



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

25 February 2026

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Matthew O'Toole MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

Harry Harvey MLA

Brian Kingston MLA

Apologies: None

Virtual: Steve Aiken MLA

Gerry Carroll MLA

Jemma Dolan MLA

Deirdre Hargey MLA

Eoin Tennyson 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 1:18pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

None.

3. Chairperson's Business.

3.1. Northern Ireland Assembly Audit Committee – Draft Multi-Year Budget 2026-2029/30

3.2. Department of Finance – Reply to Audit Committee regarding Draft Multi-Year Budget 2026-2029/30

The Committee noted correspondence relating to the Northern Ireland Assembly Audit Committee's scrutiny of the multi-year budgets for the Northern Ireland Audit Office, Northern Ireland Assembly Commission and Northern Ireland Public Services Ombudsman.

Deirdre Hargey joined the meeting at 1:20pm.

3.3. Retail NI – Post Office Revitalisation

The Committee noted an embargoed draft joint report from Retail NI and the National Federation of Sub Post Masters on a joint plan to revitalise the Post Office Network and boost local High Streets.

The Chairperson indicated that the deputy Chairperson and he met with Retail NI last week informally to discuss the 10-point plan referenced in the report and indicated that the Committee could return to the matter when the final report was published.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 18th February 2026.

5. Matters Arising

5.1. Minister of Finance – 2025-26 Reserve Claim

The Committee considered a response from the Minister of Finance providing clarification on issues related to the 2025-26 Reserve Claim.

Agreed: The Committee agreed to seek an update from the Department of Finance on the status of the “open book exercise”; including specifics of timescales, Terms of Reference, expected outputs and the use and basis of the term “negotiation” when referencing the exercise.

5.2. DALO extract - Meeting on 11 February 2026

The Committee noted a DALO extract from the Committee meeting on 11 February.

5.3. DALO Readout Response – Additional Resource DEL

The Committee noted a response from Department of Finance regarding a breakdown of additional resource DEL received by the Executive as a result of

changes to the Department of Work and Pensions' Budget in the Spending Review 2025.

5.4. DALO extract - Meeting on 28 January 2026

The Committee noted a DALO extract from the Committee meeting on 28 January.

5.5. DALO Readout Response – Follow-Up information from Land and Property Services Oral Briefing

The Committee considered a response from Department of Finance regarding the Land and Property Services' Oral Briefing.

Agreed: The Committee agreed to ask the Department of Finance for an update on this matter including; detail of stakeholder engagement currently being undertaken with businesses and industries to address the outstanding issues related to the Reval 2026. The Committee also agreed to seek information on existing Rates Policy Consultations. Finally, Members also agreed to ask officials from Land and Property Services to address further queries at the scheduled oral briefing next week on Rating Policy subordinate legislation.

5.6. Correspondence regarding Reval 2026

The Committee noted correspondence from the Director of the Omniplex Group regarding the delay in Reval 2026. Members noted that this matter was likely to be the subject of legal proceedings.

5.7. Assembly Written Question Reval 2026

The Committee noted a written answer to the deputy Chair from the Minister for Finance regarding the outworkings of pausing Reval 2026 for local councils.

5.8. Committee for Communities – Local Growth Fund

The Committee considered correspondence from the Committee for Communities to the Minister of Finance regarding the Local Growth Fund.

Agreed: The Committee agreed to ask the Department of Finance for the latest update on developments related to the Local Growth Fund.

6. Draft Budget 2026-29/30 Oral Briefing from the Northern Ireland Fiscal Council

Agreed: The Committee agreed that Hansard would provide a transcript of the agenda item.

The Committee noted a number of papers including a Clerk’s Memo, the NI Fiscal Council “The Finance Minister’s proposed 2026-27 to 28-29/29-30 Budget: an assessment”, NI Fiscal Council Press Release on its assessment of the proposed multi-year Budget for 2026-2029/30, and Department of Health: Health and Social Care NI Reset Plan.

