



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

4 March 2026

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Matthew O'Toole MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

Jemma Dolan MLA

Deirdre Hargey MLA

Harry Harvey MLA

Brian Kingston MLA

Eoin Tennyson MLA

Apologies: None

Virtual: Steve Aiken MLA

Gerry Carroll 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 2:04pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

None.

3. Chairperson's Business.

3.1. Minister of Finance – Marriage and Civil Partnership Bill

The Committee considered correspondence from the Minister of Finance relating to Executive agreement for the introduction of the Marriage and Civil Partnership Bill.

Agreed: The Committee agreed to schedule an oral briefing from the Department of Finance on the Bill before Easter recess.

3.2. Minister of Finance – Oral Statement – Chancellor's Spring Forecast

The Committee considered notification of a Ministerial Oral Statement and a copy of the Statement itself relating to the Chancellor's Spring Forecast.

Members noted that the Departmental consultation on the draft Budget for 2026-2029/30 had closed.

Deirdre Hargey joined the meeting at 2:10pm.

Agreed: The Committee agreed to request a briefing from Departmental officials on the next steps for the budget, should there be developments before the scheduled Ministerial briefing on 3rd June 2026.

3.3. NICVA – Local Growth Fund

The Committee considered correspondence from NICVA to the Chairperson relating to the Local Growth Fund.

Agreed: The Committee agreed that the Chairperson would meet with NICVA representatives.

3.4. Bytes Project: Digital Infrastructure in the Community and Voluntary Sector

The Committee noted background information for a joint informal meeting with the Communities Committee to discuss the Bytes Project taking place on Tuesday 10th March 2026. Members were asked to confirm their attendance or otherwise as soon as possible.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 25th February 2026.

Agreed: The Committee agreed to move to agenda item 10: Northern Ireland Fiscal Council Bill.

10. Northern Ireland Fiscal Council Bill – Final Oral Briefing from the Department of Finance

Agreed: The Committee agreed to move into closed session to discuss a potential amendment to the Bill.

The Committee moved into closed session at 2:13pm.

The Bill Clerk joined the meeting at 2:13pm.

The Bill Clerk presented his briefing on an amendment regarding “economic analysis”

Members discussed the potential amendment to the Bill.

Eoin Tennyson joined the meeting at 2:25pm.

The Committee returned to open session at 2:32pm.

Agreed: The Committee agreed to ask the Bill Clerk to redraft the amendment reflecting on comments made by Members.

The Bill Clerk left the meeting at 2:32pm.

Agreed: The Committee agreed to move to agenda items 6-8: SR19/2026 The Rates (Regional Rates) Order (Northern Ireland) 2026, SR20/2026 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2026 and SR22/2026 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026.

6. SR19/2026 The Rates (Regional Rates) Order (Northern Ireland) 2026

7. SR20/2026 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2026

8. SR22/2026 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026

Agreed: The Committee agreed to consider the three SRs together in the interests of expediency and that Hansard would provide a transcript of the agenda item.

The following official joined the meeting at 2:33pm;

Andrew McAvoy Director of Rating Policy.

The Committee considered three statutory rules laid by the Department of Finance:

The official outlined each SR in turn, briefing Members on the provisions within each.

Members noted:

SR 19/2026 The Rates (Regional Rates) Order (Northern Ireland) 2026 which will fix the amounts of the regional domestic and regional non-domestic rates that are to be used in the assessment of rates and the billing of ratepayers in Northern Ireland for the year ending 31st March 2026.

SR 20/2026 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2026 which will provide for the continuation of the “Back in Business” Rebate Scheme for the period up to 31st March 2027.

SR 22/2026 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026 which will extend the rates exemption for separate entries in the Valuation List associated with automatic telling machines (ATMs) in a designated rural area.

Members noted that all three of the rules were subject to affirmative resolution procedure and that the Assembly debate on the Rules was scheduled for Tuesday 10th March 2026.

Members also noted that the Examiner of Statutory Rules has indicated, in her 58th Report, that the Rules do not require to be drawn to the special attention of the Assembly.

Gerry Carroll joined the meeting at 3:01pm.

Agreed: The Committee for Finance has considered SR19/2026 The Rates (Regional Rates) Order (NI) 2026 and recommends that it be affirmed by the Assembly.

The Chairperson placed on record his opposition to the above Statutory Rule.

