



TITHE AN OIREACHTAIS

AN ROGHCHOISTE UM FHORMHAOIRSIÚ BUISÉID

TUARASCÁIL BHLIANTÚIL 2022



HOUSES OF THE OIREACHTAS

SELECT COMMITTEE ON BUDGETARY OVERSIGHT

ANNUAL REPORT 2022

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1. Content and Format of Report

At its meeting on the 29 March 2023 the Select Committee agreed that all these items should be included in this report covering the period from 19 January 2022 to 14 December 2022.

This report has been prepared pursuant to Standing Order 100 (3), (5) and (6) which provide for the Joint Committee to-

- undertake a review of its procedure and its role generally;
- lay minutes of its proceedings before both Houses;
- make an annual report to both Houses.

2. Establishment and Functions

2.1. Establishment of the Select Committee

The Select Committee on Budgetary Oversight is established under Standing Order 219 to examine the overall fiscal position, public expenditure policy and exchequer receipts policy. The Committee may also consider a matter of public policy with significant impact on the budgetary position or on the overall fiscal position

The Orders of Reference of the Select Committee are set out at *Appendix 1*

3. Chairman, Vice-Chairman and Membership

Dáil Standing Order 104 (2) provides for a proportion of Chairs to be allocated to each group by means of the D'Hondt System. Deputy Neasa Hourigan was appointed as Chairman of the Select Committee on 9 September 2022 by an Order of Dáil Éireann. Deputy Mairéad Farrell was elected as Vice-Chairman of the Select Committee on 22 September 2020.

Membership of the Committee, including all internal changes within the reported period, is listed at *Appendix 2*.

4. Meetings, Attendance and Recording

Meetings of the Select Committee took place in the Committee rooms in Leinster House 2000. Meetings were in public unless otherwise ordered by the Committee.

Committee proceedings were broadcast live within Leinster House and also made available to RTE, TV3 and TG4. Proceedings were also live streamed on our website and through our app. Since September 2014 the proceedings of Committees in public session, typically recorded but occasionally live, are broadcast on the dedicated parliamentary channel Oireachtas TV which is available on these channels:

- Saorview 22, Sky 517, Virgin Media 207, eir Vision 504
- Vodafone Channels 201, 207 (Dáil Éireann) and 208 (Seanad Éireann)

An Official Report (Parliamentary Debates) of the public meetings of the Committee may be viewed on the Houses of the Oireachtas website at www.oireachtas.ie.

Copies of other reports published by the Joint Committee are also available on the Oireachtas Committee website pages at www.oireachtas.ie. A list of these reports is set out at paragraph 7.

5. Number and Duration of Meetings

5.1 Select Committee

The Dáil Select Committee met 45 times during the period under report and the number of hours of discussion involved in these meetings was 45 hours and 24 minutes hours.

In accordance with the Order of Dáil Éireann of 28th July 2020 the Select Committee meeting(s) of 2022 to consider business ordinarily considered by the Joint Committee.

The subject matter of each meeting, including the groups, organisations or individuals who attended the meetings of the Select Committee, is detailed in

Appendix 5. The proceedings (Imeachtaí) of the Select Committee are attached at *Appendix 6.*

6. Witnesses attending before the Committee(s)

During the period, the number of speaking witnesses for the select Committee was 102.

During the period, the number of speaking witnesses for each of the Committees was as follows:

COMMITTEE NAME	NUMBER OF WITNESSES
Select Committee	102

7. Committee Reports Published

During the period under report, the Joint Committee published the following reports:

- Report on Inflation
- Pre-Stability Programme Update 2022 Report
- Supplementary Report on Pre-Stability Programme Update 2022 Report
- Indexation of the Taxation and Social Protection System
- Report on Tax Expenditures: Research and Development Tax Credit and Knowledge Development Box
- Final Pre-Budget Report 2023

8. Report on Functions and Powers

The Select Committee is currently satisfied with its present procedures and role.

APPENDIX 1: Orders of Reference – Dáil Standing Orders

Committee on Budgetary Oversight.

219. (1) There shall stand established as soon as may be, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee on Budgetary Oversight, to examine and, where it considers it appropriate, report to the Dáil on—

(a) the overall fiscal position, including—

(i) the aggregated position on revenue and expenditure and the General Government Balance, including structural targets;

(ii) medium-term projections for the public finances;

(iii) macro-economic forecasts and developments;

(iv) general fiscal governance including the application of fiscal rules and risks to the fiscal position; and

(v) matters arising from the introduction of a supplementary Estimate or Estimates that, in its opinion, have or may have significant budgetary implications: Provided that the Committee shall advise the appropriate Committee or Committees of any decision on its part to undertake such consideration and the reason or reasons therefor;

(b) public expenditure policy, including— 109

(i) the expenditure position having regard to the Government Expenditure Ceiling and the expenditure benchmark under the Stability and Growth Pact;

(ii) Ministerial Expenditure Ceilings applying to individual Estimates or groups of Estimates for the Public Services where significant variations from the expenditure profile could potentially impact on the overall fiscal position; and

(iii) the adequacy of planned and actual aggregate levels of capital expenditure and the policies and practices in relation to capital expenditure, including public procurement policy and public private partnership policy, intended to ensure the achievement of value for money.

(c) Exchequer receipts policy.

(2) The Committee may consider a matter of public policy with significant impact on the budgetary position or on the overall fiscal position: Provided that prior to the commencement of such consideration, the Cathaoirleach of the Committee shall

consult with the relevant sectoral Committee established pursuant to Standing Order 95.

(3) The Committee may also consider the overall framework for parliamentary engagement throughout the course of the budgetary cycle and may make recommendations thereon to the Committee on Standing Orders and Dáil Reform for that Committee's consideration under Standing Order 119(1)(b): Provided that, in so doing, the Committee shall consult with—

(a) the Committees established pursuant to Standing Order 95 on any recommendations which, in the opinion of the Committee, impact on their role or remit; and

(b) the relevant Minister or Ministers on any recommendations which, in the opinion of the Committee, impact on the role or remit of a Department or Departments, and shall notify the results of such consultations to Committee on Standing Orders and Dáil Reform.

(4) The Committee shall have the following powers:

(a) power to send for persons, papers and records as defined in Standing Orders 96(3) and 99;

(b) power to take oral and written evidence and submissions as defined in Standing Order 96(1) and (2);

(c) power to appoint sub-Committees as defined in Standing Order 96(4); (d) power to engage consultants as defined in Standing Order 96(14);

(e) power to travel as defined in Standing Order 96(15).

(5) Every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith, whereupon the Committee shall be empowered to print and publish such report, together with such related documents it thinks fit. 110

(6) The Committee shall consist of fifteen members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum: Provided that—

(a) the Committee and any sub-Committees which it may appoint shall be constituted so as to be impartially representative of the Dáil; and

(b) the provisions of Standing Order 106 shall apply to the Committee.

