

Northern Ireland Affairs Committee

Funding and delivery of public services: follow up

First Report of Session 2024–25

HC 477

Northern Ireland Affairs Committee

The Northern Ireland Affairs Committee is appointed by the House of Commons to examine the expenditure, administration, and policy of the Northern Ireland Office; administration and expenditure of the Crown Solicitor's Office (but excluding individual cases and advice given by the Crown Solicitor); and other matters within the responsibilities of the Secretary of State for Northern Ireland (but excluding the expenditure, administration and policy of the Office of the Director of Public Prosecutions, Northern Ireland and the drafting of legislation by the Office of the Legislative Counsel) and its associated public bodies.

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Summary

For years, Northern Ireland's public services have been in a poor state, due to inadequate funding, lack of reform and political instability. In 2024, in response to the most recent suspension of Northern Ireland's political institutions, the then Government introduced an Executive restoration package and interim Fiscal Framework, which attempted to begin to address these issues. During our short inquiry, we heard, however, that difficulties continue including in—but certainly not limited to—NI's healthcare, education, and policing sectors. Funding for public services has been unpredictable and mostly short-term, and services are not delivering to the required standards. In some cases, patients are waiting for over 12 hours in emergency units, pupils with Special Educational Needs are waiting for a more than a year for support, and the policing budget has remained static since 2010 despite 36% inflation.

Last year, the previous Government agreed to fund Northern Ireland according to its estimated level of need of 124%, effectively providing NI with £124 for every £100 which it allocates to services like health and education in England. To address the state of public services in the short term, the Government must continue to fund Northern Ireland according to its level of need. There has been much debate about whether the current needs-based assessment of 124% is adequate for Northern Ireland. It is positive that a review of NI's needs-based assessment is being conducted by Prof. Gerald Holtham, who did similar work on Wales in the 2000s. But, as the Government and Northern Ireland Executive negotiate a final Fiscal Framework, we urge the Treasury to ensure that Northern Ireland's next Block Grant baseline, from 2026–27 onwards, is calculated according to NI's level of need.

In the medium term, it is important that public services are reformed, so that they can perform better for the people of Northern Ireland. Now that Northern Ireland's political institutions have stabilised, the Government must provide multi-year funding to allow Executive Departments and service providers to plan meaningful changes—rather than giving them one-off pots of money to address short-term issues. We welcome the Government's allocation of ring-fenced funding for public services transformation and the work of the Public Sector Transformation Board, but we note that a significant amount of funding has been diverted for day-to-day spending instead.

Northern Ireland has the highest public spending per person in the UK, but raises the least revenue per person. It relies predominantly on funding from the Block Grant to fund its public services. As part of the Executive restoration package, the Government required Northern Ireland to raise more revenue itself. However, this is easier said than done. Revenue raising is politically difficult, as it means charging people more, and it may disproportionately impact people on the lowest incomes. Currently, Northern Ireland has few options for revenue raising, as Executive Ministers have limited powers in this area. Greater tax devolution could enable the Executive to fund public services more innovatively and sustainably, enabling them to deliver better outcomes. To support the long-term improvement of public services, we urge the Government to continue to discuss the devolution of greater fiscal powers to Northern Ireland.

Introduction

The Executive restoration package

1. Following the restoration of the Northern Ireland Executive in February 2024, the Government provided a funding settlement of £3.3 billion, intended to

allow the Northern Ireland Executive to stabilise public services, better manage public finances, increase opportunities for improved infrastructure and investment, pave the way for transformation of public services, and enable the delivery of a pay award (2023–24) to public sector workers.¹
2. The Executive restoration package included:
 - the introduction of a new needs-based factor in the Barnett formula,² to be set at 24% from 2024–25 (this needs-based factor is expressed variously as either 124% or 24%);
 - over £1 billion of additional ‘stabilisation funding’ for public services, made available across two years: £520 million in 2024–25 and £520 million in 2025–26;
 - £584 million in one-off funding for 2023–24 to help settle public sector pay awards;
 - the pausing of Departmental overspend repayments from 2022–23 and 2023–24 of up to £559 million, subject to the publication and implementation of a plan to deliver sustainable finances, including a balanced budget for 2024–2025 and the raising of at least £113 million in locally generated income; and
 - an increase in spending power of the Executive by up to £708 million over five years.³

1 GOV.UK, [UK Government confirms £3.3bn spending settlement for restored Northern Ireland Executive](#), 13 February 2024

2 The Barnett formula is used to calculate the annual Block Grants for Northern Ireland, Scotland and Wales; it determines the overall funding for public services in devolved nations - Institute for Government, [Barnett Formula](#), 25 November 2020

3 GOV.UK, [Summary: Financial Settlement between the UK Government and the Northern Ireland Executive](#), 2024, page 1

3. The £708 million of increased spending power comprised £623 million of re-allocated UK Government funding and £85 million of new funding. Some £235 million of this was ring-fenced for the purpose of public sector transformation.⁴ Its release has been subject to the establishment of a Public Sector Transformation Board.⁵ The Northern Ireland Executive may choose how to spend the remaining £473 million.⁶

The interim and final Fiscal Frameworks

4. In May 2024, the Treasury and the Executive agreed an interim Fiscal Framework.⁷ The interim Framework aimed to realise commitments in the settlement for the restored Executive, and to take steps towards agreeing a final Fiscal Framework.⁸ The interim Framework included arrangements whereby the Government would:
 - consider a review of Northern Ireland’s relative need if multiple independent and credible sources provide evidence that relative need is different to 124%; and
 - agree to review and discuss the Executive’s funding approach, including concerns about 2026–27 funding, at the relevant Spending Review.⁹
5. In recognition of the limited fiscal levers available to the Executive, the Framework also set out that the £113 million of additional revenue must be raised from 2025–26, rather than from 2024–25.¹⁰ In late May 2024, the Northern Ireland Executive began work towards a final Fiscal Framework to ensure that it has the financial tools and necessary taxation levers to deliver

4 Northern Ireland Department of Finance, [Written Ministerial Statement: update on the Executive’s Budget Sustainability Plan](#), 3 October 2024, page 19

5 GOV.UK, [UK Government Funding Streams Summary \(Financial Settlement Annex\)](#), page 1
Currently, this is an interim Board, comprising Jayne Brady (Head of the Civil Service) as Chair, Julie Harrison (Northern Ireland Office Permanent Secretary) and Frances Ruane (an Independent Non-Executive member of the Northern Ireland Civil Service) - Northern Ireland Department of Finance, [Equality Statement for the interim Public Sector Transformation Programme](#), page 3

6 [Integrated Schools: Northern Ireland](#), UIN 17015, 12 March 2024

7 HM Government and Northern Ireland Executive, [The agreement between the Northern Ireland Executive and the United Kingdom Government on the Northern Ireland Executive’s Interim Fiscal Framework](#), May 2024

8 HM Government and Northern Ireland Executive, [The agreement between the Northern Ireland Executive and the United Kingdom Government on the Northern Ireland Executive’s Interim Fiscal Framework](#), May 2024, page 3

9 HM Government and Northern Ireland Executive, [The agreement between the Northern Ireland Executive and the United Kingdom Government on the Northern Ireland Executive’s Interim Fiscal Framework](#), May 2024, page 3

10 Northern Ireland Department of Finance, [Written Ministerial Statement: update on the Executive’s Budget Sustainability Plan](#), 3 October 2024, page 33

sustainable public finances and public services.¹¹ Then, in July 2024, the new Government announced the start of a multi-year spending review, due for publication in “spring 2025”.¹²

6. In September 2024, the Executive published its Programme for Government,¹³ in which it made ‘reform and transformation of public services’ one of its nine immediate priorities.¹⁴ The Executive’s Budget Sustainability Plan, produced in part to ensure Stormont did not become liable for the £559m in overspends between 2022–23 and 2023–24, was published in October 2024.¹⁵ Its stated objective is to “[ensure] the Executive uses its available resources and flexibilities sustainably to help deliver public services”.¹⁶ Also during that month, Northern Ireland was allocated £18.2bn in the Autumn Budget, a settlement described by the Northern Ireland Secretary as “the largest in real terms in the history of devolution.”¹⁷ Then in November 2024, the Chief Secretary to the Treasury and the Northern Ireland Minister of Finance agreed that the next phase of discussions on a final Fiscal Framework could begin.¹⁸
7. Our predecessor Committee published a report on the funding and delivery of public services in Northern Ireland in March 2024. In this, it found that “reduced budgets, unreformed systems and [...] an absence of Ministers” had all contributed to a “crisis” in public services. The Committee invited the then Government to respond to concerns that Northern Ireland would experience “an abrupt cliff-edge” in funding from 2026–27 when one-off funding measures under the restoration package came to an end. And, while welcoming that Government’s introduction of a needs-based element to the Barnett formula, it recommended that its precise calculation be reviewed as part of negotiations on a final Fiscal Framework.¹⁹

11 Northern Ireland Department of Finance, [Written Ministerial Statement: interim Fiscal Framework](#), 21 May 2024, page 1

12 HM Treasury, [Chancellor statement on public spending inheritance](#), 29 July 2024

13 Northern Ireland Executive, [Draft Programme for Government 2024–2027](#), 5 September 2024

14 Northern Ireland Executive, [Draft Programme for Government 2024–2027](#), 5 September 2024, page 12

15 Northern Ireland Department of Finance, [Budget Sustainability Plan](#), October 2024

16 Northern Ireland Department of Finance, [Budget Sustainability Plan](#), October 2024, page 9

17 Northern Ireland Office and HM Treasury, [A Budget to fix the foundations and deliver change for Northern Ireland](#), 30 October 2024

18 Northern Ireland Affairs Committee, First Special Report of the Session 2024–25, [The funding and delivery of public services in Northern Ireland: Government response](#), HC 413, paragraph 6

19 Northern Ireland Affairs Committee, Third Report of Session 2023–24, [The funding and delivery of public services in Northern Ireland](#), HC 46, page 3

8. We were grateful to the new Government for publishing a response in November 2024 to our predecessor Committee's report. In its response, the Government said that it believed the restoration package, coupled with the settlement in the Autumn Budget, would enable the Executive to stabilise public services and better manage public finances.²⁰
9. With the Government's response in mind, discussions on the final Fiscal Framework ongoing, and the planned conclusion of the multi-year spending review due early in 2025, we decided to launch a short inquiry to follow up our predecessor Committee's work, in December 2024. Our terms of reference invited responses on:
 - whether the current assessment of need in Northern Ireland is accurate;
 - what measures the final Fiscal Framework should include;
 - what revenue-raising measures the Executive should adopt;
 - the implications of the Autumn Budget and Barnett consequential for Northern Ireland;
 - the effectiveness of the NI Executive's budget sustainability plan;
 - the role of the Treasury and the Northern Ireland Office in supporting financial stability and public service transformation.²¹
10. In December 2024, we visited Northern Ireland to hear informally from a range of stakeholders about the state of public services. In response to our call for evidence, we received 11 written submissions. In January 2025, we held three evidence sessions, during which we spoke with academics, fiscal analysts, auditors, service providers, the Northern Ireland Executive and the Northern Ireland Office. We invited the Chief Secretary to the Treasury to appear, too, but he preferred not to do so while negotiations on the final Fiscal Framework are ongoing.²² He did subsequently, however, provide us with a detailed written response to questions which we had, following our public hearings.²³ We thank all those who contributed to our inquiry.

