



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

14 January 2026

Meeting Location: LPS Headquarters, Lanyon Plaza, Belfast

Present: Matthew O'Toole MLA (Chairperson)
Diane Forsythe MLA (Deputy Chairperson)
Steve Aiken MLA
Jemma Dolan MLA
Deirdre Hargey MLA
Harry Harvey MLA
Brian Kingston MLA
Eoin Tennyson MLA

Apologies: Gerry Carroll MLA

Virtual: None

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 2:03pm 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 – 2025-26 Spring Supplementary Estimates, 2026-27
Vote on Account and Budget Bill Accelerated Passage**

**3.2 Minister of Finance – Written Ministerial Statement on proposals for a draft
Budget 2026 – 2029/30**

**3.3 Minister of Finance – Oral Statement on proposals for a draft Budget 2026 –
2029/30**

**3.4 Minister for Education – Written Ministerial Statement - Response to
publication of Draft Multi-Year Budget for consultation**

3.5 Draft Budget 2026 – 2029/30 Fact Sheet

The Committee considered a number of related documents on the draft Multi-Year Budget for 2026-2029/30. Members noted that an oral briefing on the draft Budget had been confirmed for the meeting on 4th February 2026.

Agreed: The Committee agreed to seek detail from the Department of Finance on contingency plans in the event of a Multi-Year Budget not being agreed.

Agreed: The Committee agreed to schedule an oral briefing from the NI Fiscal Council on its analysis of the draft Budget at its meeting on 25th February 2026.

Harry Harvey left the meeting at 2:09pm.

Agreed: The Committee agreed to explore the potential for holding oral briefings on the draft Budget with Nevin, Pivotal and UUEPC.

Agreed: The Committee agreed to undertake its customary consultation exercise with other Statutory Committees to seek their views on the draft Budget that has been allocated to its respective Departments and detail of budgetary information provided by their respective Departments.

Harry Harvey returned to the meeting at 2:10pm.

3.6 NI Assembly Public Engagement Manager - Balmoral Show 2026

The Committee considered correspondence from the NI Assembly's Public Engagement Manager which invited the Committee to consider involvement in the 2026 Balmoral Show.

Agreed: The Committee agreed to attend the Balmoral Show 2026 and that the Clerk would explore options for Committee activities at the Show on 13th May 2026. This would be added to the Committee Forward Work Programme.

3.7 Construction Employers Federation (CEF) – Draft Budget 2026-2029/30

The Committee considered a response from the CEF to the draft Budget 2026-2029/30, associated consultation and press release.

Agreed: The Committee agreed to consider these in the context of scrutiny of the draft Budget 2026-29/30.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 10 December 2025.

5. Matters Arising

5.1. Minister of Finance – Response to Infrastructure Committee: December Monitoring Allocation of Funding

The Committee considered correspondence from the Minister of Finance to the Infrastructure Committee regarding December Monitoring and Allocation of Funding. Members noted that they would be able to monitor developments in relation to this through the Outturn and Forecast Outturn Monthly Briefings.

Agreed: The Committee agreed to seek an update from the Infrastructure Committee on capital underspend by the Department for Infrastructure.

5.2. Department of Finance – The Procurement (Amendment) Regulations 2026

The Committee noted correspondence from the Department of Finance regarding Procurement (Amendment) Regulations 2026 pending further consideration at next week's oral briefing with Departmental officials on Procurement related matters.

5.3. Department of Finance – Law on Divorce and Dissolution of Civil Partnerships – Consultation Analysis

The Committee considered correspondence from the Department of Finance enclosing a detailed analysis of online survey responses and written responses to the consultation on Divorce and Dissolution of Civil Partnerships.

Agreed: The Committee agreed to ask the Department of Finance for an update on progress and for an analysis of any comments received from Executive Ministers on a preferred approach.

5.4. Department of Finance - Partnership Agreement between Government and the Voluntary and Community Sector

The Committee noted correspondence from the Department of Finance to the Committee for the Communities regarding the Partnership Agreement between Government and the Voluntary and Community Sector and Fair Funding Principles.

5.5. Department of Finance – Reform of Building Regulations – EPC Ratings for New Build Homes

The Committee noted correspondence from the Department of Finance to the Committee for the Communities regarding Building Reform Regulations and EPC ratings for new build homes.