APPENDIX 2: Membership

List of Members of the Select Committee

(The Select Committee membership comprises of Deputies only)

Deputies:

- Richard Boyd-Barrett (SOL-PBP)
- Seán Canney (IND)
- Ciarán Cannon (FG)
- Pearse Doherty (SF)
- Bernard Durkan (FG)
- Mairéad Farrell (SF) [Leas-Cathaoirleach]
- Michael Healy-Rae (IND)
- Neasa Hourigan (GP) [Cathaoirleach]
- John Lahart (FF)
- Brian Leddin (GP)
- Aindrias Moynihan (FF)
- Ged Nash (LAB)
- Willie O'Dea (FF)
- Patricia Ryan (SF)

Notes:

1. Deputies nominated by the Dáil Committee of Selection and appointed by Order of the Dáil of 08 September 2020.
2. Deputy Kieran O'Donnell ceased to be a Member of the Committee on 21 December following his appointed as Minister of State

<https://committeeadministration.oir.ie/committee/92>

APPENDIX 3: Meetings of the Dáil Select Committee

The following are the details, in date order, of the scheduled meetings of the Select Committee which took place during the period under report.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S59. Date: 19/01/22	Private Meeting with briefing from the Parliamentary Budget Office (PBO)	From the Parliamentary Budget Office: <ul style="list-style-type: none"> • Annette Connolly, Director, • Denise O'Connell, Principal Officer and • Victor Pigott, Head of Socio-Economic Research
S60. Date: 26/01/22	Engagement on the Indexation of Taxation and Social Protection	From Neven Economic Research Institution: <ul style="list-style-type: none"> • Mr. Tom McDonnell, Co-director, and representing Social Justice Ireland: • Mr Sean Healy, CEO and • Ms Michelle Murphy, research and policy analyst • and Ms Susan Rogers, research and policy analyst
S61. Date: 2/02/22	<p>Session A:</p> <p>Private meeting</p> <p>Session B:</p> <p>Engagement on the Indexation of Taxation and Social Protection</p>	<p>Housekeeping</p> <p>From Economic and Social Research Institute:</p> <ul style="list-style-type: none"> • Dr Claire Keane, Senior Research Officer and. • Dr Karina Doorley, Senior Research Officer
S62. Date: 9/02/22	<p>Session A:</p> <p>Private meeting</p> <p>Session B:</p> <p>Engagement on the Indexation of Taxation and Social Protection</p>	<p>Housekeeping</p> <p>From the Institute for Fiscal Studies (UK):</p> <ul style="list-style-type: none"> • Mr. Paul Johnson, Director

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S63. Date: 16/02/22	Engagement on Indexation of the Taxation and Social Protection System (resumed)	<p>From the Department of Finance:</p> <ul style="list-style-type: none"> • Mr. Joe Cullen Principal officer, Income Tax Policy, • Mr. Matt McGann Principal officer, Fiscal Analysis Unit and; <p>From the Department of Public Expenditure and Reform:</p> <ul style="list-style-type: none"> • Mr. Cathal McDermott, Assistant principle, • Ms Jasmina Behan, Acting assistant secretary and; <p>From the Department of Social Protection:</p> <ul style="list-style-type: none"> • Ms Aideen Mooney, Principal Officer, • Ciarán Lawler, Ciarán Lawler, Assistant Secretary and; <p>Ms Saidhbhin Hardiman, Assistant Principle</p>
S64. Date: 23/02/22	Private Meeting	House keeping
S65. Date: 02/03/22	Private Meeting with briefing from the Parliamentary Budget Office (PBO)	<p>From the Parliamentary Budget Office:</p> <ul style="list-style-type: none"> • Annette Connolly, Director, • Denise O'Connell, Principal Officer • Ms Alison Wrynn, Assistant principle • Dr. Jacopo Bedogni, Assistant Principle • Dr. Keith Fitzgerald, Assistant principle • Mr. Kieran Tuohy, Assistant principle • Mr. Victor Pigott, Assistant principle
S66. Date: 09/03/22	Engagement on Pre-SPU scrutiny	<p>From the Economic and Social Research Institute:</p> <ul style="list-style-type: none"> • Prof. Kieran McQuinn, Research Professor • Dr. Conor O'Toole, Associate research
S67. Date: 23/03/22	Pre-SPU Scrutiny (resumed)	<p>From the Central Bank of Ireland:</p> <ul style="list-style-type: none"> • Dr. Mark Cassidy, Director, Economics and Statistics and • Dr. Martin O'Brien, Head of Division, Irish Economic Analysis
S68. Date: 30/03/22	Private Meeting	House Keeping

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S69. Date: 06/04/22	Private Meeting	House Keeping
S70. Date: 27/04/22	Private Meeting	House Keeping
S71. Date: 04/05/22	The Stability Programme Update report	From the Department of Finance: <ul style="list-style-type: none"> • Mr Pascal Donohoe TD, Minister for Finance, and • Mr John McCarthy, Chief Economist, Department of Finance.
S72. Date: 11/05/22	<p>Session A:</p> <p>Private meeting</p> <p>Session B:</p> <p>Engagement on the rising cost-of-living</p>	<p>Housekeeping</p> <p>From the Department of Finance:</p> <ul style="list-style-type: none"> • Mr Brendan O'Connor, Principal Office and Head of the Macroeconomic Analysis • Mr Joe Cullen, Principal Officer, • Mr Cathal Sheridan Principal Officer. <p>And from the Department of Public Expenditure and Reform:</p> <ul style="list-style-type: none"> • Mr John Kinnane, Acting Assistant Secretary, Expenditure Policy Unit, and • Ms Niamh Callaghan, Principal Officer, Budget Strategy and Coordination Unit
S73. Date: 18/05/22	Private Meeting	House Keeping

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S74. Date: 25/05/22	Session A: Private meeting Session B: Discussion on the Public Service Performance Report (PSPR) 2021	Housekeeping From the Department of Public Expenditure and Reform: <ul style="list-style-type: none"> • Mr John Kinnane, Acting Assistant Secretary • Mr Ed Hearne, Principal Officer, and • Ms Caroline O'Loughlin, Assistant Principal
S75. Date: 01/06/22	Session A: Private meeting Session B: Discussion on the on the Fiscal Assessment Report (FAR)	Housekeeping The Irish Fiscal Advisory Council On behalf of the Committee: <ul style="list-style-type: none"> • Sebastian Barnes, (Chairperson of the Fiscal Council) • Adele Bergin (Council member) • Alessandro Giustiniani (Council member) • Dawn Holland (Council member) • Michael McMahon (Council member) • Eddie Casey (Chief Economist and Head of Secretariat)
S76. Date: 15/6/2022	Private Meeting	Housekeeping
S77. Date: 22/6/2022	Private Meeting	Housekeeping

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S77. Date: 22/6/2022	Public Meeting Discussion on the review of Tax Expenditures: (R&D, Knowledge Box and Film Credit)	Officials from Dept. of Finance <ul style="list-style-type: none"> Mr. Dermot Coates (Principal Officer) Representatives from Office of the Revenue Commissioners Officials from Dept. of Enterprise, Trade and Employment
S78. Date: 29/6/2022	Private Meeting	Housekeeping
S79. Date: 06/07/2022	Private Meeting	Housekeeping
S79. Date: 06/07/2022	<p>Session A:</p> <p>Discussion of the Quarterly Economic Commentary and the inflation outlook.</p> <p>Session B:</p> <p>Private meeting</p>	<p>Representatives from the Economic and Social Research Institute.</p> <p>Kieran McQuinn</p> <p>Karina Doorley</p> <p>Conor O'Toole</p> <p>Housekeeping</p>