20 Northern Ireland Affairs Committee, First Special Report of the Session 2024–25, [The funding and delivery of public services in Northern Ireland: Government response](#), HC 413, paragraph 4

21 [Call for Evidence - Committees - UK Parliament](#) (accessed 21 March 2025)

22 Letter from the Chief Secretary to the Treasury to the Chair regarding an invitation to give evidence before the Northern Ireland Affairs Committee, [16 January 2025](#)

23 Letter from HM Treasury to the Chair regarding funding and delivery of public services, [7 March 2025](#)

1 The state of public services in Northern Ireland

11. During our predecessor Committee’s inquiry in 2023–24, it heard that the funding and delivery of public services in Northern Ireland were under enormous pressure.²⁴ One year on, little appears to have changed.
12. The Northern Ireland Executive said, in September 2024, that “our public services remain under pressure, with funding failing to keep pace with demand”.²⁵ This was echoed by witnesses to our inquiry. Public services “are in a really poor place”,²⁶ we heard, with “significant challenges facing the public sector” as a whole.²⁷ The Law Society of Northern Ireland went further, stating that public services in Northern Ireland “are at risk of collapse”.²⁸ Dorinnia Carville, the Comptroller and Auditor General of Northern Ireland (C&AG), told us, “The outcomes that are desired... are not being achieved, and the services are not meeting the standards that have been set for them”.²⁹ Prof. Stephen Farry, Co-Director of Ulster University’s Strategic Policy Unit, told us that “it is important to understand that the magnitude of what we are talking about in Northern Ireland compared with Great Britain is enormous”.³⁰ In Northern Ireland, he said, “The sheer scale of the crisis is that much greater”.³¹

Impact of the current state of public services

13. During our inquiry, we were told that under-performing public services needed to improve for the sake of people’s “quality of life, and their ability to work and participate in their communities”.³² We also heard that as well as “the human cost” of mental ill health, there are the costs to society

24 Northern Ireland Affairs Committee, Third Report of Session 2023–24, [The funding and delivery of public services in Northern Ireland](#), HC 46, page 3

25 Northern Ireland Executive, [Draft Programme for Government 2024–2027](#), 5 September 2024, page 6

26 [Q45](#) [Alexandra Brennan]

27 [Q1](#) [Dorinnia Carville]

28 Law Society of Northern Ireland [[FDPS0014](#)]

29 [Q1](#) [Dorinnia Carville]

30 [Q1](#) [Professor Stephen Farry]; see also Pivotal [[FDPS0013](#)]

31 [Q1](#) [Professor Stephen Farry]

32 Pivotal [[FDPS0013](#)]

from care, treatment and lost productivity.³³ Alexandra Brennan, Co-ordinator of the Northern Ireland Women’s Budget Group (NIWBG), told us that the effects of poor public service delivery are “severe”,³⁴ while Celine McStravick, Chief Executive of the Northern Ireland Council for Voluntary Action, said each instance has a “significant impact on the life of someone in Northern Ireland”.³⁵ This includes patients waiting for more than 12 hours in hospital emergency units, participants in 80% of major court cases waiting for over 12 months due to backlogs,³⁶ and schools at “crisis point”.³⁷ For women, especially those who have additional protected characteristics, the impacts are even greater, Ms Brennan said.³⁸ She added that the community and voluntary sector is “holding up the services that have been reduced or cut,” but warned that, “When that crumbles [...] we will see the full brunt of the cuts”.³⁹ Prof. Farry said that, if this state of affairs continues, there is “the potential risk of two-speed public services emerging”.⁴⁰ For example, long waiting lists in the health service could result in people who can afford to do so choosing private healthcare, leading to “a two-tier situation in which those on lower incomes are more deeply affected by the public spending pressures”.⁴¹

14. Substandard public services have wider implications for Northern Ireland. We heard that they affect the delivery of Executive priorities, such as economic growth,⁴² and create significant costs to society.⁴³ Northern Ireland’s productivity is among the lowest of the UK regions,⁴⁴ while its economic inactivity rate is the highest,⁴⁵ with a high percentage of people holding no or very low qualifications.⁴⁶ Northern Ireland Office Minister Fleur Anderson MP accepted that this could affect the Government’s ability to deliver its Five Missions across the UK.⁴⁷

33 British Association for Counselling and Psychotherapy [[FDPS0012](#)]

34 [Q45](#) [Alexandra Brennan]

35 [Q50](#) [Celine McStravick]

36 [Q85](#) [Fleur Anderson]

37 [Q72](#) [Dr Graham Gault]

38 [Q48](#) [Alexandra Brennan]

39 [Q48](#) [Alexandra Brennan]

40 [Q1](#) [Professor Stephen Farry]

41 [Q1](#) [Professor Stephen Farry]

42 [Q45](#) [Alexandra Brennan]

43 British Association for Counselling and Psychotherapy [[FDPS0012](#)]

44 [Q45](#) [Ann Watt]

45 [Q45](#) [Alexandra Brennan]

46 [Q45](#) [Ann Watt]

47 [Q85](#) [Fleur Anderson]. The Government’s Five Missions for Britain are ‘Secure the highest sustained growth in the G7, ‘Make Britain a clean energy superpower’, ‘Build an NHS fit for the future’, ‘Make Britain’s streets safe’ and ‘Break down the barriers to opportunity at every stage’ - Labour, [Missions](#), 3 February 2025

Health

15. The Northern Ireland C&AG told us that not one Department in the last couple of years had said to her, “My funding is sufficient.”⁴⁸ Witnesses noted, however, that—of all Northern Ireland’s public services—there is particular pressure on the health service.⁴⁹ They referred to “incredible waiting lists”,⁵⁰ a “starved” primary care sector,⁵¹ and patients “struggling to be discharged” due to inadequate domiciliary care.⁵² Contributors to our inquiry frequently mentioned mental healthcare, too.⁵³ Northern Ireland’s mental health services needs are 40% greater than anywhere else in the UK,⁵⁴ while it “recently held the world record for prescribing the most anti-depressants per head of population”.⁵⁵ We also heard that the state of Northern Ireland’s healthcare estate affects provision, with ageing infrastructure and “around 60% of GP practices [...] not fit for purpose”.⁵⁶

Education

16. Witnesses pointed to problems in the education sector,⁵⁷ including funding for children with Special Educational Needs,⁵⁸ some of whom wait more than a year for the educational support to which they are entitled.⁵⁹ The Governing Bodies Association NI expressed concern about the continuing discrepancy in spend between pupils in Northern Ireland compared with the rest of the UK,⁶⁰ while Dr Graham Gault, Northern Ireland National Secretary of the National Association of Headteachers (NAHT), said that up to 80% of schools could be operating from a deficit position.⁶¹ As a result, he added, “schools are really struggling and our most vulnerable children are paying very heavily for this situation”.⁶² The Northern Ireland Audit Office has

48 [Q2](#) [Dorinnia Carville]

49 [Q131](#) [Dr Caoimhe Archibald]

50 [Q45](#) [Alexandra Brennan]

51 [Q65](#) [Dr Alan Stout]

52 [Q69](#) [Dr Alan Stout]

53 [Q1](#) [Dorinnia Carville], [Q82](#) [Dr Graham Gault], [Q119](#) [Fleur Anderson], British Association for Counselling and Psychotherapy [[FDPS0012](#)]

54 [Q82](#) [Dr Alan Stout]

55 British Association for Counselling and Psychotherapy [[FDPS0012](#)]

56 British Medical Association [[FDPS0017](#)]. See also [Q65](#) [Dr Alan Stout]

57 [Q46](#) [Celine McStravick]

58 [Q79](#) [Dr Graham Gault], [Q46](#) [Celine McStravick]

59 [Q85](#) [Fleur Anderson]

60 Governing Bodies Association NI [[FDPS0011](#)]

61 [Q65](#) [Dr Graham Gault]

62 [Q65](#) [Dr Graham Gault]

estimated the cost of the schools maintenance backlog at £450 million—but “potentially much higher”.⁶³ To remedy all this, Dr Gault said, “[T]here simply needs to be a lot more money”.⁶⁴

Policing and justice

17. Alongside health and education, witnesses drew our attention to Northern Ireland’s relative need for spending on security, policing and justice,⁶⁵ given, in particular, the legacy of the Troubles.⁶⁶ Pamela McCreedy, Chief Operating Officer of the Police Service of Northern Ireland (PSNI), told us that the PSNI is “becoming an emergency service of first and last resort”,⁶⁷ as police officers must deal increasingly with mental health issues and vulnerable people. Ms McCreedy explained this while recognising that,

we are not the best people, standing with firearms, a flak jacket and handcuffs, to deal with someone in a vulnerable state and a mental health crisis.⁶⁸

18. The PSNI told us that “policing has consistently been under-funded”, adding that Northern Ireland’s policing budget has remained static since 2010, against a backdrop of 36% inflation.⁶⁹ Ms McCreedy said that, in comparison, budgets for health and education had increased by almost 90%.⁷⁰ Additionally, the PSNI noted that—unlike police services in England and Wales - the PSNI has no access to reserves, no ability to carry forward annual funding, and no borrowing powers.⁷¹ As a result, they stated, they have low officer numbers, slower crime investigations and slower responses to non-emergency calls.⁷² The police estate has not escaped this situation, either—its maintenance backlog is estimated at £40 million.⁷³
19. In discussing the needs of these three public services “competing for money”, Dr Gault of the NAHT compared the situation to “three hungry children scraping around for a meal”.⁷⁴ He asserted that, instead, “Public services should be run by the identification of need”, with frontline professionals indicating what they require to meet those needs.⁷⁵