Agreed: The Committee has considered SR20/2026 The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2026 and recommends that it be affirmed by the Assembly.

Agreed: The Committee has considered SR22/2026 The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026 and recommends that it be affirmed by the Assembly.

9. Administrative and Financial Provisions Bill – Informal and Formal Clause by Clause Consideration & Initial Consideration of Committee Report

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

Agreed: The Committee agreed to move into closed session to undertake the informal Clause by Clause deliberations on the Bill.

The Committee moved into closed session at 3:03pm

The Bill Clerk joined the meeting at 3:03pm.

Members discussed the individual Clauses of the Bill, reflecting on evidence and comments on each.

Matthew O'Toole left the meeting at 3:18pm and Diane Forsythe assumed the Chair at 3:18pm.

The Committee moved into open session at 3:21pm to undertake its formal Cause by Clause consideration of the Bill.

Agreed: The Committee agreed that the Clause-by-Clause Consideration should be reported by Hansard.

The Committee commenced its formal Clause-by-Clause consideration of the Administrative and Financial Provisions Bill.

Clause 1- Strategic Investment Funding

The Committee considered Clause 1 as drafted.

Agreed: The Committee agreed that it was content with Clause 1 as drafted.

Clause 2 – Economic Support

The Committee considered Clause 2 as drafted.

Agreed: The Committee agreed that it was content with Clause 2 as drafted.

Clause 3 - Higher Education Funding

The Committee considered Clause 3 as drafted.

Agreed: The Committee agreed that it was content with Clause 3 as drafted.

Clause 4 - Support in relation to Employment and Training

The Committee considered Clause 4 as drafted.

Agreed: The Committee agreed that it was content with Clause 4 as drafted.

Clause 5 - Classification or grading of tourist amenities

The Committee considered Clause 5 as drafted.

Agreed: The Committee agreed that it was content with Clause 5 as drafted.

Clause 6 - Support services for victims and survivors

The Committee considered Clause 6 as drafted.

Agreed: The Committee agreed that it was content with Clause 6 as drafted.

Clause 7 - Asylum and immigration integration support services

The Committee considered Clause 7 as drafted.

Agreed: The Committee agreed that it was content with Clause 7 as drafted.

Clause 8 - Public appointments: provision of development opportunities

The Committee considered Clause 8 as drafted.

Agreed: The Committee agreed that it was content with Clause 8 as drafted.

Agreed: The Committee agreed to group Clauses 9 and 10 for the purpose of putting the question.

Clause 9 - Ending violence against women and girls

Clause 10 - Section 9: supplementary

The Committee considered Clause 9 & 10 as drafted.

Agreed: The Committee agreed that it was content with Clause 9 & 10 as drafted.

Clause 11 - Postgraduate qualifications in educational psychology

The Committee considered Clause 11 as drafted.

Members noted a proposed amendment to Clause 11 which would introduce bursary schemes supporting Initial Teacher Education in priority subjects and postgraduate leadership development for school leaders, to be administered by the Department of Education or the Education Authority, subject to conditions.

Agreed: The Committee agreed that it was content with Clause 11, subject to the proposed amendment to introduce bursary schemes supporting Initial Teacher Education in priority subjects and postgraduate leadership development for school leaders, to be administered by the Department of Education or the Education Authority, subject to conditions.

Clause 12 - Investigation of housing association tenancy fraud

The Committee considered Clause 12.

Agreed: The Committee agreed that it was content with Clause 12.

Clause 13 - Setting of rate of basic allowance for councillors

The Committee considered Clause 13 as drafted.

Agreed: The Committee agreed that it was content with Clause 13 as drafted.

Clause 14 - Discretion as to a particular Commissioner's term of office

The Committee considered Clause 14 as drafted.

Agreed: The Committee agreed that it was content with Clause 14 as drafted.

Clause 15 - Northern Ireland Tourist Board

The Committee considered Clause 15 as drafted.

Agreed: The Committee agreed that it was content with Clause 15 as drafted.

Clause 16 - Marine licensing

The Committee considered Clause 16 as drafted.

Agreed: The Committee agreed that it was content with Clause 16 as drafted.

Clause 17 - Travel concession passes

The Committee considered Clause 17 as drafted.

Members noted a proposed amendment to Clause 17 which would change the delegated power in the Bill from negative resolution procedure to the draft affirmative resolution procedure.

