset any costs that could arise from the Bill, if enacted and implemented as introduced. Typically, fine income is paid into the Consolidated Fund of Northern Ireland³³; and as the Northern Ireland Audit Office states:

*All payments **from** the Fund must have legislative authority and may either be charged to it directly by statute or voted by the Assembly each year in the Budget Acts³⁴ (emphasis added)*

The introduced Bill does not specify legislative authority for DfI to directly receive fine income to recover any cost imposed by the introduced Bill. Instead, such fine income would be distributed through the Assembly's budget process.

Potential scrutiny point:

8. The Committee for Infrastructure may wish to ask the DfI whether it has considered introducing legislative provisions that would allow any such fine income to be retained and applied towards the costs that could be incurred when implementing the Bill, if enacted??

³² [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

³³ [Administration of Justice Act \(Northern Ireland\) 1954](#)

³⁴ [NIAO_Report_NI_Budget_Process_Report_Combos_4_WEB.pdf](#)

5 Use of secondary legislation

Although Clause 4 of the Bill specifies the DfI is to issue a Code of Practice, but the introduced Bill is silent beyond that, leaving questions about any public purse implications that could arise from this provision, if enacted and implemented as introduced..

Informing Assembly scrutiny in this area, it nonetheless is helpful to note potential cost implications could arise from this Clause, including those relating to:

- Consultation
- Drafting
- Legal advice
- Publication and dissemination
- Monitoring compliance
- Enforcement
- Periodic review and updating
- Training and awareness-raising – for specialists and non-specialists; and
- Litigation.

Potential scrutiny point:

9. The Committee for Infrastructure may wish to ask DfI whether it has considered the extent to which the Code of Practice could incur public purse costs and what could any of those concern..

6 Concluding Remarks

The introduced Bill seeks to tackle the persistent issue of public property being abused for the display of flags or emblems that are designed to exclude or intimidate. If enacted and implemented as introduced, the Bill would place a duty on the DfI to remove flags and emblems that are *“harmful, exclusionary, discriminatory or associated with proscribed organisations from public or sensitive places”*.

The Bill also requires the Department to issue a *Code of Practice* within 12 months and the Department must consult with other public sector bodies on the Code of Practice (including PSNI and the Equality Commission Northern Ireland).

The Bill’s accompanying EFM states that³⁵:

it is anticipated that there will be resource and staffing implications, particularly for the Department and the PSNI.

As this Review of Costs highlights, the Bill if enacted and implemented as introduced would be likely to have resource and financial implications for both DfI and the PSNI, in the following areas:

DfI:

- Amendment of the existing online NI Direct portal
- Management and oversight of the online portal once amended
- The development and monitoring of the Code of Practice (and the associated consultation process)
- Management decisions associated with the removal of flags and emblems; and
- Staff time associated with the physical removal of flags and emblems.

PSNI:

- Senior Officer time associated with operational decisions relating to provide support relating to removals when requested by the DfI

³⁵ [display-of-flags-and-emblems-bill---as-introduced---efm---fpv.pdf](#)

- Administrative time associated with collating data relating to the removal of flags and emblems and liaising with DfI; and
- Officer and administrative time associated with processing any potential prosecutions if members of the public attempt to block removals.

In addition to those, there also would be administrative resources required with the NICTS, if fines would be issued in relation to the removal of flags or emblems, as stated in Clause 5.

At present, there is insufficient data within either the DfI or the PSNI to accurately determine the level of resources (and associated costs) currently expended on the removal of flags and emblems in Northern Ireland. It therefore is challenging to estimate potential public purse implications that could arise from the Bill.

Nonetheless, if enacted and implemented as introduced, it is reasonably foreseeable that the Bill could increase both the number of flags and emblems displayed and the number of complaints associated with those, which further adds to the uncertainty associated with the cost and resource implications of the introduced Bill.

Members, including those sitting on the Committee for Infrastructure, may wish to draw on potential scrutiny points outlined throughout this Paper, to further clarify costs associated with implementing the Bill, if enacted as introduced, including resource requirements (for both DfI and PSNI) to implement and any potential costs associated with the administration of fines and the application of the Code of Practice. Such information could help inform ongoing Assembly scrutiny of this Bill - in particular, its assessment of the costs that would be need to be met if the Bill's anticipated benefits are to be achieved..