63 Northern Ireland Audit Office, [Managing the Schools’ Estate](#), 11 November 2024

64 [Q68](#) [Dr Graham Gault]

65 [Q31](#) [Sir Robert Chote]

66 [Q78](#) [Pamela McCreedy]

67 [Q65](#) [Pamela McCreedy]

68 [Q69](#) [Pamela McCreedy]

69 Police Service of Northern Ireland [[FDPS0016](#)]

70 [Q65](#) [Pamela McCreedy]

71 Police Service of Northern Ireland [[FDPS0016](#)]

72 Police Service of Northern Ireland [[FDPS0010](#)]

73 Police Service of Northern Ireland [[FDPS0016](#)]

74 [Q68](#) [Dr Graham Gault]

75 [Q68](#) [Dr Graham Gault]

20. During our inquiry, we heard that there are, of course, other public services to consider. Witnesses drew our attention to underfunding and the need for reform in the infrastructure, childcare, housing and skills sectors.⁷⁶ Northern Ireland Office Minister Fleur Anderson MP, too, referred to housing and childcare.⁷⁷

21. **CONCLUSION**

Northern Ireland's public services remain in crisis. Its health service is under immense pressure, with long waiting lists, a struggling primary care sector and an acute mental health situation, in part due to Northern Ireland's recent history. There are severe demands on the education sector, too, with SEN pupils suffering and schools operating with large deficits. Policing and justice continue to operate under budgetary constraints, while dealing, among other things, directly with the legacy of Northern Ireland's recent past. Other sectors are not immune to funding and service delivery problems, and all this continues to stifle Northern Ireland's ability to invest in skills, infrastructure and grow its economy. The problems are clear. In the rest of this report, we consider some potential solutions.

76 [Q2](#) [Dorinnia Carville], [Q1](#) [Dorinnia Carville], [Q46](#) [Celine McStravick], [Q45](#) [Alexandra Brennan], [Q46](#) [Ann Watt]

77 [Q85](#) [Fleur Anderson]

2 The needs-based assessment

- 22.** In late 2023, the Government accepted, as part of its initial Executive restoration package, that Northern Ireland requires more funding per head than England to deliver the same standard of public services.⁷⁸ This is due, in part, to comparatively widespread poverty, greater disadvantage and a higher proportion of the population being in receipt of welfare benefits.⁷⁹ The Government based its assessment of additional funding on work by the Northern Ireland Fiscal Council, which stated that the needs-based factor applied to the Barnett formula should be approximately 124%.⁸⁰ Based on calculations, Prof. Gerald Holtham used in a similar assessment of need in Wales, the Fiscal Council had considered a range of figures:
- 121%, excluding policing and justice;
 - 124%, including those elements;
 - and 127%, including taxable capacity.
- 23.** The Council settled on 124%. This means that for every £100 spent on public services in England, it would cost £124 to run the equivalent services in Northern Ireland.⁸¹
- 24.** As part of the final Executive restoration package published in February 2024, the Government applied a 24% needs-based factor to the Barnett formula.⁸² This meant that Northern Ireland’s Barnett consequentials - the adjustment to its funding as a result of changes in spending on equivalent services in England—increased by 24% from 2024–2025.⁸³ The Government

78 Northern Ireland Affairs Committee, [First Special Report of Session 2024–25, The funding and delivery of public services: Government response to the Committee’s third report of Session 2023–24](#), HC 413, para 43

79 Law Society of Northern Ireland [[FDPS0014](#)]; and Women’s Platform [[FDPS0005](#)]

80 [Q7](#) [Sir Robert Chote]

81 The Bar of Northern Ireland [[FDPS0009](#)]

82 GOV.UK, [Summary: Financial Settlement between the UK Government and the Northern Ireland Executive](#), 2024, page 1

83 Northern Ireland Fiscal Council, [Northern Ireland’s public finances and the UK Government’s financial support package for the restored Executive](#), February 2024, page 13

has committed to continuing to fund the Executive at this level of need until the end of 2025–2026,⁸⁴ at which point we heard concerns that Northern Ireland’s funding could fall off a “cliff edge”.⁸⁵

Calculating need

25. As part of the interim Fiscal Framework published in May 2024, the Government committed to considering a review of Northern Ireland’s relative need, “if multiple independent and credible sources provide evidence that relative need is different to 124%”.⁸⁶ Even Sir Robert Chote said of the Fiscal Council’s analysis that “One should not place too much emphasis on a snapshot in one year,” adding that “there is art and science in the 124% estimate”.⁸⁷ Ann Watt, Director of Pivotal, a Northern Ireland public policy think tank, pointed out that, by using different methodologies and data to calculate the needs-based factor, one might arrive at a different number.⁸⁸ For example, analysis by Ulster University’s Strategic Policy Unit places the level of need at between 125% and 127%.⁸⁹ Accordingly, we heard suggestions that the needs-based factor should be higher than 124%. Indeed, Northern Ireland’s funding per head has been higher in the past:⁹⁰ at times, between 130% and 140%.⁹¹

84 [Q99](#) [Fleur Anderson]

85 [Q7](#) [Sir Robert Chote], [Q56](#) [Ann Watt]

86 HM Government and Northern Ireland Executive, [The agreement between the Northern Ireland Executive and the United Kingdom Government on the Northern Ireland Executive’s Interim Fiscal Framework](#), page 4

87 [Q7](#), [Q30](#) [Sir Robert Chote]

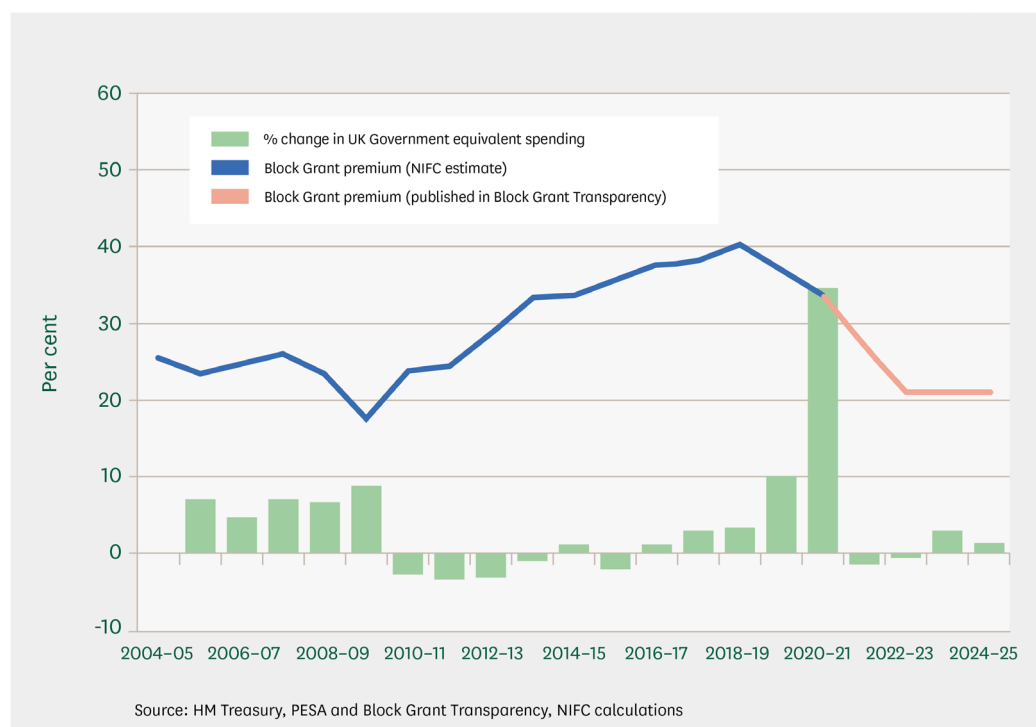
88 [Q56](#) [Ann Watt]

89 Ulster University research cited in written evidence from The Bar of Northern Ireland [[FDPS0009](#)]

90 [Q30](#) [Sir Robert Chote]

91 Pivotal [[FDPS0013](#)]

NI Block Grant per head (excluding depreciation and impairments) premium compared with UK Government equivalent spending in England



Source: [NI Fiscal Council: Northern Ireland’s public finances and the UK Government’s financial support package for the restored Executive](#) p.8

26. Pivotal, therefore, said that “It is unsurprising that NI has struggled in the last few years to deliver services with only around 124%”.⁹² Witnesses told us that the current level of assessed need fails to recognise long-term underinvestment,⁹³ meaning that “public services in Northern Ireland lag behind both modern standards and need”.⁹⁴ For this reason, Women’s Platform (an organisation which works to achieve gender equality and gender parity for women and girls in Northern Ireland) told us that the 124% needs-based factor should be viewed only as “a minimum floor required to meet needs in Northern Ireland”.⁹⁵ If the funding framework “better reflects need”, the PSNI told us, it would “provide a long overdue boost to public services”.⁹⁶ Policing and justice, and agriculture, are two areas where arguments have been made for a higher percentage.⁹⁷ However, Ann Watt said that she would “put a lot of weight on” the Fiscal Council’s estimate of 124%—stating that “at the minute, Northern Ireland is funded around about its level of need”.⁹⁸

92 Pivotal [FDPS0013]
 93 Northern Ireland Public Service Alliance [FDPS0015]
 94 Women’s Platform [FDPS0005]
 95 Women’s Platform [FDPS0005]
 96 Police Service of Northern Ireland [FDPS0016]
 97 Q31 [Sir Robert Chote]
 98 Q56 [Ann Watt]

27. NIO Minister Fleur Anderson MP told us that, based on the current rate of 124% and with the Autumn Budget settlement, “That assessment of need would say ‘Yes, there is enough money’. There is enough money to transform public services”, adding that “The discussion now needs to move on from funding to delivery”.⁹⁹