Gerry Carroll placed on record his opposition to the Clause, which will be reflected in the Committee Report on the Bill.

Agreed: The Committee agreed that it was content with Clause 17 as drafted, subject to the proposed amendment to change the delegated power in the Bill from negative resolution procedure to the draft affirmative resolution procedure.

Clause 18 - Advances out of Consolidated Fund: increase in limit

The Committee considered Clause 18 as drafted.

Members noted an addition to the Explanatory and Financial Memorandum as follows:

“DoF will normally only authorise an advance after the notification to the Assembly and Finance Committee has been made, or at least arranged. The circumstances in which advances may be agreed before notification to the Assembly and Finance Committee are limited to cases:

- *Where the urgency justifies making the advance before a statement has been made*
- *That arise during an Assembly recess and so notification cannot be made until the Assembly returns”.*

Agreed: The Committee agreed that it was content with Clause 18 as drafted, subject to an addition to the Explanatory and Financial Memorandum as follows:

“DoF will normally only authorise an advance after the notification to the Assembly and Finance Committee has been made, or at least arranged. The circumstances in which advances may be agreed before notification to the Assembly and Finance Committee are limited to cases:

- Where the urgency justifies making the advance before a statement has been made*
- That arise during an Assembly recess and so notification cannot be made until the Assembly returns”.*

Clause 19 - Petroleum and minerals: removal of requirement for separate accounts

The Committee considered Clause 19 as drafted.

Agreed: The Committee agreed that it was content with Clause 19 as drafted.

Clause 20 - Appointment of auditor for Northern Ireland Audit Office

The Committee considered Clause 20 as drafted.

Members noted a proposed amendment to the Bill which would remove this Clause in its entirety.

Agreed: The Committee agreed that it was not content with Clause 20 as drafted, as such it would formally table notice of the Committee’s opposition to the question that Clause 20 stands part of the Bill.

Clauses 21-23 – Interpretation, Commencement, and Short Title of the Bill

Agreed: The Committee agreed to group Clauses 21-23 for the purposes of putting the question.

The Committee considered Clauses 21- 23 as drafted.

Agreed: The Committee agreed that it was content with Clauses 21 – 23 as drafted.

Long Title

The Committee considered the Long Title as drafted.

Agreed: The Committee agreed that it was content with the Long Title as drafted.

The Committee gave initial consideration to its draft Report on the Administrative and Financial Provisions Bill and noted that the Clause by Clause section would be amended following today's deliberations.

Agreed: The Committee agreed to schedule final consideration of the Committee's report on the Bill for next week's meeting.

The Bill Clerk remained for the next agenda item.

10. Northern Ireland Fiscal Council Bill – Final Oral Briefing from the Department of Finance (continued)

The Committee considered a number of papers provided to assist with their deliberations on the Bill, including correspondence issued to the DALO following last week's meeting and a response from the Department to the correspondence. Members also noted wording for a draft amendment re: economic impact of public finance decisions, a Clause by Clause table, the Bill, the Explanatory & Financial Memorandum, briefing from the Bill Clerk and the notification of Amendment tabled for Consideration Stage of the Bill.

The following officials joined the meeting at 3:32pm;

Wendy Lecky	Director, Strategic Policy and Reform, Department of Finance;
Sarah Wilson	Deputy Director, Fiscal Council Bill and Sponsorship team, Department of Finance; and
Julie King	Deputy Principal, Fiscal Council Bill and Sponsorship Team, Department of Finance

Agreed: The Committee agreed to move into closed session at 3:32pm for deliberations in respect of the Bill.

Members discussed evidence received to date, common themes and outstanding queries and issues of the Bill. Officials addressed Members' outstanding concerns.

The Committee returned to open session at 3:57pm.

The Chairperson thanked the officials and the officials left the meeting at 3:57pm.

Agreed: The Committee agreed to conduct informal Clause by Clause of the Bill at next week's meeting, subject to reconsideration of a potential amendment to the Bill. This would then be followed by formal Clause by Clause consideration.

The Chairperson thanked the Bill Clerk and the Bill Clerk left the meeting at 3:59pm.

11. Inquiry into Performance and Culture of the NICS

The Committee considered a Clerk's Memo regarding Stakeholders and potential Call for Evidence in relation to the Inquiry. Members suggested some additional stakeholders including other representative bodies.

