



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

11 February 2026

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Matthew O'Toole MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

Steve Aiken MLA

Jemma Dolan MLA

Harry Harvey MLA

Brian Kingston MLA

Eoin Tennyson MLA

Apologies: None

Virtual: Gerry Carroll MLA

Deirdre Hargey MLA

In Attendance: Peter Hall Committee Clerk

Fiona Rooney Senior Assistant Assembly Clerk

Clairita Frazer Assistant Assembly Clerk

Tom Armstrong Assistant Assembly Clerk

Marion Johnson Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 2:06pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

Diane Forsythe declared an interest as the Assembly Private Secretary to the Education Minister.

3. Chairperson's Business.

3.1. Minister of Finance – Written Ministerial Statement – Public Expenditure 2025-26 Reserve Claim

The Committee considered a Written Ministerial Statement by the Minister of Finance in relation to Public Expenditure: 2025-26 Reserve Claim.

Gerry Carroll joined the meeting at 2:14pm.

Steve Aiken declared an interest as a member of several interparliamentary bodies.

Agreed: The Committee agreed to write to the Minister of Finance to ask for clarification on a number of issues related to the Reserve Claim along with information on the “open book exercise” referred to in relation to the Reserve Claim.

Agreed: The Committee agreed to write to both the Secretary of State for NI and Chief Secretary to the Treasury to ask about their understanding of the Reserve

Claim; this correspondence would be copied to the Northern Ireland Affairs Committee.

3.2. Minister of Finance – Written Ministerial Statement Public Expenditure 2025-26 Further Allocations

The Committee noted a Written Ministerial Statement by the Minister of Finance relating to Public Expenditure: 2025-26 Further Allocations.

3.3. House of Commons Library – Economic Indicators for Northern Ireland

The Committee noted an extract for Northern Ireland from the House of Commons Library Economic Indicators.

3.4. Bank of London

The Chairperson raised an issue around the presence of the Bank of London in Northern Ireland, declaring an interest given constituent work related to the Bank.

Agreed: The Committee agreed to bring forward press coverage related to the matter to next week's meeting.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 4th February 2026.

5. Matters Arising

5.1. Department of Finance – Legislative Consent Motion: Public Office (Accountability) Bill

The Committee noted correspondence from the Department of Finance indicating that the Minister has decided to delay the legislative consent motion in relation to the

Public Office (Accountability) Bill to enable further time to consider the issues impacting the Bill's progress in Westminster.

5.2. The Speakers Office - Public Office (Accountability) Bill

The Committee noted correspondence from The Speaker regarding the legislative consent process for the Public Office (Accountability) Bill.

5.3. DALO extract - Meeting on 21 February

The Committee noted a DALO extract from the Committee meeting on 21 February.

5.4. DALO Readout Response Assessment of Impact on Front-Line Services due to Local Growth Fund delay

The Committee discussed a response from the Department of Finance regarding assessments undertaken by individual Ministers and Departments on the impact on frontline services due to the continued delay in establishing the Local Growth Fund in Northern Ireland.

Gerry Carroll left the meeting at 2:38pm.

Agreed: The Committee agreed to write to both the Economy Committee and Communities Committee to ask what awareness those Committees have about the impact on front-line services due to the continued delay in establishing the Local Growth Fund in Northern Ireland.

5.5. Department of Finance – City and Growth Deals Quarterly Progress Report

The Committee considered the latest City and Growth Deals Quarterly Progress Report.

Diane Forsthye declared an interest as her father is a member of the Newry, Mourne and Down District Council.

Agreed: The Committee agreed to seek detail of cost increases affecting some projects and of shortfalls for some projects as referred to in the report.

5.6. Minister of Education Written Ministerial Statement – Five-Year Education Budget Strategy

The Committee noted a Written Ministerial Statement by the Minister of Education regarding the publication of a high-level, five-year education budget strategy designed to address the structural funding crisis facing education in Northern Ireland.

5.7. Committee for Communities – Public Authorities (Fraud, Error and Recovery) Bill – Financial Implications

The Committee noted correspondence from the Committee for Communities to the Minister of Finance regarding the Public Authorities (Fraud, Error, and Recovery) Bill.

Gerry Carroll returned to the meeting at 2:42pm.

5.8. DALO extract - Meeting on 14 January 2026.

The Committee noted a DALO extract from the Committee meeting on 14 January.

5.9. DALO Readout Response – Contingency Plans for Non-agreement of Multi-year Budget

The Committee noted a response from the Department of Finance indicating that the draft multi-year budget proposals are out for public consultation and the Finance Minister continues to engage with Executive colleagues.

5.10. DALO Readout Response – Arm's Length Bodies

The Committee considered a response from the Department of Finance providing a list of Arm's Length Bodies including details of the various classifications used in completing the list.

Agreed: The Committee agreed to copy this information to other Statutory Committees.

5.11. DALO Readout Response – Use of additional Resource DEL and Pathways to Work Funding.

The Committee considered a response from the Department of Finance regarding the use of additional £78.6 million Resource DEL and Pathways to Work Funding.

Agreed: The Committee agreed to ask the Department of Finance for a breakdown of the additional Resource DEL of £78.6m received by the Executive as a result of the Spending Review 2025.

5.12. DALO Readout Response – Barnett Consequentials

The Committee noted a response from the Department of Finance providing clarification on Barnett Consequentials.

5.13. DALO Readout Response – Increased Rate Rebate Cost

The Committee noted a response from the Department of Finance regarding the increased cost for rate rebate.

5.14. DALO Extract – Meeting of 3rd December

The Committee noted a DALO extract from the Committee meeting on 3rd December.

5.15. DALO Readout Response – Update on Multi-Year Budget and December Monitoring Round.

The Committee noted a response from the Department of Finance providing an update on the multi-year budget to the Assembly and returns for the December Monitoring Round.