Effective use of existing funding

28. Some contributors to our inquiry suggested that, instead of receiving more funding, the Executive should spend what it has more efficiently and effectively.¹⁰⁰ The British Medical Association (BMA) said that, to do so, the Government and the Executive “need to fully understand their budget”.¹⁰¹ Dr Alan Stout, Chair of the BMA’s Northern Ireland Council, added that only then would Northern Ireland be able to have a sensible conversation about the need to increase funding.¹⁰² There was, he said, a tendency in Northern Ireland to “put the money in the wrong place”.¹⁰³ Alexandra Brennan, from the Northern Ireland Women’s Budget Group, explained that “poor data collection” might be one reason for this, adding that “decision making driven by data that is accurate ... could better assign resourcing to where need is felt”.¹⁰⁴ This was echoed in written evidence from Women’s Platform, which stated that “it is vital that the final Fiscal Framework includes arrangements for effective data collection”, because much of the data currently available cannot be broken down (for example, by population groups or geographies), or has gaps (for example, regarding levels of poverty).¹⁰⁵ Sir Robert Chote also reminded us of the Treasury’s view that “you need to ensure that people work with the budgets that they have to work with”.¹⁰⁶

99 [Q96](#) [Fleur Anderson]

100 [Q67](#) [Dr Alan Stout]

101 British Medical Association [[FDPS0017](#)]

102 [Q67](#) [Dr Alan Stout]

103 [Q65](#) [Dr Alan Stout]

104 [Q63](#) [Alexandra Brennan]

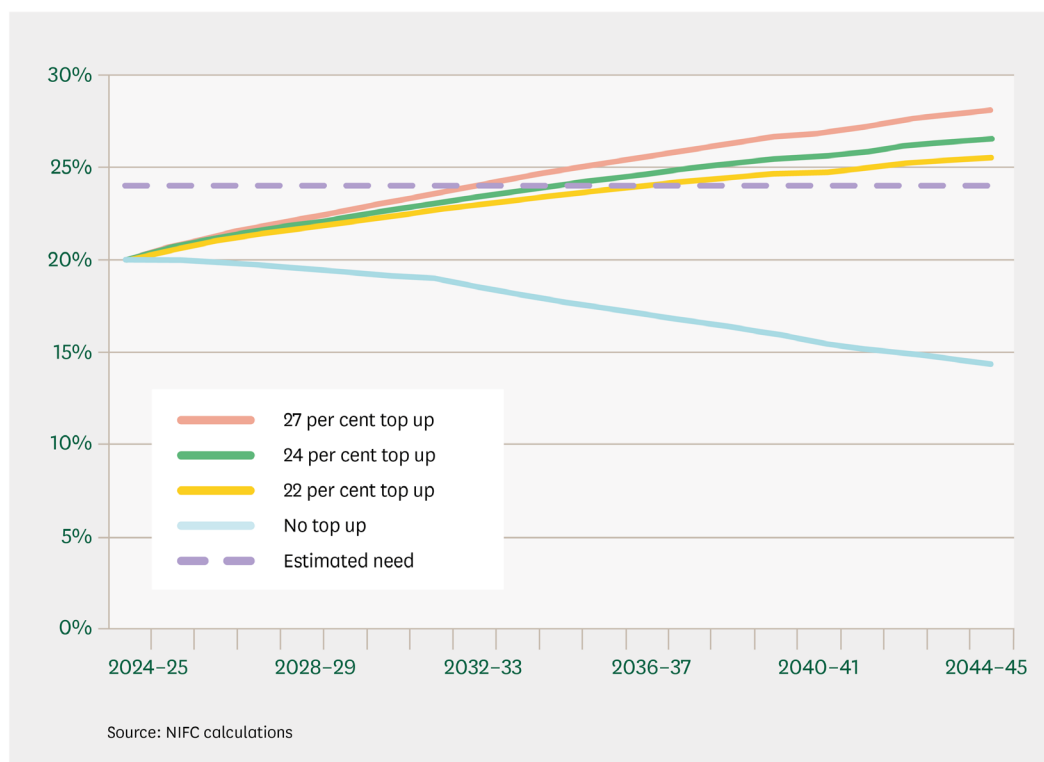
105 Women’s Platform [[FDPS0005](#)]

106 [Q30](#) [Sir Robert Chote]

Backdating and baselining the needs-based factor

29. Prof. Farry told us, however, that increasing the needs-based factor from 124% to even 127%, for example, would not be a “game-changer”.¹⁰⁷ This is because the needs-based factor currently applies not to the Block Grant, but only to the smaller additions to it via Barnett consequentials.¹⁰⁸ The point is illustrated in the chart below:

Change in relative spending per head using different needs-based factors



Source: [NI Fiscal Council: Updated estimate of the relative need for public spending in NI - further sensitivity analysis p8](#)

30. Noting that any impact from changing the figure for need from 124% would be “fairly minimal”, Prof. Farry drew our attention to one means of fully funding Northern Ireland according to need more quickly. He said that this method is favoured by the Executive, and many people and political parties in Northern Ireland. It would involve backdating the application of 124% Barnett consequentials to the start of the Spending Review 2021 period (2022-23 to 2024-25), and then reflecting that sum in the baseline figure set for the next Spending Review period in 2026-27.¹⁰⁹

107 [Q16](#) [Professor Stephen Farry]

108 [Q31](#) [Sir Robert Chote]. Barnett consequentials are the increases in the Block Grant which arise when the Government increases spending in England, or elsewhere in Great Britain, on items which Executive Departments are responsible for delivering in Northern Ireland.

109 [Q31](#) [Professor Stephen Farry]

- 31.** When the Executive restoration package was agreed, the Fiscal Council made a similar point. Referring to the potential cliff edge for Northern Ireland’s finances when additional, one-off funding under the restoration package finishes, the Council said that such an approach would total “over £1.4 billion” and “provid[e] an enduring uplift of around £500 million a year.”¹¹⁰ In a report in March, it added that, “Baselining a sum that lifted NI’s Block Grant premium to 124 per cent of England’s would mean that both the stock (the existing Block Grant) and the new flows of Barnett consequentials (now uplifted by the needs factor) would work together to keep NI funded above need”.¹¹¹
- 32.** The Government told us that the funding in the Executive restoration package “essentially mimicked” the retrospective application of Barnett consequentials.¹¹² The Executive agreed that the arrangement “generated a similar amount of funding over the three-year period”.¹¹³ However, the Northern Ireland Finance Minister, John O’Dowd MLA, made two points about the Government’s approach. Firstly, he said that providing funding after the fact is “significantly different than being provided with a fair and certain level of funding at the beginning of the Spending Review period”.¹¹⁴ The latter approach, he said, could have “provided certainty and flexibility to make strategic spending decisions, compared to a subsequent financial package with caveats and restrictions on funding” which made claims on the Treasury’s Reserves and “damaging decisions” unavoidable.¹¹⁵ Secondly, he said that if the needs-based element were factored into the Executive’s baseline going into the next Spending Review and beyond, this would provide a “durable foundation” for the Executive’s public finances.¹¹⁶
- 33.** Mr O’Dowd’s predecessor, Dr Caoimhe Archibald MLA, who was in post when we took oral evidence, said that it would be not only “unacceptable”, but “unconscionable” for the Government to “recognise that we have a level of need, and then not to fund us at that level of need”.¹¹⁷ Indeed, NIO Minister Fleur Anderson MP remarked that cliff edges in general represent potentially

110 Northern Ireland Fiscal Council, [Northern Ireland’s public finances and the UK Government’s financial support package for the restored Executive](#), February 2024, page 23. See also Pivotal [[FDPS0013](#)]. The current Spending Review period began in 2022–23.

111 Northern Ireland Fiscal Council, [The NI Executive’s 2025–26 draft Budget: an assessment](#), 12 March 2025, page 52

112 [Q92 and Q94](#) [Ciarán Hayes]

113 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

114 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

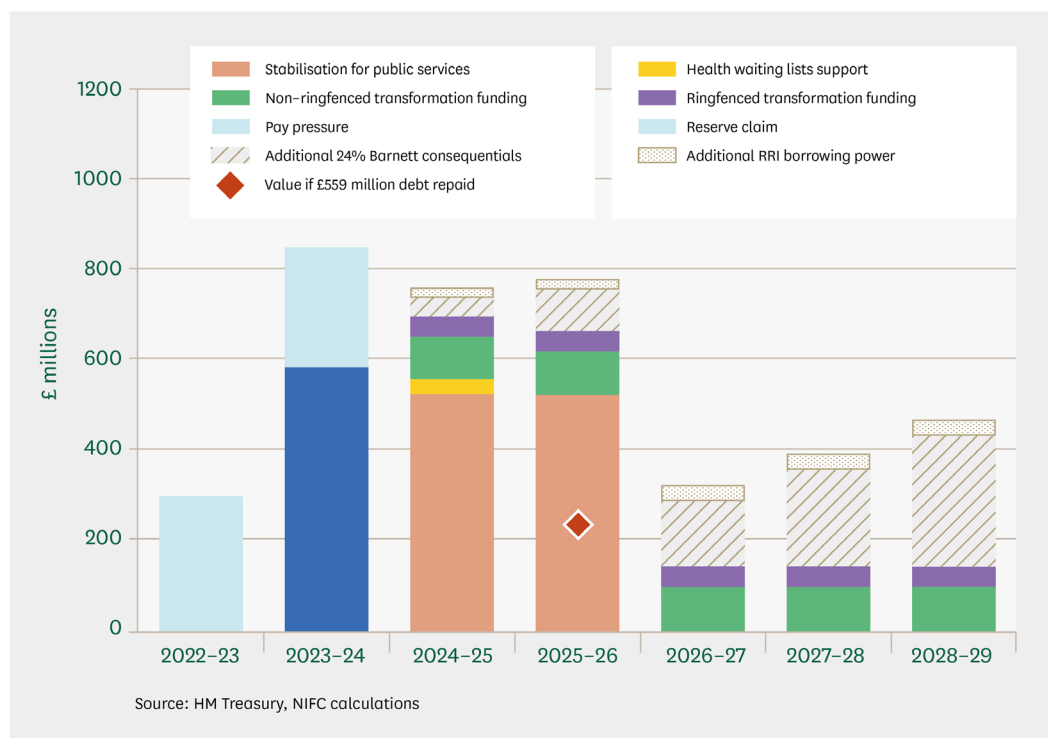
115 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

116 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

117 [Q137](#) [Dr Caoimhe Archibald]

“alarming” reductions in funding and bring challenges for public services - especially the voluntary and community sector, where they could force organisations to end projects.¹¹⁸ Cliff edges could also, we heard, lead to staff redundancies.¹¹⁹ The Northern Ireland Fiscal Council produced a chart below to illustrate potential cliff edges in funding in 2025–26 and 2026–27:

The UK Government package, showing the impact of repayment of the reserve in 2025–26