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S80. Date: 14/07/2022	Session A: Summer Economic Statement Session B: Private meeting	Minister of Finance & Minister of Public Expenditure and Reform Minister Pascal Donohue and Minister Michael McGrath, and their officials Housekeeping
S81. Date: 07/09/2022	Session A: Private meeting Session B: Pre-Budget 2023	Housekeeping Sebastian Barnes, Michael McMahon and Eddie Casey from the Fiscal Council and Karina Doorley, Wendy Disch, Muireann Lynch and Kieran McQuinn from the ESRI.
S82. Date: 14/09/2022	Private meeting	Housekeeping
S83. Date: 14/09/2022	Public Meeting The updated economic and fiscal position in advance of Budget 2023 and additional one-off measures for 2022.	Minister of Finance & Minister of Public Expenditure and Reform Minister Pascal Donohue and Minister Michael McGrath, and their officials
S84. Date: 21/09/2022	Private meeting	Housekeeping

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S85. Date: 08/10/2022	Private meeting	Housekeeping
S86. Date: 08/10/2022	Public Meeting Tax Expenditures: Film Relief Section 481 Tax Credit	Mr. John Arkins, Supervising Stagehand and Ms Liz Murray, Advocate for Irish Film Workers Association. Mr. Gerry O'Brien, President of Irish Equity and Ms Michelle Quinn, Sector Organiser of Irish Equity
S87. Date: 12/10/2022	Public Meeting Tax Expenditures: Film Relief Section 481 Tax Credit	Ms Louise Cornally, Ms Moe Honan and Mr. Ronan McCabe from Animation Ireland. Mr. Eoin Holohan, Mr. Greg Keeley and Ms Jessica Drum from Screen Guilds Ireland. Ms Aoife O'Sullivan, Mr. James Hickey and Ms Susan Kirby from Screen Producers Ireland. Ms Desiree Finnegan, Mr. Gareth Lee and Ms Teresa McGrane from Screen Ireland.
S88. Date: 19/10/2022	Session A: Private meeting Session B: Post Budget Engagement	Housekeeping Dr. Karina Doorley and Mr. Mark Regan from the Economic and Social Research Institute. Dr. Seán Healy and Ms Colette Bennett from Social Justice Ireland. Professor Stephen Kinsella from the University of Limerick.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S89. Date: 26/10/2022	Session A: Private meeting Session B: Post Budget Engagement – Resumed	Housekeeping Ms Anne Marie Walsh, Mr. Joe Cullen, Mr. Matt McGann and Mr. Niall Cassidy from the Department of Finance. Ms Caroline O’Loughlin, Ms Jenny Connors, Ms Niamh Callaghan and Dr Patrick Moran from the Department of Public Expenditure and Reform.
S90. Date: 09/11/2022	Session A: Private meeting Session B: Post Budget Engagement – Resumed	Housekeeping Dr Michéal Collins from UCD. Dr Karina Doorley, Dr Martina Lawless and Dr Conor O’Toole from the ESRI. Dr Tom McDonnell from NERI. Ms Colette Bennett and Dr Seán Healy from Social Justice Ireland.
S91. Date: 16/11/2022	Private meeting	Housekeeping
S92. Date: 16/11/2022	Public Meeting Commission of Taxation and Welfare	Ms Sarah Perret and Mr Bert Brys from The Organisation for Economic Co-operation and Development. Ms Anne Gunnell and Mr. Brian Brennan from The Irish Tax Institute.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S93. Date: 23/11/2022	Private meeting	Housekeeping
S94. Date: 23/11/2022	Public Meeting Commission of Taxation and Welfare	<p>Ms Rose Mary McDonagh, Mr Shane Whelan and Mr Tim Cullinan from The Irish Farmers Association.</p> <p>Mr John Kennedy and Mr Pat Davitt from the Institute of Professional Auctioneers and Valuers.</p> <p>Ms Mary Conway and Mr Tom O'Brien from The Irish Property Owner's Association.</p> <p>Ms Denyse Campbell, Mr Paul Gallagher and Mr Tim Fenn from the Irish Hotels Federation.</p> <p>Mr Eoghan O'Mara Walsh from The Irish Tourism Industry Confederation.</p> <p>Mr Adrian Cummins from the Restaurants Association of Ireland.</p>
S95. Date: 30/11/2022	Session A: Private meeting Session B: Fiscal Council's Fiscal Assessment Report	<p>Housekeeping</p> <p>Dr. Adele Bergin, Mr. Alessandro Giustiniani, Dr. Dawn Holland , Dr. Eddie Casey , Professor Michael McMahon and Mr. Sebastian Barnes from the Irish Fiscal Advisory Council</p>
S96. Date: 14/12/2022	Session A: Private meeting Session B: Tax Expenditures: Film Relief Section 481 Tax Credit - resumed	<p>Housekeeping</p> <p>Mr Andrew Lowe, Mr Mark Byrne and Ms Emer O'Shea from Element Pictures</p>

APPENDIX 4: Minutes of Proceedings of the Select Committee

Select Committee on Budgetary Oversight-

Minutes of Meeting of 19.01.2022

The Committee met in private session at 16.02pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Ciaran Cannon, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), John Lahart, Ged Nash and Patricia Ryan

Apologies were given by Aindrias Moynihan.

1. Briefing from the Parliamentary Budget Office on Social Welfare Changes publication

Witnesses present;

- Annette Connolly, Director,
- Denise O'Connell, Principal Officer and
- Victor Pigott, Head of Socio-Economic Research

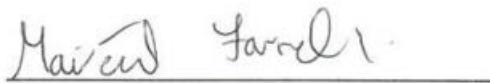
The PBO gave a briefing which discussed their recent publication on Social Welfare Trends 2011-2021 and indexation in general. Following a question and answer session with members, the Chair thanked Ms. Connolly, Ms. O'Connell and Mr. Pigott for attending the meeting.

Items discussed in private session.

2. Adjourned -

The Committee adjourned at 16.25 pm until the next Committee meeting that will take place in public session next Wednesday at 5.30pm.

An invite on Microsoft Teams will be sent in advance of both these meeting.



Mairead Farrell TD

Vice - Chair

26 01 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 26.01.2022

The Committee met in private session at 17.31 in Committee Room 2 with participants on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan

No apologies were received.

3. Engagement on the Indexation of Taxation and Social Protection System with representatives from Social Justice

Ireland and representatives from Nevin Economic Research Institute (NERI)

Representing Social Justice Ireland;

- Mr Sean Healy, CEO,
- Ms Michelle Murphy, research and policy analyst
- Ms Susan Rogers, research and policy analyst and

From Neven Economic Research Institution (NERI)

- Mr. Tom McDonnell, Co-director.

Mr Sean Healy made his opening statement on behalf of Social Justice Ireland,

Dr Tom McDonnell made his opening statement on behalf of NERI.

