



Northern Ireland
Assembly

Audit Committee
Room 254 Parliament Buildings
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To: Peter Hall, Clerk, Committee for Finance

From: Ashleigh Mitford, Senior Assistant Clerk, Audit Committee

Date: 19 February 2026

Subject: Scrutiny of the draft Multi-Year Budget for 2026-29/30

At its meeting on 28 January 2026 the Audit Committee noted your correspondence of 15 January 2026 welcoming the Committee's views and any issues in regard to the draft Multi-Year Budget for 2026-29/30.

The Committee agreed I should write to you to confirm that the figures published by DoF **broadly** reflect the budgets already agreed by the Committee for the Northern Ireland Audit Office, the Northern Ireland Assembly Commission and the Northern Ireland Public Service Ombudsman. However, it has noted that the published budgets do not include any required Ring-fenced Resource DEL (Depreciation/Impairments) funding needs at this stage.

The Committee was however content with DoF's reassurances that *'Allocations for Ring-fenced Resource DEL will be made at the amounts recommended by the Audit Committee for each of these bodies once a revised settlement letter has been received from the Secretary of State.'*

Ashleigh Mitford
Committee Senior Assistant Clerk



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To: Statutory Committee Clerks

From: Peter Hall, Clerk to the Committee for Finance

Date: 15th January 2026

Subject: Scrutiny of the draft Multi-Year Budget for 2026-29/30

Dear colleagues,

It has been the custom over the years for the Finance Committee to commission a round robin written exercise to all statutory Committees and the Assembly's Audit Committee to seek their views on their respective department's Budget. At its meeting on 14th January 2026, the Committee agreed to repeat the exercise.

As you are aware, the Department for Finance published a draft Multi-Year Budget for 2026-29/30 on 6th January 2026. This draft Budget is out for public consultation until 3rd March 2026. The Committee has noted that **this draft Budget has not been agreed by the Executive** and is, therefore, subject to change.

The Committee for Finance anticipates that you will be in the process of scrutinising your department's 2026-29/30 Budget. The Committee is currently scheduled to meet with departmental officials on the Multi-Year Budget on 4th February 2026, with further relevant stakeholder briefings to follow during that month. These sessions will be recorded by Hansard and will be shared with your Committee when available. **The Committee hopes that your committee will be in a position to give a view on its department's 2026-29/30 Budget at the end of February. As per custom, it would be the Committee's intention to bring forward a motion for debate on the draft 2026-29/30 Budget prior to the Easter recess.**

You will be aware that, following the recent December Monitoring Round Exercise, the date for the Supply Resolutions for the Spring Supplementary Estimates and Vote on Account, as well as the introduction of the Budget Bill 2026, with regard to finalisation of the 2025-26 Budget, has been announced as **Monday 9th February**. The Finance Committee continues to regularly receive Outturn and Forecast Outturn (OFO) for the 2025-26 financial year. DoF has included a range of additional pieces of data and information in the OFO, such as tables of variances between forecast and actual spend

and details on departments' over commitments. The Committee's intention is to continue to make data and information on departments' spending more accessible for committees to scrutinise.

The Committee anticipates that you will have received written or oral briefing about your department's position following the December Monitoring Round. The OFO following the Monitoring Round will be distributed to your Committees as usual. **In addition to giving a view on your department's 2026-29/30 Budget, the Committee would welcome any issues that you wish to raise about your department's 2025-26 Budget position and management.**

I would also note that departments were supposed to have completed their 5-year departmental business plans by Autumn of last year, however, these have not yet been published. This may be a matter for your respective committees to review in your own scrutiny as DoF had previously indicated that there would be rough estimated budgets attached to these plans.

The Committee would be grateful if your committee could submit a return indicating its views on your department's 2026-29/30 Budget, in addition to any comments you wish to make on its Budget 2025-26 allocation/management, by **noon on Friday 27th February**.

You will wish to bring this to the attention of your committee.

Regards,

Peter Hall
Clerk to the Committee for Finance