5.6. Department of Finance – Ringfencing of the Rates Support Grant

The Committee noted correspondence from the Department of Finance to the Committee for the Communities regarding the ringfencing of the Rates Support Grant.

5.7. Department of Finance – Children Services Co-Operation Act (Northern Ireland) 2015

The Committee considered correspondence from the Department of Finance to the Committee for the Communities confirming its officials' attendance at a meeting of the Committee for the Communities on 12 February 2026.

Agreed: The Committee agreed to seek a copy of the Hansard transcript of the briefing.

5.8. DALO Readout Response – Review of Arm's Length Bodies (ALBs)

The Committee noted correspondence from the Department of Finance providing a written briefing on the Review of Arm's Length Bodies.

5.9. DAERA Minister – Response on Review of Arm’s Length Bodies (ALB) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister of Agriculture, Environment and Rural Affairs regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

5.10. Economy Minister – Response on Review of Arm’s Length Bodies (ALB) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister for the Economy regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

5.11. Education Minister – Response on Review of Arm’s Length Bodies (ALB) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister for Education regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

5.12. Health Minister – Response on Review of Arm’s Length Bodies (ALB) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister for Health regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

5.13. Infrastructure Minister – Response on Review of Arm’s Length Bodies (ALBs) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister for Infrastructure regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

5.14. Justice Minister – Response on Review of Arm’s Length Bodies (ALBs) and ALB Pay Landscape Review

The Committee noted correspondence from the Minister for Justice regarding the review of Arm’s-Length Bodies (ALBs) and the ALB Pay Landscape Review.

Agreed: The Committee agreed to seek a complete list of all ALBs from the Department of Finance and to share this list with other Statutory Committees when it is received. Members also agreed that the oral briefing on the outcome of the ALB Review may need to be postponed until later in May 2026.

5.15. DALO Composite Extract – Meetings September - December 2025

The Committee noted an extract from the DALO Readout issued following the meetings from September to December 2025, including those responses which remain outstanding.

5.16. DALO Readout Response – Funding from Pathways to Work Green Paper

The Committee considered a response from the Department of Finance on funding available from the Pathways to Work Green Paper.

Agreed: The Committee agreed to ask the Department of Finance for further clarification on how additional Resource DEL will be used and if any bids had been received from Departments for the Pathways to Work funding.

Agreed: The Committee agreed to ask the Department of Finance for clarification on the volume, regularity and flow of Barnett consequential traffic within the budget cycle.

5.17. DALO Readout Response – Water, Sustainable Drainage and Flood Management Bill

The Committee considered a response from the Department of Finance on the financial aspects of the Water, Sustainable Drainage and Flood Management Bill.

Agreed: The Committee agreed to forward the information provided to the Infrastructure Committee to assist with the Committee Stage of the Bill.

5.18. DALO Readout Response – Shared Property Management

The Committee noted a response from the Department of Finance on the timeline for work on Shared Property Management.

5.19. DALO Readout Response – Minister of Finance Roundtable on Banking

The Committee noted a response from the Department of Finance including a readout of the Minister of Finance’s Roundtable on Banking.

5.20. DALO Readout Response – Rate Rebate Earmarked Budget

The Committee considered a response from the Department of Finance regarding the forecast pressure for the Rate Rebate Earmarked Budget.

Agreed: The Committee agreed to ask the Department of Finance for further clarification on the quantum of the rate rebate and whether was considered “normal” at this point in the budget cycle.

5.21. DALO Readout Response – Department of Education Capital DEL Allocations

The Committee considered a response from the Department of Finance regarding Capital DEL allocations to the Department of Education.

Agreed: The Committee agreed to copy this response to the Education Committee for its information.

5.22. Committee for Communities – Investment in the Supporting People Programme

The Committee noted correspondence from the Communities Committee to the Finance Minister regarding Independent Support People Providers.

5.23. Committee for the Executive Office – Legislative Consent Motion Tracker

The Committee noted correspondence from the Executive Office to the Executive Office Committee regarding use of the Legislative Consent Motion Tracker.

5.24. Committee for Justice – Handling of Legal Complaints in Northern Ireland

The Committee noted correspondence from the Justice Committee to the Department of Finance regarding handling of legal complaints in Northern Ireland.

5.25. Head of the Civil Service – Code of Ethics

The Committee noted correspondence from the Head of the Civil Service regarding the NICS Code of Ethics.