Following a question and answer session with members, the Chair thanked Mr. Tom McDonnell, Mr Sean Healy, Ms Michelle Murphy and Ms Susan Rogers for their attendance and assistance.

4. Adjourned

The Committee adjourned at 19.33 until its next Public Online Meeting at 17.30 on Wednesday 2 February 2022.



Neasa Hourigan TD

Chair

02 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 02.02.2022

The Committee met in private session at 16.47 on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Micheael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan

Apologies were given by Deputy Pearse Doherty.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**
- 5. Adjournment**

The Committee adjourned at 16.58 until its Public Meeting today 02 February 2022 at 17.30 in Committee Room 2 with participants attending via MS Teams.



Neasa Hourigan TD
Chair
09 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 02.02.2022

1. The Select Committee met in Public Session at 17.32 in Committee Room 2, Leinster House, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Pearse Doherty, Mairéad Farrell (Vice-Chair), Michael Healy Rae, Neasa Hourigan (Chair), John Lahart, Aindrias Moynihan and Patricia Ryan

Apologies were received from Deputy Richard Boyd-Barrett.

3. Engagement on the Indexation of Taxation and Social Protection System with representatives from Economics Social Research Ireland (ESRI)

Representing Economic Social Research Ireland;

- Dr Claire Keane, Senior research officer and
- Dr Karina Doorley, Senior research officer.

Dr Keane made her opening statement on behalf of Economic Social Research Ireland.

Following a question and answer session with members, the Chair thanked both Dr Claire Keane and Dr Karina Doorley for their attendance and assistance.

4. Adjournment

The Committee adjourned at 19.00 until 16:45 in on Wednesday 9 February 2022.



Neasa Hourigan TD

Chair

09 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 09.02.2022

- 1 The Select Committee met in Private Session at 16.48 on Microsoft Teams, a quorum being present.

- 2 **Attendance**

The following members were present:

Deputies Richard Boyd-Barrett, Bernard Durkan, Neasa Hourigan (Chair) and Aindrias Moynihan.

- 3 **Item discussed in private session**

- 4 **Item discussed in private session**

- 5 **Item discussed in private session**

- 6 **Item discussed in private session**

- 7 **Adjournment**

The Committee adjourned at 16.53 until 17:30 on Wednesday 09 February 2022 in Committee room 2, LH2000.



Neasa Hourigan TD

Chair

16 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 09.02.2022

1. The Select Committee met in Public Session at 17.33 in Committee Room 2, Leinster House, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair) and Aindrias Moynihan.

Apologies were given by Deputy Richard Boyd-Barrett.

3. Engagement on the Indexation of Taxation and Social Protection System with representatives from the Institute for Fiscal Studies (UK)

Speaking Witnesses

- Mr. Paul Johnson, Director, IFS(UK)

Mr Johnson made his opening remarks on behalf of IFS(UK)

Following a question and answer session with members, the Chair thanked Mr. Johnson for attending the meeting and for his assistance.

4. Adjournment

The Committee adjourned at 18.40 until 16.30 in on Wednesday 16 February 2022.



Neasa Hourigan TD

Chair

16 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 16.02.2022

1. The Select Committee met in Public Session at 17.30 in Committee room 2 and Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Bernard Durkan, Micheael Healy-Rae, Neasa Hourigan (Chair), John Lahart, Aindrias Moynihan, Ged Nash and Patricia Ryan.

Apologies were given by Deputy Mairéad Farrell (Vice-Chair).

3. Engagement with officials from Department of Public Expenditure & Reform the Department of Finance and the Department of Social Protection

Witnesses present;

from the Department of Social Protection-

- Mr Ciarán Lawler, Assistant Secretary,

- Ms Aideen Mooney, Principal Officer,
- Ms Saidhbhin Hardiman, Assistant Principal,

From the Department of Public Expenditure & Reform-

- Ms Jasmina Behan, Acting assistant Secretary; &
- Mr Cathal McDermott, Assistant Principle

From the Department of Finance-

- Mr Joe Cullen, Principal Officer, Income Tax Policy Unit
- Mr Matt McGann, Principal Officer, Fiscal Analysis Unit

Opening statements were read by Mr Ciarán Lawler, Department of Social Protection, Ms Jasmina Behan, Department of Public Expenditure & Reform and Mr Joe Cullen, the Department of Finance.

Following a question and answer session with members, the Chair thanked the officials for attending the meeting.

4. Adjournment

The Committee adjourned at 19.18 until 23rd February, at 5pm.



Neasa Hourigan TD

Chair

23 02 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 23.02.2022

1. The Select Committee met in Private Session at 17.01 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair),
Michael Healy-Rae, Neasa Hourigan (Chair) and Patricia Ryan

No apologies were received.

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Item discussed in private session

8. Adjourned

The Committee adjourned at 17.33 until its next Private Online Meeting at 17.00 on Wednesday 2 March 2022.

Neasa Hourigan TD

Chair

02 03 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 02.03.2022

1. The Select Committee met in Private Session at 17.02 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan

No apologies were received.

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Item discussed in private session

8. Adjourned

The Committee adjourned at 18.21 until its next Private Online Meeting at 16.45 on Wednesday, 09 March 2022.



Neasa Hourigan TD

Chair

09 03 2022

Select Committee on Budgetary
Oversight-

Minutes of Meeting of 09.03.2022

1. The Select Committee met in Public Session at 17.43 in Committee room 2 and on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Mairéad Farrell (Vice-Chair), Micheael Healy-Rae, Neasa Hourigan (Chair), Kieran O'Donnell, Aindrias Moynihan and Patricia Ryan.

Apologies were given by Deputies: Pearse Doherty and Bernard Durkan.

3. Engagement with representatives from the Economic and Social Research Institute (ESRI)

Witnesses present;

- Prof Kieran McQuinn (Research Officer), ESRI,
- Dr Conor O'Toole (Assistant Research), ESRI,

Prof McQuinn gave the opening statement.

Following a question and answer session with members, the Chair thanked Prof Kieran McQuinn and Dr Conor O'Toole for their assistance and for attending the meeting.

4. Adjourned

The Committee adjourned at 19.19 until its next scheduled meeting Wednesday, 23rd March 2022 at 17.30.



Neasa Hourigan TD

Chair

30 03 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 23.03.2022

1. The Select Committee met in Public Session at 17.32 in Committee room 2 and with participants via Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Vice-Chair), Neasa Hourigan (Chair), John Lahart, Brian Leddin, Aindrias Moynihan, Ged Nash and Patricia Ryan

3. Engagement with representatives from the Central Bank of Ireland

Witnesses present;

- Dr Mark Cassidy, Director, Economic & Statistics and;
- Dr Martin O'Brien, Head of Division, Irish Economic Analysis

Dr Cassidy gave the opening statement.

Following a question and answer session with members, the Chair thanked Dr Cassidy and Dr O'Brien for their assistance and for attending the meeting.

4. Adjourned

The Committee adjourned at 19.34 until its next scheduled meeting Wednesday, 30th March 2022 at 17.30.