The following witnesses joined the meeting at 1:51pm;

Professor Alan Barrett Council Member, NI Fiscal Council and

Jonathan McAdams Chief of Staff, NI Fiscal Council

The witnesses briefed the Committee on the NI Fiscal Council’s Assessment of the proposed draft Budget 2026-2029/30.

The briefing was followed by a question and answer session and a number of issues were discussed including departmental overspending, transformation, revenue raising, public sector pay awards, Investment Strategy, Financial Transactions Capital, the Department of Health Reset Plan, savings potential of a multi-year budget and Equality considerations.

Eoin Tennyson left the meeting at 2:32pm.

Gerry Carroll joined the meeting at 2:41pm.

The Chairperson thanked the witnesses for their attendance, and the witnesses left the meeting at 3:05pm

Agreed: The Committee agreed to consider further information from the NI Fiscal Council on issues discussed during the briefing.

7. SL1 Deaths and Still-Births (Signing of Certificates) Regulations (Northern Ireland) 2026

The Committee considered correspondence from the Minister of Finance asking the Committee to set aside the agreed process for consideration of delegated legislation and noted that Members were being asked to consider the proposed statutory rule in draft form.

The Clerk updated the Committee on the current position in relation to obtaining Royal Assent for the Deaths, Still-Births and Baby Loss Bill.

The Committee considered a Clerks Memo on the Deaths and Still-Births (Signing of Certificates) Regulations (Northern Ireland) 2026 and related papers. Members noted the purpose of the proposed statutory rule is to provide for a Medical Certificate of Cause of Death to be signed by a registered medical practitioner and Certificates of Still-Birth to be signed by a registered medical practitioner or registered midwife.

Members noted that the SL1, draft Statutory Rule and Explanatory and Financial Memorandum had been published. Members also noted that the shortened timeframe does not preclude the Committee from issuing a Call for Views on the proposed rule which could inform the Committee's deliberations at the Statutory Rule stage. Furthermore, it was noted that the shortened timetable would enable the required Regulations to come into effect in advance of the current Coronavirus Act Extension Order.

The following officials joined the meeting at 3:07pm;

Dr. Philip Wales Chief Executive & Registrar General, NISRA; and

Ms Aoife Rooney Deputy Registrar General, Department of Finance

The officials provided the Committee with a short briefing on the policy merits of the proposed rule.

The briefing was followed by a question and answer session and a number of issues were discussed including timeframe for Royal Assent and timeframe for Baby Loss Certificates.

Agreed: The Committee agreed that it was not necessary to proceed with a Call for Views on this occasion as the issue had been part of the Committee's consideration of evidence with regard to the recently scrutinised Deaths, Still-Births and Baby Loss Act 2026.

Agreed: The Committee agreed that it was content with the merits of the proposal and that the Department make the rule.

Agreed: The Committee agreed to publish its decision and inform the Department of Finance accordingly.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 3:15pm

8. Administrative and Financial Provisions Bill – Final Department of Finance Oral Briefing

The Committee considered a number of papers provided to assist with their deliberations on the Bill, including a Clerk's Memo, Clause by Clause table, the Administrative and Financial Provisions Bill, the Explanatory and Financial Memorandum and Notice of Amendments for the Bill.

Agreed: The Committee agreed to remain in open session for the agenda item with the Bill Clerk on hand to provide advice as required.

The following departmental officials joined the meeting at 3:16pm;

Patrick Neeson Director of Supply, Public Spending Division (PSD),
Department of Finance (DoF);

Ian Fleming Deputy Director of Supply, PSD, DoF; and

Sarah Gibson Staff Officer, Supply Division, PSD, DoF.

Members discussed outstanding matters in advance of proceeding to informal and formal Clause by Clause consideration at next week's meeting.

Diane Forsythe informed the Committee of her proposed amendment to the Bill which would deal with suspension of public appointees.