Source: [NI Fiscal Council: The NI Executive’s 2025-26 Draft Budget - an assessment](#) p13

34. The Executive restoration package funding comprised a sum broadly equivalent to the 124% needs-based factor backdated to the start of the Spending Review 2021 period. The Government confirmed in January that the question of whether to carry that sum forward into the baseline for the Block Grant in the next Spending Review period (2026–27 onwards) would be a topic for the next phase of the Spending Review negotiations (due to conclude in June 2025).¹²⁰ In a letter to us in early March, the Northern Ireland Finance Minister welcomed the fact that the Government were considering the idea, but said that this “critical issue” had not been communicated to his Department.¹²¹

118 [Q118](#) and [Q103](#) [Fleur Anderson]

119 [Q50](#) [Celine McStravick]

120 [Q99](#) [Ciarán Hayes]

121 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

An alternative model

35. Expanding on the idea of baselining need in the Block Grant, Sir Robert Chote described an “alternative model”. This would say:

“Let’s forget about the Barnett formula altogether and simply set the Northern Ireland Block Grant at 124% - or 120-something per cent - of spending in England per head,” and therefore move it on to judging need for the Block Grant as a whole.¹²²

36. In March this year, suggesting the same approach, the Fiscal Council said:

Every year, instead of having a fixed Block Grant and receiving additional, population-based funding for new spending in England, NI’s whole Block Grant would instead be calculated by taking a ratio of the spending level in England.¹²³

37. The Council added that it could be coupled with a transitional arrangement to reach this new funding mechanism.¹²⁴ In oral evidence, Sir Robert Chote added that such an approach “would be more consequential more quickly” than confining Northern Ireland’s needs-based uplift to the smaller amounts which it is allocated periodically through Barnett consequentials.¹²⁵ However, he accepted that Wales and, in particular, Scotland might be “nervous” about Northern Ireland moving to a “directly needs-based funding model”¹²⁶ because this approach if applied to Wales and Scotland would “see their funding brought down to estimated need, not up to it”.¹²⁷

A Holtham review for Northern Ireland

38. In January, the previous Northern Ireland Finance Minister told us that Prof. Gerald Holtham had agreed to “conduct an independent review of the North’s level of need”.¹²⁸ Back in 2008, the then Government asked Prof. Holtham to review funding for Wales and consider the further devolution of fiscal powers.¹²⁹ The Northern Ireland Fiscal Council’s analysis of relative

122 [Q31](#) [Sir Robert Chote]

123 Northern Ireland Fiscal Council, [The NI Executive’s 2025–26 draft Budget: an assessment](#), 12 March 2025, page 52

124 Northern Ireland Fiscal Council, [The NI Executive’s 2025–26 draft Budget: an assessment](#), 12 March 2025, page 52

125 [Q31](#) [Sir Robert Chote]

126 [Q31](#) [Sir Robert Chote]

127 Northern Ireland Fiscal Council, [Northern Ireland’s public finances and the UK Government’s financial support package for the restored Executive](#), February 2024, page 21

128 [Q122](#) [Dr Caoimhe Archibald]

129 House of Commons Library, [Holtham Commission](#), 1 November 2012

level of need was based on Prof. Holtham’s review in Wales,¹³⁰ updated to include Northern Ireland-relevant factors like policing and justice.¹³¹ In evidence to us, the Nevin Economic Research Institute (NERI) raised concerns about this method, stating that “Attempting to simply add on an indicator to the existing Holtham formula risks misdiagnosing some of NI’s most important public policy issues”.¹³² This is because, NERI said, “The Holtham formula by its nature is not concerned with individual or unique circumstances” like those in Northern Ireland—rather, “[I]t is designed to reveal how spending allocations are made, on average”.¹³³

- 39.** Prof. Holtham’s independent review will form part of the Executive’s negotiations on the final Fiscal Framework—notably, the requirement to provide multiple credible sources to prove that Northern Ireland’s level of need is higher than 124%.¹³⁴ The current Finance Minister told us that this “data-driven evidence” would allow him to approach the Treasury and Whitehall “in a more informed and robust way than simply going along with well-rehearsed arguments”.¹³⁵ The results of the review are expected in time to inform Phase 2 of the Spending Review, which is due to conclude in June 2025.¹³⁶

130 [Q31](#) [Sir Robert Chote]

131 Northern Ireland Fiscal Council, “Updated estimate of the relative need for public spending in Northern Ireland” (May 2023) Technical Paper 04/23 , cited in The Bar of Northern Ireland [[FDPS0009](#)], p3

132 Nevin Economic Research Institute [[FDPS0007](#)]

133 Nevin Economic Research Institute [[FDPS0007](#)]

134 [Q123](#) [Dr Caoimhe Archibald]

135 Northern Ireland Assembly Official Report, [Budget Bill: Second Stage](#), 18 February 2025

136 Letter from HM Treasury to the Chair regarding funding and delivery of public services, [7 March 2025](#)

40. CONCLUSION

Northern Ireland must be funded according to its level of need. In the short term, that means in the main by central Government. The previous Government accepted that for every £100 spent on public services in England, it costs £124 to run the equivalent services in Northern Ireland. Opinions differ on whether this 124% uplift in funding a fair and accurate assessment of Northern Ireland’s relative level of need is. There are clearly opportunities for the Executive and service providers to use their current funding more efficiently, as highlighted by the BMA, and through improved data collection. To that end, we welcome the work that Prof. Gerald Holtham is undertaking to make a new, independent assessment of need in Northern Ireland. From the evidence which we have taken, it seems clear that a figure of 124% or 127% will not make a significant difference to Northern Ireland’s public services on its own in the short term, if it is applied in future only to Barnett consequentials. To ensure that Northern Ireland is funded according to need as quickly as possible, and to avoid a potential cliff edge in funding from 2026–27 when the additional one-off funding Northern Ireland received under the 2024 Executive restoration package comes to an end, there is a compelling case for backdating the 124% uplift to the start of the 2021 Spending Review period, and reflecting that in the Block Grant baseline figure for the next. Applying the figure for relative need to the Block Grant year-on-year, without Barnett consequentials, is another option. But, whatever the means, the key objective is to ensure that Northern Ireland is fully funded according to need, through stable, sustainable and predictable allocations, starting with the allocation at the next Spending Review.

41. RECOMMENDATION

The Government must engage constructively with the conclusions of Prof. Gerald Holtham’s independent review of Northern Ireland’s level of need in deciding future levels of, and mechanisms for, needs-based funding. In negotiations with the Executive on the final Fiscal Framework, we urge the Government to backdate assessed need to the start of the 2021 Spending Review period, in order to include it in the Block Grant baseline figure for the next Spending Review period—or, alternatively, having acknowledged the shortfall during that Spending Review period, compensate Northern Ireland in future years.

3 Transformation and reform

42. In the previous chapter, we noted how the Executive restoration package in 2024 includes various pots of short-term funding. The restoration package includes more than £1 billion in public services stabilisation funding, which will run out at the end of the financial year 2025–2026.¹³⁷ While this, we heard, has been “certainly helpful”, it will not put services on a sustainable footing for the next five years.¹³⁸ Indeed, Sir Robert Chote told us, the restoration package is one of “a succession of political agreements to come up with particular pots of money to address short-term problems”.¹³⁹
43. Similarly, while funding from Autumn Budget 2024 was “cautiously welcomed in terms of its focus on public services”,¹⁴⁰ witnesses warned that it had to be seen in the context of public spending settlements over the last decade, with small increases in day-to-day expenditure (of only 2% in real terms between 2010 and the pandemic) and “even sharper cuts” to capital expenditure.¹⁴¹ The PSNI said that, in the Autumn Budget, they had received only enough to break even.¹⁴² For the healthcare sector, the Autumn Budget “was inadequate even to address existing commitments during the 2024–2025 financial year”.¹⁴³ Witnesses told us that, across all public services, the Autumn Budget would provide greater headroom - but was not enough to get Northern Ireland out of its constant “firefighting mode”.¹⁴⁴ Other witnesses explained that this type of funding does not allow Northern Ireland to invest in places that would create long-term savings and social benefits.¹⁴⁵ The Northern Ireland Finance Minister, John O’Dowd MLA, told us that the Government’s overarching choice to “plug holes in the budget,

137 GOV.UK, [Summary: Financial Settlement between the UK Government and the Northern Ireland Executive](#), 2024, page 1

138 [Q7](#) [Sir Robert Chote]

139 [Q10](#) [Sir Robert Chote]

140 Women’s Platform [[FDPS0005](#)]

141 Nevin Economic Research Institute [[FDPS0007](#)]

142 [Q76](#) [Pamela McCreedy]

143 Royal College of Nursing [[FDPS0006](#)]

144 [Q42](#) [Professor Stephen Farry]. See also The Bar of Northern Ireland [[FDPS0009](#)]

145 The Bar of Northern Ireland [[FDPS0009](#)]. See also [Q1](#) [Dorinnia Carville], [Q2](#) [Dorinnia Carville], [Q5](#) [Professor Stephen Farry], [Q6](#) [Professor Stephen Farry], [Q19](#) [Dorinnia Carville], [Q35](#) [Professor Stephen Farry],

post event, removes any potential for strategic planning”.¹⁴⁶ We heard that, as a result, “Northern Ireland is left with no choice but to pursue a far from optimum, increasingly unsustainable and costly, short-term solution”.¹⁴⁷

44. Short-term funding has real-world consequences. When the UK Shared Prosperity Fund was launched in April 2022, voluntary and community sector organisations suffered as a result of the last-minute allocation of funds; many had even issued redundancy notices by the time that decisions were shared.¹⁴⁸ Now, with UK Shared Prosperity funding running out in March 2026, organisations fear the same situation.¹⁴⁹ The Government official said the results of Phase 2 of the Spending Review would give “certainty on the amount of funding that would be available each year”. This would allow Northern Ireland, they added:

the fiscal sustainability and the spending power to plan and deliver public services effectively without having to rely on ‘There may be more money coming. There may not be more money coming’.¹⁵⁰

Funding for public sector pay

45. As part of the Executive restoration package, the Government also committed “£584 million to provide public sector pay awards for 2023–24”.¹⁵¹ This, the previous Northern Ireland Finance Minister, Dr Caoimhe Archibald MLA, said fell short of the amount required.¹⁵² To pay public services employees, we heard that Northern Ireland is placing “undue reliance on one-off, earmarked dollops of money”.¹⁵³ One organisation called these short-term settlements “‘patch up’ funds to address an imminent crisis”.¹⁵⁴ Dorinnia Carville, Northern Ireland’s Comptroller and Auditor General, told us that public organisations allocate, on average, over 70% of their