Steve Aiken declared an interest due as he has been pursuing correspondence on this matter.

5.26. Assembly Speaker – Lighting of Parliament Buildings

The Committee considered correspondence from the Speaker of the Assembly regarding requests to mark Baby Loss Awareness Week.

Agreed: The Committee agreed that the Clerk would explore how the Committee's requests could be facilitated under the Special Lighting Policy for Parliament Buildings and in conjunction with the NI Assembly Visitor Experience Team.

5.27. Minister of Education – Written Ministerial Statement – Draft Executive Early Learning and Childcare Strategy

The Committee noted a Written Ministerial Statement from the Education Minister regarding the draft Executive Early Learning and Childcare Strategy.

5.28. Chief Secretary to the Treasury – Local Growth Funding in Northern Ireland

The Committee considered correspondence from the Chief Secretary to the Treasury regarding Local Growth Funding in Northern Ireland.

Agreed: The Committee agreed to ask the Department of Finance if it has any detail on the recent Pride in Place announcement and corresponding funding. The Committee also agreed to respond to the Chief Secretary to the Treasury's letter to seek clarification regarding the word "flexibility" with regard to Local Growth Funding and the adjudication of applications for funding . This correspondence will be copied to the Finance Minister and the Secretary of State for Northern Ireland.

Members noted that the Department of Finance had yet to provide a readout from a meeting between the Finance Minister and the Secretary of State of the Ministry of Housing, Communities and Local Government which took place on 22nd October 2025.

5.29. Secretary of State to Northern Ireland Scrutiny Committee – EU Carbon Border Adjustment Mechanism and Northern Ireland

The Committee noted correspondence from the Secretary of State to the Northern Ireland Scrutiny Committee regarding the EU Carbon Border Adjustment Mechanism and Northern Ireland.

5.30. Northern Ireland Scrutiny Committee to Financial Secretary to the Treasury – Trader Support Service

The Committee noted correspondence from the Northern Ireland Scrutiny Committee to Financial Secretary to the Treasury regarding the Trader Support Service.

5.31. Exchequer Secretary to the Treasury to Northern Ireland Scrutiny Committee – EU Council Directives

The Committee noted correspondence from the Exchequer Secretary to the Treasury to Northern Ireland Scrutiny Committee regarding EU Council Directives.

5.32. Financial Conduct Authority – Response to Committee Inquiry into the Northern Ireland Banking and Financial Services Landscape

The Committee noted correspondence from the Financial Conduct Authority regarding the Inquiry into Banking and Financial Services Landscape.

5.33. Advice NI – Removal of 2 Child Limit

The Committee considered correspondence from Advice NI to the Finance and Economy Ministers regarding the removal of the 2 child limit.

Agreed: The Committee agreed to ask the Communities Committee if it is aware of how this will work in Northern Ireland and of any potential financial implications for the Block Grant.

5.34. Department of Finance 2025-26 January In-Year Technical Exercise Position

The Committee considered correspondence from the Department of Finance regarding a January In-year Technical Exercise Position.

Agreed: The Committee agreed to ask the Department of Finance to adhere to its previous commitment to the Committee and provide a summary note of recent property disposals including clarity in respect of Victoria Hall disposal.

6. Land & Property Services – Oral Briefing on Supporting the Delivery of Executive Priorities

The Committee noted that Land and Property Services (LPS) had provided a briefing paper in advance of the session.

The following officials joined the meeting at 3:05pm;

Sharon Gallagher, Deputy Director, LPS

Andrew McAvoy, Director of Rating Policy, LPS

Chris Rooney, Director of Revenue & Benefits, LPS; and

Colm Doran, Director of Transformation & Corporate Support, LPS.

The Chairperson thanked the officials for facilitating the earlier lunch, visit and tour which gave Members an opportunity to explore the detail of the work and changes within LPS.

The officials provided the Committee with oral evidence on the variety of work carried out within LPS and anticipated transformation journey.

The briefing was followed by a question and answer session. A number of issues were discussed including Revaluation, Revenue Raising, Transformation Projects, Benefits Realisation, historical interventions in Rating Policy, LPS staffing, Rating Bill timelines and the Rates Online Portal.

Diane Forsthye declared an interest in relation to revaluation appeals.

Eoin Tennyson left the meeting at 3:43pm.

Steve Aiken declared an interest as the Chair of the Assembly All-Party Group on Aerospace and Space.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 4:06pm.