Nessa Hourigan TD

Chair

30 03 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 30.03.2022

1. The Select Committee met in Private Session at 17.01 via Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, John Lahart and Aindrias Moynihan Patricia Ryan

Apologies were received from Deputies Nessa Hourigan (Chair) and Seán Canney.

3. Item discussed in private session

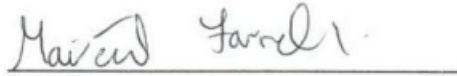
4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Adjourned

The Committee adjourned at 17.40 until its next Private Online Meeting at 17.00 on Wednesday 6 April 2022.



Mairéad Farrell TD

Vice-Chair

06 04 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 06.04.2022

1. The Select Committee met in Private Session at 17.01 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Sean Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

No apologies were received.

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Item discussed in private session

8. Adjourned

The Committee adjourned at 18.18 pm until its next Online Meeting at 17.30 on Wednesday 27 April 2022.



Neasa Hourigan TD

Chair

27 04 2020.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 27.04.2022

- 1.** The Select Committee met in Private Session at 17.37 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Bernard Durkan, Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

Apology received from Deputy Mairéad Farrell (Vice-Chair).

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Adjourned

The Committee adjourned at 18.58 until its next Public Meeting at 17.00 on Wednesday 04 May 2022.



Mairéad Farrell TD

Vice-Chair

25 05 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 04.05.2022

1. The Select Committee met in Public Session at 17.32 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

No apologies were received.

3. Engagement with the Minister for Finance

Witnesses present;

- Minister Pascal Donohoe
- John McCarthy, Official

The minister gave the opening statement.

Following a question and answer session with members, the chair thanked the Minister and his official for their assistance and for attending the meeting.

4. Adjourned

The Committee adjourned at 19.21 until its next Meeting at 16.45 on Wednesday 11 May 2022.



Neasa Hourigan TD

Chair

11 05 2022.

Select Committee on Budgetary Oversight

Minutes of Meeting of 11.05.2022

- 1.** The Select Committee met in Private Session at 16.48 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), Brain Leddin and Aindrias Moynihan.

Apology received from Deputy Seán Canney, Bernard Durkan and Patricia Ryan.

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Item discussed in private session

8. Adjourned

The Committee adjourned at 16.58 until its next Meeting at 17.30 on Wednesday 17 May 2022.



Neasa Hourigan TD

Chair

17 05 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 11.05.2022

1. The Select Committee met in Public Session at 17.37 in Committee room 2 and with participants via Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), John Lahart, Aindrias Moynihan and Patricia Ryan.

Apologies were received for Deputies: Seán Canney and Brain Leddin.

3. Discussion on the cost-of-living measures with officials from the Department of Finance and Department Public Expenditure and reform

Witnesses present;

The following witnesses attended on behalf of the Department of Finance (DFIN):

- Mr Brendan O'Connor, Principal Office and Head of the Macroeconomic Analysis,
- Mr Joe Cullen, Principal Officer,
- Mr Cathal Sheridan Principal Officer.

The following witnesses attended on behalf of the Department of Public Expenditure and Reform (DPER):

- Mr John Kinnane, Acting Assistant Secretary, Expenditure Policy Unit, and
- Ms Niamh Callaghan, Principal Officer, Budget Strategy and Coordination Unit

Mr O'Connor and Mr Kinnane gave their opening statement for their departments.

Following a question and answer session with members, the chair thanked the both departments and their official for their assistance and for attending the meeting.

4. Adjourned

The Committee adjourned at 19.55 until its next Meeting at 17.30 on Wednesday 18 May 2022.



Neasa Hourigan TD

Chair

18 05 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 18.05.2022

1. The Select Committee met in Private Session at 17.30 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Seán Canney, Bernard Durkan, Richard Boyd-Barrett, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

No apologies were received.

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Adjourned

The Committee adjourned at 17.47 until its next Meeting at 17.30 on Wednesday 25 May 2022.



Mairéad Farrell TD

Vice-Chair

25 05 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 25.05.2022

1. The Select Committee met in Private Session at 16.49 on Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Aindrias Moynihan and Patricia Ryan.

Apologies were received from Deputy Neasa Hourigan (Chair).

3. Item discussed in private session

4. Item discussed in private session

5. Item discussed in private session

6. Item discussed in private session

7. Adjourned

The Committee adjourned at 17.12 until its next Meeting in Public today at 17.30 on Wednesday 25 May 2022.



Neasa Hourigan TD

Chair

25 05 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 25.05.2022

1. The Select Committee met in Public Session at 17.35 in Committee room 2 and with participants via Microsoft Teams, a quorum being present.

2. Attendance

The following members were present:

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Aindrias Moynihan and Patricia Ryan.

Apologies were received for Deputy: Neasa Hourigan (Chair).

3. Engagement with the Department of Public Expenditure and Reform (DPER) on the Public Service Performance Report (PSPR)

Witnesses present;

- John Kinnane, Acting Assistant Secretary,
- Caroline O'Loughlin, Principal Officer, and

- Ed Hearne, Principal Officer

Caroline O'Loughlin gave the opening statement.

Following a question and answer session with members, the chair thanked the Mr Kinnane, Ms O'Loughlin and Mr Hearne for their assistance and for attending the meeting.

4. Adjourned

The Committee adjourned at 18.41 until its next Meeting at 16.45 on Wednesday 1 June 2022.



Neasa Hourigan TD

Chair

01 06 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 01.06.2022

The Committee met in private session at 16.48 pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Michael Healy-Rae, Neasa Hourigan (Chair) and Patricia Ryan.

No apologies were received.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

Adjourned

The Committee adjourned at 17.05 pm until its next Public Meeting at 17.30 pm today.

Neasa Hourigan TD
Chair
15 06 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 01.06.2022

The Committee met in Public session at 17:34 on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Vice-Chair), Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

No apologies were received.

5. Engagement with the Irish Fiscal Advisory Council to discuss the Fiscal Assessment Report (FAR)

Witnesses present;

- Sebastian Barnes (Chairperson)
- Adele Bergin (Council Member)
- Alessandro Giustiniani (Council Member)
- Dawn Holland (Council Member)
- Eddie Casey, (Chief Economist and Head of Secretariat)

Seated behind;

- Niall Conroy
- Kevin Timoney
- Killian Carroll
- Elliott Jordan Doak
- Karen Bonner

Mr Barnes gave the opening statement on behalf of the Fiscal Council.

Following a question and answer session with members, the Cathaoirleach thanked Mr Barnes and the Council members for attending the meeting and for their assistance to the Committee.

The meeting suspended at 18:50pm due to a Votál being called in the Dáil chamber and resumed at 17:05.

6. Adjourned

The Committee adjourned at 19:45, until its next Private Meeting at 16:45 on Wednesday, 15 June 2022.

Neasa Hourigan TD

Chair

15 06 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 15.06.2022

The Committee met in private session at 16.54 on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Pearse Doherty, Mairéad Farrell (Vice-Chair), Neasa Hourigan (Chair), John Lahart, Aindrias Moynihan, Kieran O'Donnell and Patricia Ryan

No apologies were received.

1. Item discussed in private session

2. Item discussed in private session

3. Item discussed in private session

4. Item discussed in private session

7. Adjourned

The Committee adjourned at 18.20pm until its next Meeting at 17.30 on Wednesday 22 June 2022.