Agreed: The Committee agreed to ask officials to provide guidance from the 'Supply Estimates Manual', as referenced during the session.

The Chairperson thanked the officials for their attendance and the officials left the meeting at 3:38pm.

9. Northern Ireland Fiscal Council Bill – Committee Deliberations

The Committee considered a number of papers provided to assist with their deliberations on the Bill, including a Clerk's memo (options paper), the Bill, the Explanatory & Financial Memorandum, a Clause by Clause table, further Clause by Clause analysis, the Department of Finance's assessment of the OECD submission, a response from the Oireachtas Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation and Taoiseach, Hansard transcript of the oral evidence session with the Scottish Fiscal Commission, and Hansard transcript of the oral evidence session with the Irish Fiscal Advisory Council.

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

The Bill Clerk joined the meeting at 3:39pm.

The Committee moved into closed session at 3:39pm. The Committee suspended at 3:39pm and resumed at 3:51pm.

Members discussed evidence received to date, common themes and outstanding queries and issues, resuming from Clause 6 of the Bill.

The Committee returned to open session at 4:35pm.

Agreed: The Committee agreed that the Clerk would write to the Department of Finance updating officials on discussions and detail of areas Members wish to discuss at next week's oral briefing.

The Chairperson thanked the Bill Clerk and the Bill Clerk left the meeting at 4:36pm.

10. Inquiry into Performance and Culture of the NICS

The Committee considered the Terms of Reference for the Committee's Inquiry into Performance and Culture of the Northern Ireland Civil Service.

The Committee agreed the following Terms of Reference for its Inquiry into the Performance and Culture of the Northern Ireland Civil Service:

1. Review the structures of the NICS, with specific attention to the composition, expertise and status of the Senior Civil Service, and the current role & responsibilities of the Head of the Civil Service;
2. Consider the capacity and capability of the NICS, establishing the current fitness of the NICS and what kind of change or transformation might be necessary;
3. Investigate current recruitment procedures, the use of temporary promotions and unfilled vacancies, including the scale, cost, and impact on service delivery and the role of agency workers in addressing staffing gaps;
4. Assess trends in NICS HR, particularly in relation to sickness absence, reviewing the early impact of the new Hybrid Working Policy and examining the current NICS discipline policy;
5. Consider the NICS People Strategy 2025–30, including its strategic priorities and how it aligns with broader Programme for Government goals;
6. Identify opportunities for policy interventions at Departmental, Executive, and UK Government levels to support a more resilient, skilled, and inclusive civil service;
7. Highlight themes and, potentially, make recommendations on issues raised during the inquiry, including potential areas for further investigation or reform. Members acknowledge that this Inquiry may well be a first step, with the potential for further investigation beyond the end of this mandate by a successor Finance Committee.

Agreed: The Committee agreed to publish the Terms of Reference along with social media material on the Committee webpages.

11. Outturn and Forecast Outturn January Data – Written Briefing

The Committee considered a written briefing from the Department of Finance on the Outturn and Forecast Outturn data for January 2026

Agreed: The Committee agreed to circulate the data to other Statutory Committees and the Northern Ireland Assembly Audit Committee, inviting those Committees to press officials to provide briefing on any over or underspends, as relevant.

12. Correspondence

- i. The Committee noted correspondence from Advice NI to the Minister of Finance, regarding its campaign to introduce automatic enrolment to free school meals.
- ii. The Committee noted the Northern Ireland Local Government Commissioner for Standards Report 2024-25.
- iii. The Committee noted the 57th Report of the Examiner of Statutory Rules.

13. Draft Forward Work Programme

The Committee considered its Forward Work Programme and noted a number of upcoming briefings and events, including a joint informal briefing with the Bytes Project on 10th March 2026, and forthcoming oral briefing with the Northern Ireland Audit Office.

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

14. Any Other Business

None.

15. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 4th March 2026 at 2pm in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 4:45pm.

Matthew O'Toole

Chairperson, Committee for Finance

4th March 2026