146 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [4 March 2025](#)

147 Indaver [[FDPS0008](#)]. See also Governing Bodies Association NI [[FDPS0011](#)], Pivotal [[FDPS0013](#)], Northern Ireland Public Service Alliance [[FDPS0015](#)]

148 Northern Ireland Affairs Committee, Third Report of Session 2023–24, [The funding and delivery of public services in Northern Ireland](#), HC 46, para. 32–33

149 [Q50](#) [Celine McStravick]

150 [Q97](#) [Ciarán Hayes]

151 GOV.UK, [Summary: Financial Settlement between the UK Government and the Northern Ireland Executive](#), 2024, page 1

152 Northern Ireland Department of Finance, [Public sector pay top priority – Archibald](#), 7 February 2024

153 [Q10](#) [Sir Robert Chote]

154 Northern Ireland Public Service Alliance [[FDPS0015](#)]

recurrent funding to pay.¹⁵⁵ Dr Archibald called for “a longer-term solution” which “is not at the expense of the stabilisation of public services and finances”.¹⁵⁶

46. Healthcare witnesses emphasised that the annual pay uplift “needs to just be part of the core funding”,¹⁵⁷ since paying staff is “an inescapable commitment”.¹⁵⁸ Similarly, the PSNI said that uncertainty created by late announcements of pay awards was affecting their ability to, recruit and retain specialist police staff.¹⁵⁹ Among education sector staff, “Morale is exceptionally low”, we heard, as:

[T]hey continually see that they are the poor cousins of everybody else on these islands, when they are trying to deliver a consistent service in an area that is more economically deprived.¹⁶⁰

47. The Chair of the Northern Ireland Fiscal Council suggested that funding to alleviate pay pressures is “unfinished business”, which warrants consideration in the Fiscal Framework discussions.¹⁶¹

National Insurance contributions

48. Witnesses told us that increased National Insurance contributions is “One of the major issues... arising from the Autumn Budget”, piling “additional pressures on top of those already being faced”.¹⁶² The previous Northern Ireland Finance Minister highlighted that increased contributions could “prove incredibly challenging” for both the community and voluntary sector, and the public sector.¹⁶³ She emphasised the impact of decisions taken by the Government, pointing out:

The Executive, like the devolved Governments in Scotland and Wales, do not have the financial capacity to compensate for decisions made on reserved taxation matters.¹⁶⁴

155 [Q28](#) [Dorinnia Carville]

156 Northern Ireland Department of Finance, [Public sector pay top priority – Archibald](#), 7 February 2024

157 [Q83](#) [Dr Alan Stout]

158 Royal College of Nursing [[FDPS0006](#)]

159 [Q83](#) [Pamela McCreedy]

160 [Q83](#) [Dr Graham Gault]

161 [Q10](#) [Sir Robert Chote]

162 Law Society of Northern Ireland [[FDPS0014](#)]

163 [Q122](#) [Dr Caoimhe Archibald]

164 [Q122](#) [Dr Caoimhe Archibald]

49. However, the Government said that “the Executive have the necessary resources to manage the impact of employer NICs changes within its overall budget”.¹⁶⁵ The Treasury told us that:

At Autumn Budget 2024, the Chancellor of the Exchequer agreed to provide funding to the public sector to support them with the additional cost associated with changes to employer National Insurance contributions (NICs) policy.¹⁶⁶

Political instability

50. The political institutions in Northern Ireland have been suspended for around 40% of their lifespan.¹⁶⁷ Political instability has had a “damaging impact on public services”, we were told.¹⁶⁸ Pivotal said that “It is impossible to get the best from public budgets or improve public services, let alone plan for the future, with stop-start government”.¹⁶⁹ Celine McStravick, Chief Executive of the Northern Ireland Council for Voluntary Action, told us that this period also “put huge pressure” on the community and voluntary sector—which “had to continue to provide all of the services that were needed, irrespective of whether politicians were here or not”.¹⁷⁰

Public service transformation

51. Stop-start government and stop-start funding have both impacted on the long-term transformation of public services. The Chair of the Northern Ireland Fiscal Council told us that this was “not an environment conducive to everybody being able to plan and reform public services and take long-term transformational decisions”.¹⁷¹ Northern Ireland’s C&AG said that funding pressures had “really impacted on the pace of change and transformation”.¹⁷²

165 [Letter from HM Treasury to the Chair regarding funding and delivery of public services, 7 March 2025](#)

166 [Letter from HM Treasury to the Chair regarding funding and delivery of public services, 7 March 2025](#)

167 [Queen’s University Belfast: Queen’s Policy Engagement, 25 Years of Devolution in Northern Ireland: Politics, Not Administration, 22 May 2024](#)

168 [Pivotal \[FDPS0013\]](#)

169 [Pivotal \[FDPS0013\]](#)

170 [Q47 \[Celine McStravick\]](#)

171 [Q1 \[Sir Robert Chote\]](#)

172 [Q1 \[Dorinnia Carville\]](#)

Public Sector Transformation Board

- 52.** In the Executive restoration package, the Government allocated £235 million in ring-fenced funding for public services transformation.¹⁷³ The Northern Ireland Executive established an interim Public Sector Transformation Board to decide how to use it.¹⁷⁴ The release of funds was subject to the establishment of this Board.¹⁷⁵ The Board’s criteria were that proposals should transform public services by:
- increasing public services’ financial sustainability;
 - improving the effectiveness and efficiency of public services’ delivery; and
 - better enabling prevention, cost savings and early intervention.¹⁷⁶
- 53.** The Nevin Economic Research Institute warned that public services reform could prove “elusive if transformation is not appropriately resourced”.¹⁷⁷ Although witnesses acknowledged that transformation could be happening using other pots of money, they said this would be very difficult.¹⁷⁸ Celine McStravick, Chief Executive of Northern Ireland Council for Voluntary Action, was also concerned to note that the sector which she represents was excluded from plans for transformation and investment.¹⁷⁹ She urged the Government and Executive to “stop treating the sector differently” from other public services such as healthcare and education.¹⁸⁰
- 54.** In a letter to us, the Northern Ireland Finance Minister told us that the Executive had allocated part of the ring-fenced funding to transformation—but, due to “significant financial pressures”, had had to allocate other resources from the £708 million to day-to-day spending.¹⁸¹

173 GOV.UK, [Summary: Financial Settlement between the UK Government and the Northern Ireland Executive](#), 2024, page 1. This was part of the £708 million of new and re-allocated funding to support public services, which is to be released in tranches over five years.

174 Northern Ireland Department of Finance, [Written Ministerial Statement: update on the Executive’s Budget Sustainability Plan](#), 3 October 2024, page 19

175 GOV.UK, [UK Government Funding Streams Summary \(Financial Settlement Annex\)](#), page 1

176 Northern Ireland Assembly Official Report, [Ministerial Statement: public sector transformation](#), 4 March 2025

177 Nevin Economic Research Institute [[FDPS0007](#)]. See also Northern Ireland Public Service Alliance [[FDPS0015](#)]

178 [Q10](#) [Stephen Farry]. [Q21](#) [Dorinnia Carville]

179 [Q55](#) [Celine McStravick]. See also [Q55](#) [Alexandra Brennan]

180 [Q55](#) [Celine McStravick]

181 Letter from the Minister of Finance, Northern Ireland Executive, to the Chair regarding funding and delivery of public services, [7 March 2025](#)

55. NIO Minister Fleur Anderson MP emphasised that the Board’s remit would be to support the Northern Ireland Executive by “not just... allocating a pot of money”, but “talking about public sector transformation across the board”.¹⁸² The interim Board received 47 proposals from Departments, which focused on transforming public services’ financial sustainability and delivery.¹⁸³ The Board selected 11, which were passed to the Executive for further assessment.¹⁸⁴ In January, NIO Minister Fleur Anderson MP told us that she hoped that the full Board would be in place by the end of this financial year.¹⁸⁵ In March, it was announced that the Board had awarded six projects a total of £126 million.¹⁸⁶

Structural reform

56. As part of the long-term transformation of public services, we heard that Northern Ireland should be thinking more holistically.¹⁸⁷ Pivotal told us that the structure of public services is “barely affordable now, and will certainly not be affordable in the future”.¹⁸⁸ Northern Ireland’s C&AG provided us with an example of structural inefficiency: the lack of any public procurement policy in Northern Ireland. This, she said, is causing “large-scale repeated procurement failures”.¹⁸⁹
57. Another structural issue raised with us was the way in which Executive Departments operate in silos.¹⁹⁰ We heard that this makes collective working harder to achieve, and there is “no pretence at there being collective responsibility at a ministerial level”.¹⁹¹ Consequently, the Northern Ireland Women’s Budget Group told us, Executive Departments “do not have a consistent policy line that runs across all levels”.¹⁹² The situation is difficult to avoid, due to the nature of the settlement in Northern Ireland established under the Belfast/Good Friday Agreement, whereby every Department and every Minister is autonomous.¹⁹³ This was described by one witness as

182 [Q114](#) [Fleur Anderson]

183 Northern Ireland Department of Finance, [Public Sector Transformation](#), 3 October 2024, page 19

184 Oral evidence taken on 19 November 2024, [Q2](#) [Hilary Benn]

185 [Q114](#) [Fleur Anderson]

186 Northern Ireland Department of Finance, [O’Dowd announces £129 million to fund transformation projects](#), 4 March 2025

187 [Q34](#) [Sir Robert Chote]

188 Pivotal [[FDPS0013](#)]

189 [Q38](#) [Dorinnia Carville]

190 Pivotal [[FDPS0013](#)]

191 [Q4](#) [Sir Robert Chote]

192 [Q57](#) [Alexandra Brennan]

193 [Q4](#) [Sir Robert Chote], [Q134](#) [Dr Caoimhe Archibald]

being akin to having five Governments in power.¹⁹⁴ The Executive assured us, nonetheless, that it tries to achieve “a collective vision and programme for government that has a set of collective objectives”.¹⁹⁵