5.16. DALO Extract – Meeting of 19th November

The Committee noted a DALO extract from the Committee meeting on 19th November.

5.17. DALO Readout Response – Budget Announcement 26th November

The Committee noted a response from the Department of Finance enclosing correspondence from the Finance Minister received on 26th November.

5.18. AQW 39051/22-27 Clarity over 2025-26 Rates Bills

The Committee noted a response from the Finance Minister to an AQW from the deputy Chair confirming that rates bill for 2025-26 will be based on the 2023 Valuation List.

5.19. NI Retail Consortium – Concerns regarding the Rates System

The Committee considered correspondence from the Director of the NI Retail Consortium regarding the rating system in Northern Ireland, including an infographic on rates in England and copy correspondence to the Finance Minister.

Agreed: The Committee agreed to consider this matter again when developing plans to engage with relevant stakeholders.

6. Administrative and Financial Provisions Bill - Oral Briefing with Department of Education Officials and Committee Deliberations

The Committee noted a Clerk's Memo and number of related papers relating to the Department of Education's oral evidence session which had been scheduled for today's meeting. Members noted that the session had again been cancelled by the Department of Education's Departmental Assembly Liaison Officer and that a written briefing paper had been provided.

Agreed: The Committee agreed to add the Department of Education's briefing paper to the evidence base for the Committee Stage of the Bill and Committee Report in due course. Members also agreed to inform the Education Committee about today's developments and of any agreement reached.

The Committee noted correspondence from the Minister for Infrastructure regarding Clause 17 of the Bill.

Agreed: The Committee agreed to add the Minister's correspondence to the evidence base for the Committee Stage of the Bill and to the Committee Report in due course. Members also agreed to copy the correspondence to the Infrastructure Committee.

7. Administrative and Financial Provisions Bill - Options Paper

The Committee considered a number of papers provided to assist with deliberations on the Bill, including an options paper, correspondence from the Finance Minister, Department of Finance briefing material and correspondence.

The Bill Clerk joined the meeting at 3:04pm to assist Members.

Agreed: The Committee agreed to move into closed session for deliberations in respect of the Bill.

The Committee moved into closed session at 3:04pm.

Members discussed options related to the Bill, reflecting on evidence received and issues highlighted.

The Committee returned to open session at 3:40pm

Agreed: The Committee agreed that an oral briefing from Department of Education officials was no longer required.

Agreed: The Committee agreed that the Clerk would bring forward specific options to amend Clause 18 of the Bill for next week's meeting.

The Bill Clerk remained for the next agenda item.

8. Northern Ireland Fiscal Council Bill – Options Paper & Committee Deliberations

The Committee considered a number of papers provided to assist with their deliberations on the Bill, including a revised options paper, written summary of issues raised in evidence on the Bill and the Department of Finance's comments and position on the Bill provisions.

The Committee also noted a copy of the Protocol between the Northern Ireland Public Services Ombudsman and the Northern Ireland Audit Office.

Agreed: The Committee agreed to move into closed session for deliberations in respect of the Bill.

The Committee moved into closed session at 3:42pm.

Members discussed a summary of evidence on the Bill and reflected on issues highlighted.

Gerry Carroll left the meeting at 3:50pm.

Steve Aiken left the meeting at 4:02pm.

The Committee returned to open session at 4:22pm.

Agreed: The Committee agreed that the Clerk would bring forward further options for amendments to the Bill to next week's meeting.

The Chairperson thanked the Bill Clerk and the Bill Clerk left the meeting at 4:23pm.

Agreed: The Committee agreed to move to agenda item 13 next.

13. Performance and Culture of the Northern Ireland Civil Service – Committee Inquiry: Terms of Reference

The Committee considered the draft Terms of Reference for a Committee Inquiry "Performance and Culture of the Northern Ireland Civil Service" which had been revised based on previous Committee discussions. Members also noted the Northern Ireland Audit Office (NIAO) report on Leading and Resourcing in the Northern Ireland Civil Service.

Agreed: The Committee provisionally agreed its Terms of Reference for the Inquiry, subject to confirmation that the Public Accounts Committee had released its primacy over the NIAO Report above.

Agreed: The Committee agreed to seek clarification from the Department of Finance that it was not going to make a further response to the NIAO Report above.

Agreed: The Committee agreed to return to the Inquiry at a later date.

9. Correspondence

- i. The Committee noted a Department of Finance Memorandum of Reply to the Public Accounts Committee Report “Access to General Practice in Northern Ireland”.
- ii. The Committee noted the Youth Assembly January 2026 update.
- iii. The Committee noted the 55th Report of the Examiner of Statutory Rules.

10. Draft Forward Work Programme

The Committee considered its Forward Work Programme.

Members noted attendance for the oral briefing with the Fiscal Council on 25th February and that a written briefing on Census had been scheduled for 11th March 2026.

Agreed: The Committee agreed to schedule an oral briefing on the implementation of the Legal Complaints and Regulation legislation for 22nd April 2026.

Agreed: The Committee agreed to ask the Department of Finance for a list of proposed agenda items for April-July 2026 to assist with planning.

Agreed: The Committee agreed to schedule a Committee visit to Digital, Security & Finance Shared Services and the Intergr8 Programme after the Easter recess, potentially during April 2026.

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

11. Any Other Business

Agreed: The Committee agreed that it would seek views of the Youth Assembly in respect of its Inquiry “Performance and Culture of the Northern Ireland Civil Service”. Members also agreed to explore the potential for surveying related to the Inquiry at the Balmoral Show on 13th May 2026.

12. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 18th February 2026 at 1pm in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 4:34pm.

Matthew O’Toole

Chairperson, Committee for Finance

18th February 2026