



**Tithe an  
Oireachtais  
Houses of the  
Oireachtas**

**AN COMHCHOISTE UM AIRGEADAS, CAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ, AGUS  
AN TAOISEACH**

**CLÁR OIBRE**

**EANÁIR– NOLLAIG 2023**

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**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM, AND  
TAOISEACH**

**WORK PROGRAMME**

**JANUARY - DECEMBER 2023**



## Contents

1. Introduction.....	1
2. Select Committee .....	1
A. Legislation (Bills) See 3(c) also .....	1
B. Estimates and other Financial Matters .....	1
C. Referrals of Motions and Other Matters.....	2
3. Joint Committee .....	3
A. EU Business .....	3
Scrutiny of EU Legislative Proposals.....	3
Engagement with Ministers .....	3
Engagement on the Statutory Departmental Scrutiny Report .....	3
Engagement with European Bodies.....	3
B. Key policy priorities.....	4
C. Pre-Legislative Scrutiny/Post-enactment .....	6
D. Engagement with Chairperson designates.....	7
Appendix 2: Members of the Joint Committee .....	8
Appendix 3: Agencies under the aegis of the Department of Finance.....	9
Appendix 4: Agencies under the aegis of the Department of Public Expenditure and Reform .....	9
Appendix 5: Agencies under the aegis of the Department of An Taoiseach .....	10
Appendix 6: Votes considered by the Select Committee.....	10

# **Joint Committee on Finance, Public Expenditure and reform, and Taoiseach**

## **Draft Work Programme 2023**

### **1. Introduction**

The Joint Committee on Finance, Public Expenditure and Reform was established following Orders of Dáil Éireann and Seanad Éireann on 23 July 2023. Standing Orders 100(4) Dáil Éireann and 77(4) Seanad Éireann require that *“as soon as may be following its appointment and thereafter at annual intervals, each Select Committee shall prepare a work programme and shall lay such programme before Dáil Éireann and Seanad Éireann”*.

### **2. Select Committee**

The function of the Select Committee is to consider Bills, Estimates and other business referred to it by Dáil Éireann which relate to the:

- Department of Finance.
- Department of Public Expenditure and Reform
- Department of Taoiseach

#### **A. Legislation (Bills) See 3(c) also**

The Select Committee will undertake Committee Stage of any Bills which are referred to it by Dáil Éireann. This includes Committee Stage of two Finance Bill in 2023, one in Spring 2023 and the other following publication of Budget 2024. The Select Committee also expects to undertake Committee Stage of the Credit Union (Amendment) Bill in 2023.

#### **B. Estimates and other Financial Matters**

Select Committees are tasked with consideration of annual Estimates for Public Services that fall within their remit. The Estimates are Ministers' spending plans for the coming financial year. When the Estimates are referred to Select Committees for consideration, this Committee will have a valuable opportunity to question the Taoiseach, the Minister for Finance, and the Minister for Public Expenditure and Reform on financial allocations and associated output targets for the coming year. In keeping with a whole of year approach, it is the Committee's intention to have an exchange of views with the Minister in July/ September on the emerging position for 2023. A Supplementary Estimate may be considered in November/ December if additional monies are required by the relevant

Government Department. Note: The Select Committee is required to consider the Estimates but is not empowered to amend them.

In addition, the examination of the Annual Output Statements (AOS) including performance, efficiency and effectiveness in the use of public monies and Value for Money (VFM) Reviews is another important part of scrutinising Government expenditure.

A full list of the Votes which are considered by the Select Committee are listed in **Appendix 6**.

### **C. Referrals of Motions and Other Matters**

From time to time, matters may arise and may be referred to the Select Committee by the Dáil. It is not possible to say in advance what those matters might be or when they might arise. However, there are no items currently referred to the Select Committee.

### **3. Joint Committee**

The duties of the Joint Committee are discharged in two ways

- i. there will be items of business referred to it by one or both Houses and
- ii. it can select business for consideration itself, from the areas within its terms of reference. In practice, the Joint Committee's core work has comprised EU business and key policy and governance priorities.

#### **A. EU Business**

##### *Scrutiny of EU Legislative Proposals*

The scrutiny of draft EU legislative proposals will continue to be a standing agenda item of the Joint Committee. Draft proposals will be brought to the attention of the Joint Committee by setting out priority (Schedule A) and non-priority (Schedule B) items.