Multi-year budgeting

- 58.** At the time of this inquiry, Northern Ireland was experiencing its tenth or eleventh consecutive single-year budget.¹⁹⁶ This was caused by two factors: firstly, the lack of stable institutions during that period; and, secondly, because the Executive can only set Budgets which reflect the periods covered by Spending Reviews announced by the Treasury.¹⁹⁷ We were told that this budgeting arrangement could not achieve the scale of public transformation that is necessary to achieve real differences in Northern Ireland.¹⁹⁸ Rather, it had actively “hindered transformation”.¹⁹⁹ Ann Watt, Director of Pivotal, stated:

Multi-year budgets are essential for Northern Ireland. As elsewhere, multi-year budgets are the key to the planning of public services, workforce issues, and transformation and reform.²⁰⁰

- 59.** The previous Northern Ireland Finance Minister informed us that, as part of its Budget Sustainability Plan, the Executive has committed to implementing multi-year budgets where possible.²⁰¹ Sir Robert Chote cautioned that three-year budgets are “not a huge move toward a very multi-year approach, but it is clearly better than nothing.”²⁰² Northern Ireland’s C&AG also told us it was more important to focus on being accountable for and monitoring the outcomes from multi-year budgets.²⁰³
- 60.** When we put these points to NIO Minister Fleur Anderson MP, she said the Government “will aim to move to multi-year budgets in the future”.²⁰⁴ Officials added that the Government would consider this matter as part of Phase 2 of the next Spending Review.²⁰⁵

194 [Q57](#) [Alexandra Brennan]

195 [Q134](#) [Dr Caoimhe Archibald]

196 [Q19](#) [Sir Robert Chote]

197 Northern Ireland Assembly Official Report, [Oral Answers to Questions: Budget cycle](#), 17 February 2025

198 Nevin Economic Research Institute [[FDPS0007](#)]

199 Law Society of Northern Ireland [[FDPS0014](#)]. See also Royal College of Nursing [[FDPS0006](#)], and [Q19](#) [Sir Robert Chote]

200 [Q47](#) [Ann Watt]

201 [Q133](#) [Dr Caoimhe Archibald]

202 [Q19](#) [Sir Robert Chote]

203 [Q19](#) [Dorinnia Carville]

204 [Q100](#) [Fleur Anderson]

205 [Q97](#) [Ciarán Hayes]

61. CONCLUSION

Northern Ireland must have appropriate funding now to transform its public services in the medium term. In recent years, Northern Ireland has received one-off funding packages to alleviate short-term problems. This well-intentioned resourcing has done little to help Northern Ireland plan and invest strategically for long-term public service transformation. We note, however, that the Executive has more than the ring-fenced £235 million at their disposal which they could spend on transformation, but it has failed to do so. In the case of the Executive restoration package, funding has been diverted to day-to-day spend. Despite Government reassurances, the public sector, and community and voluntary sector are still concerned about upcoming increases in National Insurance contributions. The Executive, public service providers and, most importantly, service users need longer-term funding settlements to enable better long-term planning, implementation and outcomes. With the political institutions stabilised, funding needs to follow suit. We also note some evidence which seems to demonstrate that the siloed nature of NI Executive Departments works against joined-up government and collective responsibility. The cohesion of government structure in the Executive and between the Departments in Northern Ireland will need to be enhanced in the medium-term if the funding and delivery of public services is to be more efficient and effective in the future.

62. RECOMMENDATION

The Government must provide stable, sustainable, multi-year funding as part of future budget settlements, to enable the Northern Ireland Executive and service providers to plan for long-term public services transformation.

4 Raising revenue

63. During the most recent suspension of the Northern Ireland Executive, Departments overspent by £559 million. As part of the interim Fiscal Framework, the Government and Executive agreed that UK Ministers would write off this debt if Northern Ireland could raise £113 million of locally generated revenue by 2025–2026.²⁰⁶ In January, the previous Northern Ireland Finance Minister told us that the Executive had raised over £80 million in 2024–2025, and was on course to raise a total of £129.4 million over the two years, 2024–25 to 2025–26.²⁰⁷
64. Northern Ireland has the highest public spending per person in the UK,²⁰⁸ but raises the lowest revenue per person.²⁰⁹ Currently “almost 95%” of the Executive’s revenue comes from the Block Grant, so “revenue raising is a very small element”.²¹⁰ People in Northern Ireland pay less in household rates²¹¹ and for water²¹² than people in other parts of the UK. According to the Northern Ireland Fiscal Council, the average domestic rates bill in NI was below that of either England or Wales,²¹³ Northern Ireland households, unlike those in England and Wales, are not charged for water on a usage basis, either.²¹⁴ We heard that funding for NI Water also comes from the Block Grant.²¹⁵ As well as these lower charges, the Executive provides lower tuition fees for Northern Ireland students,²¹⁶ concessionary travel for a range of people²¹⁷ and free prescriptions for everyone.²¹⁸ Charging less for domestic rates and water in Northern Ireland has left “a large gap between

206 Northern Ireland Department of Finance, [Written Ministerial Statement: update on the Executive’s Budget Sustainability Plan](#), 3 October 2024, page 33

207 [Q140](#) [Dr Caoimhe Archibald]

208 House of Commons Library, [Public spending by country and region](#), 13 December 2024, page 4

209 Northern Ireland Fiscal Commission, [How important is revenue raising in making public finances more sustainable?](#), 18 September 2023, page 18

210 [Q39](#) [Professor Stephen Farry]

211 Pivotal [[FDPS0013](#)]

212 [Q39](#) [Sir Robert Chote]

213 Cited in Nevin Economic Research Institute [[FDPS0007](#)]

214 Nevin Economic Research Institute [[FDPS0007](#)]

215 Pivotal [[FDPS0013](#)]

216 House of Commons Library, [Eligibility for home fee status and student support in Northern Ireland](#), 4 April 2024

217 Northern Ireland Department for Infrastructure, [Northern Ireland concessionary fares](#), 9 October 2024

218 NI Direct, [Help with health costs](#), 22 October 2024

average bills in England and NI”, which could be as much as £800-£900 per year,²¹⁹—although the Nevin Economic Research Institute said that charges in Northern Ireland and England are “not simply comparable”, due to their differing systems.²²⁰ The sum total of all these so-called super-parity measures may be between £590 million and £690 million when compared with England²²¹

Means of raising revenue

- 65.** The main revenue raising mechanism available to the Executive is regional rates on domestic and non-domestic properties.²²² Annually, this yields around £1.5 billion.²²³ The Executive could also raise revenue by charging for public services.²²⁴ Existing charges include fees on car parking and on planning.²²⁵ We heard, however, that there needs to be greater consideration of more comprehensive revenue raising in Northern Ireland,²²⁶ as charges like these are “unlikely on their own to raise a significant amount”.²²⁷ We heard that the Executive has been willing to look at different revenue-raising options, including a 5% increase in the domestic rates and 3% on non-domestic rates.²²⁸
- 66.** Owing to the amount of additional revenue required to make a difference, Pivotal suggested to us that the focus has to be on “rates and/or water charges”.²²⁹ We heard that reviewing the rating system would strengthen local revenue raising.²³⁰ The Northern Ireland Fiscal Council has estimated that this could raise around £615 million.²³¹

Political difficulty of revenue-raising

- 67.** Revenue-raising is “very heavily politically contentious”, we heard.²³² Prof. Stephen Farry was doubtful of any political consensus on the topic, while others told us politicians would be reluctant to raise more revenue locally,

219 Nevin Economic Research Institute [FDPS0007]. See also [Q63](#) [Ann Watt]

220 Nevin Economic Research Institute [FDPS0007]

221 [Q24](#) [Professor Stephen Farry]

222 Pivotal [FDPS0013]

223 Pivotal [FDPS0013]

224 Nevin Economic Research Institute [FDPS0007]

225 Pivotal [FDPS0013]

226 [Q64](#) [Ann Watt]

227 Pivotal [FDPS0013]

228 [Q11](#) [Sir Robert Chote]

229 Pivotal [FDPS0013]

230 Women’s Platform [FDPS0005]

231 Nevin Economic Research Institute [FDPS0007]

232 [Q24](#) [Professor Stephen Farry]

because of the cost of living crisis and budget cuts.²³³ Witnesses told us that revenue raising through increased health charges would widen existing inequalities,²³⁴ and emphasised that any decisions would need to be based on a detailed analysis of their impact on people on the lowest incomes.²³⁵ The previous Northern Ireland Finance Minister, Dr Caoimhe Archibald MLA, told us that, when the Executive considers revenue-raising, “we look at doing that in a progressive way and we try to do it as fairly and as equitably as possible”.²³⁶ She added that the Executive did not want to damage its tax base or businesses, either.²³⁷

- 68.** The Executive was keen to explain also, however, that “revenue raising is not in itself the goal”.²³⁸ Instead, we heard that it “should be considered in the context of delivering services, rather than to meet a commitment of closing a gap”.²³⁹ The aim of raising revenue, we heard, is to allow the Executive to “try to deliver the kind of quality services that citizens demand and expect”.²⁴⁰

Concerns about the efficacy of revenue-raising

- 69.** We took evidence on the practical obstacles to effective revenue raising. The Nevin Economic Research Institute urged the Executive to undertake “a more realistic assessment of what can be raised” by these means.²⁴¹ In order to do this, witnesses stated that Northern Ireland must improve its data collection, so that decisions can be “driven by data that is accurate”.²⁴²
- 70.** Another point made to us was that even effective and politically acceptable revenue raising would not transform Northern Ireland’s fortunes immediately, because it would take several years to implement.²⁴³ For example, we heard, it would take “a couple of years” to develop operational systems to charge for domestic water usage.²⁴⁴ Prof. Farry said that even politically palatable measures would not, in practical terms, be “magical solutions”.²⁴⁵

233 Pivotal [FDPS0013]; Women’s Platform [FDPS0005]

234 Royal College of Nursing [FDPS0006]

235 Women’s Platform [FDPS0005]. See also Pivotal [FDPS0013] and Q63 [Celine McStravick]

236 Q140 [Dr Caoimhe Archibald]

237 Q140 [Dr Caoimhe Archibald]

238 Q141 [Neil Gibson]

239 Q141 [Neil Gibson]

240 Q141 [Neil Gibson]

241 Nevin Economic Research Institute [FDPS0007]

242 Q63 [Alexandra Brennan]

243 Pivotal [FDPS0013]

244 Q16 [Professor Stephen Farry]

245 Q16 [Professor Stephen Farry]

Further fiscal devolution

- 71.** Northern Ireland currently has limited options for significant revenue raising,²⁴⁶ and Executive Ministers have limited tax-raising capabilities.²⁴⁷ To raise additional revenue, witnesses suggested greater devolution of tax-raising powers along the lines of Scotland and Wales.²⁴⁸ We heard that new forms of local taxation are likely to be needed to strengthen resourcing sustainably.²⁴⁹ Sir Robert Chote explained that greater tax devolution
- “gives you greater opportunity to choose to raise more money and to use the tax system to try to influence people’s behaviour in different ways, or to be more or less redistributive.”²⁵⁰
- 72.** The previous Northern Ireland Finance Minister told us that negotiations on the devolution of additional powers would be included in the next iteration of work on the Fiscal Framework.²⁵¹ Although Northern Ireland Office Minister Fleur Anderson MP suggested that the Executive “have the powers they need” and the devolved settlement gives Northern Ireland a range of levers,²⁵² the Treasury confirmed that discussions on “the principles of fiscal devolution ... will occur as part of progress towards a full Fiscal Framework”.²⁵³

246 [Q140](#) [Neil Gibson]

247 [Q13](#) [Sir Robert Chote]

248 [Q39](#) [Sir Robert Chote]

249 Women’s Platform [[FDPS0005](#)]

250 [Q39](#) [Sir Robert Chote]

251 [Q141](#) [Dr Caoimhe Archibald]

252 [Q108](#) [Fleur Anderson]

253 Letter from HM Treasury to the Chair regarding funding and delivery of public services, [7 March 2025](#)

73.