The Clerk outlined the aim of proposed engagement and Call for Evidence.

Agreed: The Committee agreed to engage with an expanded group of stakeholders, as per Members' discussion, and to proceed with a Call of Evidence published on Citizen Space.

Agreed: The Committee agreed to return to agenda item 5: Matters Arising

5. Matters Arising

5.1. DALO extract - Meeting on 18 February 2026

The Committee noted a DALO extract from the Committee meeting on 18 February 2026.

5.2. DALO Readout Response – Revaluation Methodology

The Committee noted a response from Department of Finance regarding sectoral engagement in relation to a change in the revaluation methodology.

5.3. DALO Readout Response – Local Growth Fund

The Committee considered a response from Department of Finance regarding the Local Growth Fund.

Agreed: The Committee agreed to write again to the Secretary of State to outline the Committee's concerns in relation to the Local Growth Fund, copying the correspondence to the Northern Ireland Affairs Committee.

Agreed: The Committee agreed to ask the Department of Finance for details of the Resource/Capital split for the Local Growth Fund in England as a comparator.

5.4. Department of Finance – Land Registration Consultation Report

The Committee considered a Consultation Report provided by the Department for Finance in relation to the Land Registry's new IT solution.

Agreed: The Committee agreed to reiterate to the Department that a response about fee change timescales and structure determination is still required.

5.5. Committee for Agriculture, Environment and Rural Affairs – Budget 2026-2029/30

The Committee noted a response from the Committee for Agriculture, Environment and Rural Affairs in relation to their scrutiny of the Budget 2026-2029/30.

Agreed: The Committee agreed to add this response to the Committee's evidence base for its Report on the draft Budget.

5.6. Committee for Justice – Budget 2026-2029/30

The Committee considered a response from the Committee for Justice in relation to their scrutiny of the Budget 2026-2029/30.

Brian Kingston declared an interest as a Member of the Justice Committee.

Agreed: The Committee agreed to add this response to the Committee’s evidence base for its Report on the draft Budget.

5.11. Committee for Infrastructure - Budget 2026-2029/30

The Committee considered a response from the Committee for Infrastructure in relation to their scrutiny of the Budget 2026-2029/30.

Agreed: The Committee agreed to add this response to the Committee’s evidence base for its Report on the draft Budget.

5.7. Public Accounts Committee (PAC) - Memorandum of Reply: Public Procurement in NI

The Committee considered a copy of the Department of Finance Memorandum of Reply to the PAC Report on “Public Procurement in NI”.

Agreed: The Committee agreed to schedule a briefing with the Department of Finance in six months’ time to obtain a further update on recommendations within the Report.

5.8. Head of the NI Civil Service (HOCS) – Northern Ireland Audit Office (NIAO) Report “Leading and Resourcing the NICS” January 2026

The Committee considered a copy of the response from HOCS to the Public Accounts Committee regarding the NIAO Follow-up report “Leading and Resourcing the NICS”.

Agreed: The Committee agreed to explore the potential for an oral briefing with HOCS on the NIAO Report.

Agreed: The Committee agreed to schedule a Departmental Briefing on the NICS People Strategy, potentially on 25th March 2026.

5.9. The Speaker – Executive Legislative Timetable

The Committee noted correspondence from the Speaker to the First Minister regarding the Executive's Legislative Timetable; seeking an update on same.

5.10. Correspondence from an individual

The Committee noted further correspondence from an individual regarding complaints about the Department of Finance.

Agreed: The Committee agreed to return to the indicative running order and move to agenda item 12: Correspondence

12. Correspondence

- i. The Committee considered correspondence from the Executive Office Committee – Windsor Framework and wider EU issues.

Agreed: The Committee agreed that the Clerk would return to the Committee with a potential response at next week's meeting.

- ii. The Committee noted Hansard transcripts of recent oral evidence sessions related to the Budget from Department of Finance officials, Ulster University Economic Policy Centre, NEVIN Economic Research Institute and Pivotal.

Gerry Carroll left the meeting at 4:25pm.

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 and forthcoming Plenary Business: Final Stage of the Budget Bill and Rating SRs on 10th March 2026.

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 11th March 2026 at 2pm in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 4:31pm.

Matthew O'Toole

Chairperson, Committee for Finance

11th March 2026