##### *Engagement with Ministers*

Ministers of the Government attend EU Council meetings in their relevant policy areas, and it is intended that the Joint Committee will invite the relevant Minister for Finance from time to time to give oral briefings in advance of his attendance at the Finance Council meetings or in the case of his attendance following such meetings.

##### *Engagement on the Statutory Departmental Scrutiny Report*

There is a requirement under S.2(5) of the European Union (Scrutiny) Act 2002 for Ministers to report twice yearly to both Houses on the measures, proposed measures and other developments in relation to the European Communities and the European Union in relation to which he/she performs functions. The Joint Committee can consider these reports with the Secretary-General of the Department.

##### *Engagement with European Bodies*

The Committee will continue to further its engagement with European bodies such as the EU Commission and the EU Parliament and its committees during 2023, including delegation visits where appropriate.

## **B. Key policy priorities**

The Joint Committee is empowered to consider such other policy issues as it may select within its terms of reference. In the period January to December 2023, in addition to core business such as legislation., the Committee has identified the following topics to be examined in 2023, with the aim of producing a well-researched report to the Houses by end of 2023.

**The following topics were first examined in 2022. The Committee intends on completing its examination in 2023.**

### **Disability Drivers and the Medical Board of Appeal**

The Joint Committee schedule two meetings on the topic in 2022. The Joint Committee intends on continuing its examination of the topic in 2023.

### **Politically Exposed Persons (PEPs)**

The Committee held one meeting on this topic in and hopes to publish a report in 2023.

### **Ministries and Secretaries Act**

The Committee held one meeting on this topic in and hopes to publish a report in 2023.

**The Joint Committee has also added the following additional key policy issues for examination in 2023:**

### **Economic Fraud**

The rise in Economic Fraud is of concern to the Joint Committee, particularly regarding the increase in Authorised Push-Payment (APP) Fraud. The Committee has identified the need to examine the prevalence of fraud, the coordination between Departments, regulatory bodies and agencies in preventing fraud and current policy in combating fraud.

### **Banking**

Developments in the Banking industry have significant impact on individuals, business and the economy at large. Following on from its report on Banking 2022, the Committee will continue to monitor developments in the sector, especially in relation to regulation, monitoring and consumer protection

### **Non-Banking Entities**

The Joint Committee intends on examining the risk of investment funds/ non-banking entities also known as ‘vulture funds,’ with respect to the property market and other markets, such as concerns related to Coillte.

### **Mortgage Mis-selling**

The Joint Committee has also highlighted concerns regarding mortgage mis-selling and will engage with the topic in the coming year.

## Crypto

The Committee intends to examine Crypto in terms of the financial, associated environmental and social risks, and the potential for strict regulation or ban.

## Report by the Commission on Taxation and Welfare

The Commission on Taxation and Welfare published its report in 2022 and set out several recommendations. The Committee remains interested in the recommendations of the report especially in relation to those relating to revenue measures.

## Climate Financing

The Joint Committee wishes to examine the established and proposed International Climate Finance and Climate Funding commitments and strategies, including Loss and Damage payments, along with some specific examination of Ireland's use of Green Bonds and our implementation of the Fossil Fuel Divestment Act. The Joint Committee will examine the prospect of a joint session with the Committee on Environment and Climate Action Committee in examining the matter.

## Corporation Tax

Corporation Tax receipts continue to grow and in 2022 accounted for €22.6 billion, an increase of 48% in 2021, and was the State's second-largest income stream in 2022. However, there are several risks to these tax receipts including the concentration in a small number of Multi-National Enterprises and the impact of the future increase in the tax rate under Pillar 2 of the Base Erosion and Profit Sharing (BEPS).

## Community Banking

The Committee wishes to examine further models in community banking including the potential increased role of Credit Unions and the potential role of a public bank.

## Leasing

The Committee intends to examine the role of leasing in the delivery of State services/public goods, such as housing, and to evaluate the value, both monetary and socially, of such policies in line with our oversight remit of the Department of Public Expenditure and Reform

**Issues not considered by end of 2023 can form part of the Work Programme for 2024.**



### **C. Pre-Legislative Scrutiny/Post-enactment**

In addition to this core work, the Joint Committee is also empowered to consider the examination of the general scheme or draft heads of Bills and to consider any post-enactment report on any Bill enacted in the previous 12 months by the Houses of the Oireachtas in respect of the Department.

The following legislation has been identified in the Government's Legislation Programme: Spring Session 2023.