Neasa Hourigan TD

Chair

22 06 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 22.06.2022

The Committee met in private session at 4.54 pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Michael Healy-Rae, Neasa Hourigan (Chair) and Patricia Ryan.

No apologies were received.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

1. Adjournment

The Committee was adjourned at 5.13pm

Neasa Hourigan TD

Chair

29 06 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 22.06.2022

The Committee met in Public session at 17:34 on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Bernard Durkan, Michael Healy-Rae, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

No apologies were received.

Engagement with the Department of Finance, Office of the revenue commissioner, and the Department of Enterprise, Trade and Employment

Witnesses present;

the Department of Finance:

- Deirdre Donaghy, Head of Business Tax
- Aisling Green, Assistant Principal, R&D tax Credit and KDB tax credit
- Ian Kavanagh, Assistant Principal, Film Credit Tax
- Matthew McGann, Principal Officer
- Paul Cotter, Principal Officer

From the Office of the Revenue Commissioner:

- Alan Carey, Principal Officer
- Jacqueline O'Callaghan, Principal Officer

Department of Enterprise, Trade and Employment,

- Dermot Coates, Principal Officer
- Felix O'Kane, Assistant Principal

Following a question and answer session with members, the Cathaoirleach thanked the officials and representatives for attending the meeting and for their assistance to the Committee.

Adjourned

The Committee adjourned at 19:37, until its next on Wednesday, 29th June 2022.

Neasa Hourigan TD

Chair

29 06 2022

Select Committee on Budgetary

Oversight- Minutes of Meeting of 29.06.2022

The Committee met in private session at 4.46 pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Pearse Doherty, Mairéad Farrell, Bernard Durkan, Neasa Hourigan (Chair), Ged Nash and Patricia Ryan.

No apologies were received.

1. Item discussed in private session

2. Item discussed in private session

3. Item discussed in private session

4. Item discussed in private session

5. Adjournment

The Committee was adjourned at 5.17 pm

Neasa Hourigan TD

Chair

06 July 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 06.07.2022

The Committee met in private session at 4.48 pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Seán Canney, Mairéad Farrell, Neasa Hourigan (Cathaoirleach) and Patricia Ryan.


Apologies were received from Pearse Doherty and Bernard Durkan

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**

4. Item discussed in private session

1. Adjournment

The Committee was adjourned at 5.02pm



Neasa Hourigan TD
Chair
07 09 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 06.07.2022

The Committee met in Public session at 5.34pm in Committee Room 2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Mairéad Farrell, Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), Aindrias Moynihan and Kieran O'Donnell.

Apologies were received from Pearse Doherty and Bernard Durkan

Engagement with the Economic and Social Research Institute

Witnesses present;

- Prof Kieran McQuinn
- Dr Karina Doorley
- Dr Conor O'Toole

Following an opening statement from Professor McQuinn there was a question and answer session with members.

The Committee suspended at 6.19pm due to a Dáil vote and resumed at 6.42pm

The Committee suspended at 7.08pm due to a Dáil vote and resumed at 8.05pm.

Following the conclusion of the question and answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

The Committee went into Private Session at 8.32pm

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**

Adjourned

The Committee adjourned at 8.49pm, until its next meeting on Thursday, 14th July 2022.



Neasa Hourigan TD

Chair

07 09 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 14.07.2022

The Committee met in public session at 9.34am in CR1, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Pearse Doherty, Mairéad Farrell (Leas-Cathaoirleach), John Lahart, Aindrias Moynihan, Kieran O'Donnell and Patricia Ryan

Apologies were given by Bernard Durkan and Ged Nash

1. Summer Economic Statement -Minister of Finance & Minister of Public Expenditure and Reform

The Leas-Cathaoirleach welcomed Minister Pascal Donohue and Minister Michael McGrath, and their officials, to the meeting to discuss the Summer Economic Statement

After a note about parliamentary privilege, and the practice of the Houses the Ministers were invited to give their opening statements.

After the statements a discussion ensued with members of the committee.

After the discussion the Leas-Cathaoirleach thanked the ministers for their contribution.

The public session concluded at 11.32 and went into private session to discuss some housekeeping matters.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**

4. Adjournment

The meeting was adjourned at 11.51AM until Wednesday 7th September.



Neasa Hourigan TD

Chair

07 09 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 07.09.2022

The Committee met in public session at 14.04pm in CR3, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), John Lahart, Aindrias Moynihan, Ged Nash, Kieran O'Donnell and Patricia Ryan.

Apologies were given by Brian Leddin and Sean Canney.

The meeting went into private session at 14.05.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**

The meeting went into public session at 14.10.

1. PRE-BUDGET 2023

SESSION 1

The Cathaoirleach welcomed Sebastian Barnes, Michael McMahon and Eddie Casey from the Fiscal Council and Karina Doorley, Wendy Disch, Muireann Lynch and Kieran McQuinn from the ESRI.

Following the opening statements there was a question and answer session with members.

Following the conclusion of the question and answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

The meeting was suspended at 15.59 to allow change of witnesses.
The meeting resumed in public at 16.05

SESSION 2


The Cathaoirleach welcomed Tom McDonnell and Paul Goldrick-Kelly from the Nevin Economic Research Institute and Fergal O'Brien and Hazel Ahern-Flynn from Ibec

Following the opening statements there was a question and answer session with members.

Following the conclusion of the question and answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

2. ADJOURNMENT

The meeting was adjourned at 17.43PM until Wednesday 14th September.



Neasa Hourigan TD

Chair

14 09 2022

Select Committee on Budgetary

Oversight- Minutes of Meeting of 14.09.2022

The Committee met in private session at 4.30pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Seán Canney, Neasa Hourigan (Chair), Aindrias Moynihan and Patricia Ryan.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**
- 5. Item discussed in private session**

1. ADJOURNMENT

The meeting adjourned at 16.44PM , to meet again in Public Session at 5.30.



Neasa Hourigan TD

Chair

5th October 2022.

Select Committee on Budgetary Oversight-

Minutes of Meeting of 14.09.2022

The Committee met in public session at 5.32pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), John Lahart, Aindrias Moynihan, Ged Nash, Kieran O'Donnell, and Patricia Ryan.

1. The updated economic and fiscal position in advance of Budget 2023 and additional one-off measures for 2022.

The Cathaoirleach welcomed Minister Pascal Donohue and Minister Michael McGrath, and their officials, to the meeting to discuss the updated economic and fiscal position in advance of Budget 2023 and additional one-off measures for 2022.

After a note about parliamentary privilege, and the practice of the Houses the Ministers were invited to give their opening statements.

After the statements a discussion ensued with members of the committee.

After the discussion the Cathaoirleach thanked the ministers for their contribution.

2. Adjournment

The meeting was adjourned at 7.57PM until Wednesday 21th September.

A handwritten signature in black ink, appearing to read 'Neasa Hourigan', written over a horizontal line.

Neasa Hourigan TD

Chair

5th October 2022.