The Committee suspended at 4:06pm.

Harry Harvey left the meeting at 4:06pm.

The Committee reconvened at 4:16pm.

7. LCM: The Cyber Security and Resilience (Network and Information Systems) Bill

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

Members noted that the Department of Finance had laid a Legislative Consent Memorandum for the Cyber Security & Resilience (Network Information Systems) Bill under Standing Order 42A(4)(b). The Committee also noted that the Minister is not bringing a Legislative Consent Memorandum (42A(4)(a)) indicating that there is still work to be done with DSIT colleagues; however, he intends to bring forward an LCM and draft motion in due course.

Members discussed outstanding matters to progress the LCM.

Steve Aiken declared an interest as a Member on the Windsor Framework Democratic Scrutiny Committee.

Agreed: The Committee agreed to ask the Department of Finance for detail on what work still need to be carried out to make progress with the LCM.

8. LCM - The Public Office (Accountability) Bill

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

Members noted that the Department of Finance had laid a Legislative Consent Memorandum under SO42A(4)(a)) with a draft motion seeking the Assembly's consent for the Public Office (Accountability) Bill – excluding part 4 – to legislate on behalf of the Executive/Department in what are devolved areas.

The Committee considered its position in respect of the LCM.

Agreed: The Committee agreed to seek detail from the Department of Finance on how part 4 of the Bill would be managed in Northern Ireland, including further detail on what exactly is being excluded from the LCM laid by the Department on 19th December 2025, for example in terms of public offices, specifically whether MI5 and the NCA would be included in the 'duty of candour'.

Members noted that a draft report on the LCM would be considered at next week's meeting.

9. Administrative and Financial Provisions Bill – Committee Deliberations

The Committee considered correspondence from the Department of Finance addressing issues raised by the NI Fiscal Council on the Bill.

The Committee considered a response from the Executive Office Committee on its scrutiny of the Bill.

The Committee noted confirmation from the Executive Office that its officials would be available to brief this Committee on relevant Clauses within the Bill.

Agreed: The Committee agreed to add the response to the Evidence base for the Committee Stage of the Bill.

10. NI Fiscal Council Bill – Committee Deliberations

The Committee considered correspondence from the Scottish Finance and Public Administration Committee on its engagement with the Scottish Fiscal Council.

Agreed: The Committee agreed to add the response to the Evidence base for the Committee Stage of the Bill.

Members noted that the NI Audit Office had indicated that it would be submitting evidence on the Bill to the Committee and that an oral briefing may be scheduled thereafter.

The Committee noted that amendments had been tabled for the Bill.

11. Correspondence

- i. The Committee noted a Memorandum of Reply (MoR) to the Public Accounts Committee Report “Managing the Schools’ Estate”;

Agreed: The Committee agreed to copy the MoR to the Education Committee.

- ii. The Committee noted correspondence from the Public Accounts Committee regarding Primacy of Reports;
- iii. The Committee noted a Pivotal Report “NI’s Multi-Year Budget: Challenges and Opportunities”;
- iv. The Committee noted a Press Release from the Association of British Insurers on a taskforce established to examine increased costs in the car insurance industry;
- v. The Committee noted the Annual Report for the Lay Observer for NI;
- vi. The Committee noted correspondence from an individual regarding tuition fees;

Agreed: The Committee agreed to refer the individual to their constituency MLAs and the Department for the Economy.

- vii. The Committee noted correspondence from an individual; and
- viii. The Committee noted Hansard transcripts of recent oral evidence sessions with the Director of Rating Policy on 3 December 2025, with Pivotal and UUEPC on 3 December 2025 and the Ministerial Oral Briefing with the Finance Minister on 10 December 2025.

12. Draft Forward Work Programme

The Committee considered its Forward Work Programme and noted a number of upcoming items.

Agreed: The Committee agreed to schedule the oral briefing with Departmental officials on Reval 2026 for 28th January 2026.

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

The Committee asked the Clerk to explore the potential for a Ministerial Oral Briefing on the draft Budget 2026-2029/30.

13. Any Other Business

None.

14. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 21st January 2026 at 1:30pm in the Senate Chamber, Parliament Buildings, with an informal briefing with Angelwise on Corporation Tax reduction at 12:30pm in the Private Dining Room.

The meeting was adjourned at 4:48pm.

Matthew O'Toole

Chairperson, Committee for Finance

21 January 2026