



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

10 December 2025

Meeting Location: Senate Chamber, Parliament Buildings

Present: Matthew O'Toole MLA (Chairperson)
Diane Forsythe MLA (Deputy Chairperson)
Gerry Carroll MLA
Deirdre Hargey MLA
Harry Harvey MLA
Brian Kingston MLA
Eoin Tennyson MLA

Apologies: Steve Aiken MLA

Virtual: Jemma Dolan MLA

In Attendance: Peter Hall Committee Clerk
Fiona Rooney Senior Assistant Assembly Clerk
Clairita Frazer Assistant Assembly Clerk

Tom Armstrong Assistant Assembly Clerk

Stephen Magee Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 1:39pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

None.

3. Chairperson's Business.

3.1. House of Commons Library – Public spending by country and region

The Committee noted a House of Commons Library report on Public Spending by country and region.

3.2. Annual NERI Donal Nevin Lecture

The Committee noted an invitation to the Annual NERI Lecture: "Good Jobs in a Changing World" which would take place on 22nd January 2026 at 6:30pm in the Queen's Business School.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 3 December 2025.

5. Matters Arising.

5.1. Minister of Finance response – Small Business Rate Relief Consultation

The Committee noted correspondence from the Minister of Finance regarding the commencement of a consultation on proposed adjustments to the Small Business Rate Relief Scheme, pending the Ministerial oral briefing later in today's meeting.

5.2. DALO Extract – Meeting 26 November 2025

The Committee noted an extract from the DALO Readout issued following the meeting on 26th November 2025.

5.3. DALO Readout Response – LCM Public Office (Accountability) Bill

The Committee considered a response from the Department of Finance regarding its request for an urgent update on consideration of the LCM by the Executive.

Members voiced their concerns about the slippage in timescale for a Legislative Consent Motion to be brought to the Assembly for agreement.

Agreed: The Committee agreed to ask the Department of Finance for a further urgent update on the timescale for the LCM and for detail of the responses to Departmental engagement and level of risk for the LCM as referenced in the paper to the Executive.

5.4. DALO Readout Response – RHI Closure of Non-Domestic Scheme Bill

The Committee considered a response from the Department of Finance regarding its assessment of the Bill's objectives, proposals and potential financial consequences of the Bill.

Agreed: The Committee agreed to respond to the Economy Committee highlighting the Department of Finance's comments and that it will be necessary to make a separate financial assessment of the Regulations made under the Bill's powers.

5.5. DALO Readout Response – December Monitoring Round

The Committee noted a response from the Department of Finance regarding the timing and publication of the December Monitoring Round, pending the Ministerial oral briefing later in today's meeting.

5.6. DALO Extract - Meeting 19 November 2025

The Committee noted an extract from the DALO Readout issued following the meeting on 19th November 2025.

5.7. DALO Readout Response – Changes to Rating Policy

The Committee noted a response from the Department of Finance regarding the timeline for changes to Rating Policy, pending the Ministerial oral briefing later in today's meeting.

5.8. DALO Readout Response – Oral Briefing with Department of Finance Permanent Secretary

The Committee noted a response from the Department of Finance containing further information on Designated Officers within Departments who are responsible for adherence to the NICS Code of Ethics.

Matthew O'Toole undertook to provide Members with answers to Assembly Written Questions he had asked in relation to impartiality and the NICS Code of Ethics.

5.9. DALO Extract – Meeting 8 October 2025

The Committee noted an extract from the DALO Readout issued following the meeting on 8th October 2025.

5.10. DALO Readout Response – Aligning Spending with Priorities

The Committee noted a response from the Department of Finance regarding its Aligning Spending with Priorities Report.

Gerry Carroll joined the meeting at 1:51pm.

5.11. Committee for the Economy – Growth Mission Fund

The Committee noted correspondence from the Committee for the Economy to the Department for Finance seeking clarity on relevant bids from the Department for the Economy under the Growth Mission Fund and/or the Local Growth Fund.

Agreed: The Committee agreed to move to agenda items 10: Correspondence; and 11: Forward Work Programme.