Select Committee on Budgetary

Oversight- Minutes of Meeting of 21.09.2022

The Committee met in private session at 5.35pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Neasa Hourigan (Chair), Aindrias Moynihan, Patricia Ryan, Michael Healy-Rae and Bernard J Durkan.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**
- 5. Item discussed in private session**

1. ADJOURNMENT

The meeting adjourned at 6.21PM, meeting next on Wednesday 5 October.

A handwritten signature in black ink, appearing to read 'Neasa Hourigan', written over a horizontal line.

Neasa Hourigan TD
Chair

5th October 2022.

Select Committee on Budgetary

Oversight- Minutes of Meeting of 05.10.2022

The Committee met in private session at 4.31pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Neasa Hourigan (Chair), Aindrias Moynihan, Patricia Ryan, Michael Healy-Rae, Richard Boyd Barrett and Mairead Farrell.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

1. ADJOURNMENT

The meeting adjourned at 4.50PM, to meet again in public in CR2 at 5.30PM.


Neasa Hourigan TD
Chair
19 10 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 05.10.2022

The Committee met in public session at 5.34pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Pearse Doherty, Mairéad Farrell (Leas-Cathaoirleach), Neasa Hourigan (Cathaoirleach), Aindrias Moynihan, Kieran O'Donnell and Patricia Ryan.

Ruairí Ó Murchú also attended in accordance with Standing Order 106(3)

TAX EXPENDITURES: FILM RELIEF SECTION 481 TAX CREDIT

SESSION 1

The Cathaoirleach welcomed Mr. John Arkins, Supervising Stagehand and Ms Liz Murray, Advocate for Irish Film Workers Association.

Following the opening statements there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

The meeting was suspended at 6.56PM to allow change of witnesses. The meeting resumed in public at 7.04PM

SESSION 2

The Cathaoirleach welcomed Mr. Gerry O'Brien, President of Irish Equity and Ms Michelle Quinn, Sector Organiser of Irish Equity.

Following the opening statements there was a question-and-answer session with members.

The meeting was suspended at 7.36PM to allow members to attend a vote in the Dail.

The meeting resumed at 8.04PM.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.33PM until Wednesday 12th October



Neasa Hourigan TD
Chair
19 10 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 12.10.2022

The Committee met in public session at 5.34pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy Rae, Neasa Hourigan (Cathaoirleach), John Lahart, Aindrias Moynihan, Kieran O'Donnell, Ruairí Ó Murchú (in substitution for Pearse Doherty), and Patricia Ryan.

Apologies were received from Deputies Durkan and Doherty.

TAX EXPENDITURES: FILM RELIEF SECTION 481 TAX CREDIT

SESSION 1

The Cathaoirleach welcomed Ms Louise Cornally, Ms Moe Honan and Mr. Ronan McCabe from Animation Ireland, Mr. Eoin Holohan, Mr. Greg Keeley and Ms Jessica Drum from Screen Guilds Ireland and Ms Aoife O'Sullivan, Mr. James Hickey and Ms Susan Kirby from Screen Producers Ireland.

Following the opening statements there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

The meeting was suspended at 7.33PM to allow change of witnesses. The meeting resumed in public at 7.37PM

SESSION 2

The Cathaoirleach welcomed Ms Desiree Finnegan, Mr. Gareth Lee and Ms Teresa McGrane from Screen Ireland.

Following the opening statement there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.42PM until Wednesday 19th October


Neasa Hourigan TD
Chair
19 10 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 19.10.2022

The Committee met in public session at 5.39pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Bernard J Durkan, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy-Rae, Neasa Hourigan (Cathaoirleach) and Aindrias Moynihan.
Apologies were received from Pearse Doherty.

The committee went into private session at 5.39.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

The committee resumed public session at 5.52PM

POST BUDGET ENGAGEMENT

The Cathaoirleach welcomed Dr. Karina Doorley and Mr. Mark Regan from the Economic and Social Research Institute , Dr. Seán Healy and Ms Colette Bennett from Social Justice Ireland and Professor Stephen Kinsella from the University of Limerick.

Following the opening statements there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.14 PM until Wednesday 26th October



Neasa Hourigan TD

Chair

26 10 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 26.10.2022

The Committee met in public session at 5.34pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Pearse Doherty, Bernard Durkan, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), and Patricia Ryan.

The committee went into private session at 5.35PM to consider administrative matters.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

The committee resumed public session at 5.48PM

POST BUDGET ENGAGEMENT - RESUMED

The Cathaoirleach welcomed Ms Anne Marie Walsh, Mr. Joe Cullen, Mr. Matt McGann and Mr. Niall Cassidy from the Department of Finance and Ms Caroline O'Loughlin, Ms Jenny Connors, Ms Niamh Callaghan and Dr Patrick Moran from the Department of Public Expenditure and Reform.

Ms Niamh Callaghan from the Department of Public Expenditure and Reform was invited to give an opening statement.

Mr Niall Cassidy from the Department of Finance was invited to give an opening statement.

Following the opening statements there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 7.49PM PM until Wednesday 9th November



Neasa Hourigan TD
Chair

09 11 2022



Select Committee on Budgetary Oversight-

Minutes of Meeting of 09.11.2022

The Committee met in public session at 5.35pm in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Bernard Durkan, Mairéad Farrell, Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), (Leas-Cathaoirleach), Aindrias Moynihan, Ged Nash and Patricia Ryan.

Apologies were received from Pearse Doherty.

The committee went into private session at 5.35PM to consider administrative matters.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

The committee resumed public session at 5.48 PM

POST BUDGET ENGAGEMENT - RESUMED

The Cathaoirleach welcomed Dr Michéal Collins from UCD, Dr Karina Doorley, Dr Martina Lawless and Dr Conor O'Toole from the ESRI , Dr Tom McDonnell from NERI and Ms Colette Bennett and Dr Seán Healy from Social Justice Ireland.

Dr Martina Lawless was invited to give an opening statement from the ESRI

Dr Seán Healy was invited to give an opening statement from Social Justice Ireland.

Dr Michéal Collins was invited to give an opening statement.

Dr Tom McDonnell was invited to give an opening statement from NERI.

Following the opening statements there was a question-and-answer session with members.

The meeting was suspended at 8.09PM for a Dail vote.

The meeting resumed in public at 8.36PM.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.59PM until Wednesday 16th November



Neasa Hourigan TD

Chair

16 11 2022



Select Committee on Budgetary

Oversight- Minutes of Meeting of 16.11.2022

The Committee met in private session at 4.51pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Neasa Hourigan (Chair), Aindrias Moynihan, Sean Canney and Richard Boyd Barrett

1. Item discussed in private session
2. Item discussed in private session
3. Item discussed in private session
4. Item discussed in private session

1. ADJOURNMENT

The meeting adjourned at 4.57PM, to meet again in public in CR2 at 5.30PM.



Neasa Hourigan TD

Chair

30 11 2022



Select Committee on Budgetary Oversight-

Minutes of Meeting of 16.11.2022

The Committee met in public session at 5.47PM in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Bernard Durkan, Neasa Hourigan (Cathaoirleach), Aindrias Moynihan and Patricia Ryan.