CONCLUSION

In the longer-term, one way in which Northern Ireland could reduce its reliance on the vagaries of the Block Grant, Barnett formula and short-term funding would be to raise more revenue itself. That is, of course, easier said than done. The introduction of water charges (for example) may be politically difficult, but the public elect politicians who are expected to make difficult decisions and therefore the discussion should not be avoided. Such reform may take time to implement practically—delaying any increased revenue which could be collected and spent. Further fiscal devolution, with the Executive taking control of currently centralised tax and revenue-raising levers, may offer a different way forward if Northern Ireland takes control of, and responsibility for, increased fiscal powers which enable it to broaden its tax base and generate increased revenue. That the Government and the Executive are both willing to enter into these negotiations speaks to a welcome stability in Northern Ireland’s institutions, which can only benefit the funding and delivery of public services more generally in Northern Ireland.

74.

RECOMMENDATION

As a matter of urgency, the Government and Executive should agree a final Fiscal Framework which includes a route map to potential further fiscal devolution—to improve Northern Ireland’s public services and the daily lives of all the people of Northern Ireland.

Conclusions and recommendations

The state of public services in Northern Ireland

1. Northern Ireland's public services remain in crisis. Its health service is under immense pressure, with long waiting lists, a struggling primary care sector and an acute mental health situation, in part due to Northern Ireland's recent history. There are severe demands on the education sector, too, with SEN pupils suffering and schools operating with large deficits. Policing and justice continue to operate under budgetary constraints, while dealing, among other things, directly with the legacy of Northern Ireland's recent past. Other sectors are not immune to funding and service delivery problems, and all this continues to stifle Northern Ireland's ability to invest in skills, infrastructure and grow its economy. The problems are clear. In the rest of this report, we consider some potential solutions. (Conclusion, Paragraph 21)

The needs-based assessment

2. Northern Ireland must be funded according to its level of need. In the short term, that means in the main by central Government. The previous Government accepted that for every £100 spent on public services in England, it costs £124 to run the equivalent services in Northern Ireland. Opinions differ on whether this 24% uplift in funding a fair and accurate assessment of Northern Ireland's relative level of need is. There are clearly opportunities for the Executive and service providers to use their current funding more efficiently, as highlighted by the BMA, and through improved data collection. To that end, we welcome the work that Prof. Gerald Holtham is undertaking to make a new, independent assessment of need in Northern Ireland. From the evidence which we have taken, it seems clear that a figure of 124% or 127% will not make a significant difference to Northern Ireland's public services on its own in the short term, if it is applied in future only to Barnett consequentials. To ensure that Northern Ireland is funded according to need as quickly as possible, and to avoid a potential

cliff edge in funding from 2026–27 when the additional one-off funding Northern Ireland received under the 2024 Executive restoration package comes to an end, there is a compelling case for backdating the 124% uplift to the start of the 2021 Spending Review period, and reflecting that in the Block Grant baseline figure for the next. Applying the figure for relative need to the Block Grant year-on-year, without Barnett consequentials, is another option. But, whatever the means, the key objective is to ensure that Northern Ireland is fully funded according to need, through stable, sustainable and predictable allocations, starting with the allocation at the next Spending Review. (Conclusion, Paragraph 40)

3. The Government must engage constructively with the conclusions of Prof. Gerald Holtham’s independent review of Northern Ireland’s level of need in deciding future levels of, and mechanisms for, needs-based funding. In negotiations with the Executive on the final Fiscal Framework, we urge the Government to backdate assessed need to the start of the 2021 Spending Review period, in order to include it in the Block Grant baseline figure for the next Spending Review period—or, alternatively, having acknowledged the shortfall during that Spending Review period, compensate Northern Ireland in future years. (Recommendation, Paragraph 41)

Transformation and reform

4. Northern Ireland must have appropriate funding now to transform its public services in the medium term. In recent years, Northern Ireland has received one-off funding packages to alleviate short-term problems. This well-intentioned resourcing has done little to help Northern Ireland plan and invest strategically for long-term public service transformation. We note, however, that the Executive has more than the ring-fenced £235 million at their disposal which they could spend on transformation, but it has failed to do so. In the case of the Executive restoration package, funding has been diverted to day-to-day spend. Despite Government reassurances, the public sector, and community and voluntary sector are still concerned about upcoming increases in National Insurance contributions. The Executive, public service providers and, most importantly, service users need longer-term funding settlements to enable better long-term planning, implementation and outcomes. With the political institutions stabilised, funding needs to follow suit. We also note some evidence which seems to demonstrate that the siloed nature of NI Executive Departments works against joined-up government and collective responsibility. The cohesion of government structure in the Executive and between the Departments in Northern Ireland will need to be enhanced in the medium-term if the funding and delivery of public services is to be more efficient and effective in the future. (Conclusion, Paragraph 61)

5. The Government must provide stable, sustainable, multi-year funding as part of future budget settlements, to enable the Northern Ireland Executive and service providers to plan for long-term public services transformation. (Recommendation, Paragraph 62)

Raising revenue

6. In the longer-term, one way in which Northern Ireland could reduce its reliance on the vagaries of the Block Grant, Barnett formula and short-term funding would be to raise more revenue itself. That is, of course, easier said than done. The introduction of water charges (for example) may be politically difficult, but the public elect politicians who are expected to make difficult decisions and therefore the discussion should not be avoided. Such reform may take time to implement practically—delaying any increased revenue which could be collected and spent. Further fiscal devolution, with the Executive taking control of currently centralised tax and revenue-raising levers, may offer a different way forward if Northern Ireland takes control of, and responsibility for, increased fiscal powers which enable it to broaden its tax base and generate increased revenue. That the Government and the Executive are both willing to enter into these negotiations speaks to a welcome stability in Northern Ireland’s institutions, which can only benefit the funding and delivery of public services more generally in Northern Ireland. (Conclusion, Paragraph 73)
7. As a matter of urgency, the Government and Executive should agree a final Fiscal Framework which includes a route map to potential further fiscal devolution—to improve Northern Ireland’s public services and the daily lives of all the people of Northern Ireland. (Recommendation, Paragraph 74)

Formal minutes

Tuesday 1 April 2025

Members present

Tonia Antoniazzi, in the Chair

Dan Aldridge

Chris Bloore

Claire Hanna

Leigh Ingham

Adam Jogee

Katrina Murray

Dr Al Pinkerton

Gavin Robinson

David Smith

Funding and delivery of public services: follow-up

Draft Report (*Funding and delivery of public services: follow-up*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 74 read and agreed to.

Summary agreed to.

Resolved, That the Report be the First Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available (Standing Order No. 134).

Adjournment

Adjourned till Wednesday 23 April at 9am.

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

Wednesday 8 January 2025

Sir Robert Chote, Chair, Northern Ireland Fiscal Council; **Dorinnia Carville**, Comptroller and Auditor General, Northern Ireland Audit Office; **Professor Stephen Farry**, Co-Director of the Strategic Policy Unit, Ulster University

[Q1-43](#)

Wednesday 15 January 2025

Celine McStravick, Chief Executive, Northern Ireland Council for Voluntary Action; **Alex Brennan**, Coordinator, Northern Ireland Women's Budget Group; **Ann Watt**, Director, Pivotal Public Policy Forum

[Q44-63](#)

Dr Alan Stout, Chair, British Medical Association Northern Ireland Council; **Dr Graham Gault**, National Secretary, National Association of Headteachers Northern Ireland; **Pamela McCreedy**, Chief Operating Officer, Police Service of Northern Ireland

[Q64-83](#)

Wednesday 22 January 2025

Fleur Anderson MP, Parliamentary Under-Secretary of State, Northern Ireland Office; **Ciarán Hayes**, Deputy Director Fiscal, Economy and Trade Group, Northern Ireland Office; **Stephen Rusk**, Deputy Director Transformation, Constitution and Rights Group, Northern Ireland Office

[Q84-120](#)

Dr Caoimhe Archibald MLA, Minister of Finance, NI Department of Finance; **Neil Gibson**, Permanent Secretary, NI Department of Finance; **Joanne McBurney**, Budget Director, NI Department of Finance

[Q121-141](#)

Published written evidence

The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

FDPS numbers are generated by the evidence processing system and so may not be complete.

1	BMA (British Medical Association)	FDPS0017
2	British Association for Counselling and Psychotherapy	FDPS0012
3	Governing Bodies Association	FDPS0011
4	Indaver	FDPS0008
5	Law Society of Northern Ireland	FDPS0014
6	Nevin Economic Research Institute	FDPS0007
7	Northern Ireland Public Service Alliance (NIPSA)	FDPS0015
8	Pivotal	FDPS0013
9	Police Service of Northern Ireland	FDPS0016
10	Police Service of Northern Ireland	FDPS0010
11	Royal College of Nursing, Northern Ireland	FDPS0006
12	The Bar of Northern Ireland	FDPS0009
13	Women's Platform	FDPS0005

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website.

Session 2024–25

Number	Title	Reference
1st Special	The Funding and Delivery of Public Services in Northern Ireland: Government Response	HC 413