10. Correspondence

- i. The Committee noted copy correspondence from the Committee for Communities to the Department of Finance urging the Department of Finance to ring-fence the Rates Support Grant in future budgets;
- ii. The Committee noted a Hansard transcript of the Department of Finance briefing session of 26th November on the Cyber Security and Resilience (Network and Information Systems) Bill: Legislative Consent Memorandum, which would be added to the Committee Report in due course; and
- iii. The Committee noted the Youth Assembly Newsletter for November 2025.

11. Draft Forward Work Programme

The Committee considered its Forward Work Programme and noted future items to be scheduled including details for the Committee visit and meeting to be held in LPS, Lanyon Plaza on 14th January 2026 and items scheduled for meetings on 21st and 28th January 2026.

Agreed: The Committee agreed that the Forward Work Programme should be published on the Committee webpages.

Agreed: The Committee agreed to move to agenda item 7: SR2025/189 The Government Resources and Accounts Act (Northern Ireland) 2001 (Estimates and Accounts) (Designation of Bodies) (Amendment) Order 2025

7. SR 2025/189 The Government Resources and Accounts Act (Northern Ireland) 2001 (Estimates and Accounts) (Designation of Bodies) (Amendment) Order (Northern Ireland) 2025

The Committee considered a statutory rule laid by the Department of Finance which will designate bodies for inclusion in the Departmental Estimates and Accounts for year ending 31 March 2026. Members noted that they had considered the SL1 policy proposal at its meeting on 26th November and were content with the proposed rule. Members also noted that the rule is subject to negative resolution and that the end of the statutory period was 27 January 2026.

The Committee considered the Examiner of Statutory Rules' 52nd Report which indicated that the Rule did not require to be drawn to the special attention of the Assembly.

Agreed: The Committee considered SR 2025/189 The Government Resources and Accounts Act (Northern Ireland) 2001 (Estimates and Accounts) (Designation of Bodies) (Amendment) Order 2025 and had no objection to the Rule.

The Committee suspended at 1:58pm and reconvened at 2:02pm.

Eoin Tennyson joined the meeting at 2:02pm.

Agreed: The Committee agreed to move to agenda item 6: Minister of Finance - Oral Briefing.

6. Minister of Finance – Oral Briefing

Agreed: Members agreed that Hansard would provide a transcript of the oral evidence session.

The Minister of Finance and officials joined the meeting at 2.05pm:

John O'Dowd MLA Minister of Finance;

Neil Gibson Permanent Secretary, Department of Finance; and

Joanne McBurney Deputy Secretary, Public Spending Directorate,
Department of Finance.

Members noted a number of relevant background papers including a Ministerial Oral Statement on December Monitoring, a Ministerial Oral Statement on Autumn Budget 2025, the Department of Finance December Monitoring Round Position briefing paper and a Ministerial Oral Statement on Rating Policy; Update on Strategic Roadmap.

The Minister of Finance and officials provided the Committee with oral evidence on a number of pertinent issues. The briefing was followed by a question and answer session. A number of issues were discussed including December Monitoring Round, Multi-Year Budget, Budgetary overspends, Transformation Projects, Fiscal Devolution, Public Sector Pay Awards and Departmental Legislation.

Agreed: The Committee agreed to seek additional detail from the Department of Finance on a number of issues including details of Capital Allocations for the Department of Education.

The Committee Clerk undertook to bring forward information on the Commissioner for Public Appointment's guidelines for making public appointments.

The Chairperson thanked the Minister and officials for their attendance and they left the meeting at 3:39pm.

Agreed: The Committee agreed to return to the remaining agenda items.

8. Administrative and Financial Provisions Bill – Committee Deliberations

The Committee considered correspondence from the Committee for Education regarding Clause 11 of the Administrative and Financial Provisions Bill.

The Committee also considered a response from the Department for Finance which indicated that it currently has no further planned amendments to the Bill.

Agreed: The Committee agreed to add both items of correspondence to the evidence base for the Committee Stage of the Bill.

9. Northern Ireland Fiscal Council Bill – Committee Deliberations

Members noted that there were no papers to consider under this agenda item.

10. Any Other Business

None.

11. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 14th January 2026 at 2:00pm in the Lanyon Plaza, Belfast with a tour and visit to Land and Property Services beginning at 12noon.

Agreed: The Committee agreed that the meeting pack for the 14th January 2026 would be issued to Members on Monday 12th January 2026.

The meeting was adjourned at 3:43pm.

Matthew O'Toole

Chairperson, Committee for Finance

14 January 2026