Apologies were received from Mairead Farrell

Session 1

The Cathaoirleach welcomed Ms Sarah Perret and Mr Bert Brys from The Organisation for Economic Co-operation and Development.

Ms Sarah Perret was invited to give an opening statement.

Following the opening statement there was a question-and-answer session with members.

The meeting was suspended at 6.24PM for a Dail vote.

The meeting resumed in public at 6.44PM.

At the conclusion of the session the Cathaoirleach thanked the witnesses for attending the meeting.

The meeting was suspended at 6.57PM to allow for a Dail vote and the next set of witnesses to be admitted

The meeting resumed in Public Session at 7.25PM

SESSION 2

The Cathaoirleach welcomed Ms Anne Gunnell and Mr. Brian Brennan from The Irish Tax Institute.

Ms Anne Gunnell was invited to give her opening statement.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.21PM until Wednesday 23rd November



Neasa Hourigan TD

Chair

30 11 2022



Select Committee on Budgetary

Oversight- Minutes of Meeting of 23.11.2022

The Committee met in private session at 4.50pm on Microsoft Teams, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd Barrett, Sean Canney, Mairéad Farrell (Leas-Cathaoirleach) and Neasa Hourigan (Chair).

1. DISCUSSION ON FUTURE MEETINGS

The Committee discussed the next steps in its consideration of the Film Credit.

It was agreed to invite officials from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media to meet with the Committee on the Film Credit. It was also agreed the Secretariat would liaise with the Department on a suitable date, December 7 or 14.

2. CORRESPONDENCE

CBO-R-0209-2022 Submission from Irish Equity

The Committee agreed to note the correspondence and take it into account for the committee's report on the matter.

3. DISCUSSION ON FUTURE MEETINGS

The Committee agreed to request submissions from the stakeholders circulated, on the Chapters 9, 10, 11, 12 of the Commission on Taxation and Welfare Report.

4. ANY OTHER BUSINESS

The Committee agreed that next week's private session would take place at 5.30pm, at the beginning of the public meeting with the Fiscal Council.

5. ADJOURNMENT

The meeting adjourned at 4.58PM, to meet again in public in CR2 at 5.30PM.



Neasa Hourigan TD

Chair

30 11 2022



Select Committee on Budgetary Oversight-

Minutes of Meeting of 23.11.2022

The Committee met in public session at 5.38PM in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Sean Canney, Bernard Durkan, Mairéad Farrell (Leas-Cathaoirleach), Michael Healy-Rae, Neasa Hourigan (Cathaoirleach), Aindrias Moynihan and Patricia Ryan and.

COMMISSION ON TAXATION AND WELFARE

Session 1

The Cathaoirleach welcomed Ms Rose Mary McDonagh, Mr Shane Whelan and Mr Tim Cullinan from The Irish Farmers Association, Mr John Kennedy and Mr Pat Davitt from the Institute of Professional Auctioneers and Valuers and Ms Mary Conway and Mr Tom O'Brien from The Irish Property Owner's Association.

The Cathaoirleach invited Mr Tim Cullinan from The Irish Farmers Association to give his opening statement.

The Cathaoirleach invited Mr Pat Davitt from the Institute of Professional Auctioneers and Valuers to give his opening statement.

The Cathaoirleach invited Ms Mary Conway from The Irish Property Owner's Association to give her opening statement.

Following the opening statements there was a question-and-answer session with members.

At the conclusion of the session the Cathaoirleach thanked the witnesses for attending the meeting.

The meeting was suspended at 7.05PM to allow members to Vote in the Dail and the next set of witnesses to be admitted.

The meeting resumed in Public Session at 7.49PM

SESSION 2

The Cathaoirleach welcomed Ms Denyse Campbell, Mr Paul Gallagher and Mr Tim Fenn from the Irish Hotels Federation, Mr Eoghan O'Mara Walsh from The Irish Tourism Industry Confederation and Mr Adrian Cummins from the Restaurants Association of Ireland .

The Cathaoirleach invited Ms Denyse Campbell from the Irish Hotels Federation to give her opening statement. Ms Campbell deferred to Mr Tim Fenn.

The Cathaoirleach invited Mr Adrian Cummins from the Restaurants Association of Ireland to give his opening statement.

The Cathaoirleach invited Mr Eoghan O'Mara Walsh from The Irish Tourism Industry Confederation to give his opening statement.

Following the opening statements there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 8.54PM until Wednesday 30th November



Neasa Hourigan TD
Chair
30 11 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 30.11.2022

The Committee met in public session at 5.35PM in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett, Sean Canney, Pearse Doherty, Neasa Hourigan (Cathaoirleach), Aindrias Moynihan, Kieran O'Donnell and Patricia Ryan.

Apologies were received from Deputy Mairéad Farrell

Members went into Private Session at 5.35PM to deal with some housekeeping matters.

- 1. Item discussed in private session**
- 2. Item discussed in private session**
- 3. Item discussed in private session**
- 4. Item discussed in private session**

The meeting resumed in public at 5.47 PM

3. FISCAL COUNCIL'S FISCAL ASSESSMENT REPORT

The Cathaoirleach welcomed Dr. Adele Bergin, Mr. Alessandro Giustiniani, Dr. Dawn Holland, Dr. Eddie Casey, Professor Michael McMahon and Mr. Sebastian Barnes from the Irish Fiscal Advisory Council.


The Cathaoirleach invited Mr. Sebastian Barnes to give his opening statement.

Following the opening statement there was a question-and-answer session with members.

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned *sine die* at 7.29PM



Neasa Hourigan TD
Chair
14 12 2022

Select Committee on Budgetary Oversight-

Minutes of Meeting of 14.12.2022

After being delayed by a vote in the Dail the Committee met in public session at 5.49PM in CR2, a quorum being present.

Members Present

The following members were present: -

Deputies: Richard Boyd-Barrett Sean Canney, Bernard Durkan, Mairéad Farrell (Leas-Cathaoirleach), Neasa Hourigan (Cathaoirleach), and Aindrias Moynihan.

Apologies were received from Deputy Patricia Ryan

Members went into Private Session at 5.49PM to deal with some housekeeping matters.

- 1. Item discussed in private session**
- 2. Item discussed in private session**

The meeting was suspended 5.54PM for a Dáil vote.

The meeting resumed in public session at 6.14PM

3. TAX EXPENDITURES: FILM RELIEF SECTION 481 TAX CREDIT (RESUMED)

The Cathaoirleach welcomed Mr Andrew Lowe, Mr Mark Byrne and Ms Emer O'Shea from Element Pictures

The Cathaoirleach invited Mr Andrew Lowe from Element Pictures to give his opening statement.

Following the opening statement there was a question-and-answer session with members.

The meeting was suspended for a Dáil vote at 7.16PM

The meeting resumed in public session at 7.32PM

Following the conclusion of the question-and-answer session, the Cathaoirleach thanked the witnesses for attending the meeting and for their assistance to the Committee.

ADJOURNMENT

The meeting was adjourned at 7.49PM until Wednesday 18th January 2023.

A handwritten signature in black ink, appearing to read 'Neasa Hourigan', written over a faint horizontal line.

Neasa Hourigan TD

Chair

18 01 2023