#### **Priority Publication**

- Department of Finance
  - Financial Provisions (State Guarantees and International Financial Institution Funds) Bill
- Public Expenditure and Reform
  - Civil Service Regulation (Amendment Bill)

#### **Priority Drafting**

- Department of Finance
  - Finance (Tax Appeals) Bill 2022
  - Financial Services and Pensions Ombudsman (Amendment) Bill
- Public Expenditure and Reform
  - River Shannon Management Body Bill

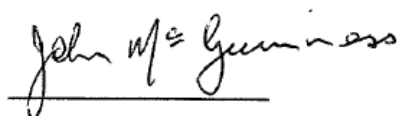
#### **Other Legislation**

- Department of Finance
  - Credit Review Service bill
  - Fiscal Responsibility Act 2012 (Amendment) Bill
  - Taxation and Certain Other Matters (International Mutual Assistance) Bill
- Public Expenditure and Reform
  - Ethics in Public Office Bill
  - Freedom of Information (Amendment) Bill
  - Statute Law Review Bill
  - Office of Government Procurement Bill

#### **D. Engagement with Chairperson designates**

The Joint Committee is also empowered to engage with the Chairpersons designate of a body or agency under the aegis of the Departments of Finance, Public Expenditure and Reform, and an Taoiseach prior to their nomination for appointment, to discuss their strategic priorities for the role.

This Work Programme 2023 of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach was agreed by the Joint Committee at its meeting on the 8 February 2023. In accordance with Standing Orders of Dáil Éireann and Seanad Éireann, it was agreed that the Work Programme be laid before both Houses of the Oireachtas.

A handwritten signature in black ink, reading "John McGuinness", is written over a horizontal line.

John McGuinness

Cathaoirleach of the Committee

February 2023

## Appendix 2: Members of the Joint Committee

The following Deputies and Senators are members of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach of the 33rd Dáil and the 26th Seanad.



### Deputies

 CATHAIRLEACH	 LEAS-CHATHAIRLEACH			
John McGuinness Fianna Fáil	Bernard Durkan Fine Gael	Mick Barry People Before Profit-Solidarity	Pearse Doherty Sinn Féin	Damien English Fine Gael
				
Mairéad Farrell Sinn Féin	Steven Matthews Green Party	Jim O'Callaghan Fianna Fáil	Peadar Kirby Aontú	

### Senators

				
Maria Byrne Fine Gael	Pat Casey Fianna Fáil	Aidan Davitt Fianna Fáil	Alice-Mary Higgins Independent	Marie Sherlock Labour Party

### Membership history

	
Michael D'Arcy Fine Gael Sep-2020 - Sep-2020	Neale Richmond Fine Gael Sep-2020 - Jan-2023

### **Appendix 3: Agencies under the aegis of the Department of Finance**

- Central Bank of Ireland
- Comptroller and Auditor General
- Credit Union Advisory Committee
- Disabled Drivers Medical Board of Appeal
- Financial Services and Pensions Ombudsman
- Irish Bank Resolution Corporation
- Irish Financial Services Appeals Tribunal
- Irish Fiscal Advisory Council
- National Asset Management Agency
- Tax Appeals Office
- Office of the Revenue Commissioner
- Home Building Finance Ireland
- Strategic Banking Cooperation of Ireland
- Credit Review Office
- Credit Union Restructuring Board
- Investor Compensation Company DAC

### **Appendix 4: Agencies under the aegis of the Department of Public Expenditure and Reform**

- Office of Public Works
- State Laboratory
- Public Appointments Service
- National Shared Services Office
- Ombudsman Group
  - Office of the Ombudsman
  - Office of the Information Commissioner
  - Officer of the Commissioner for Environmental Information
  - Standards in Public Office Commission
  - The Commission for Public Service Appointments (CPSA)
- National Lottery Regulator
- The Economic and Social Research Institution (ESRI)
- The Institute of Public Administration (IPA)

- Special EU Programme Body (SEUPB)

## Appendix 5: Agencies under the aegis of the Department of An Taoiseach

- National Social and Economic Council
- National Statistics Board

## Appendix 6: Votes considered by the Select Committee

- **Taoiseach Vote Group**
  - Vote 1 (President's Establishment)
  - Vote 2 (Department of the Taoiseach)
  - Vote 3 (Office of the Attorney General)
  - Vote 4 (Central Statistics Office)
  - Vote 5 (Office of the Director of Public Prosecutions)
  - Vote 6 (Chief State Solicitor's Office)
- **Finance Vote Group**
  - Vote 7 (Office of the Minister for Finance)
  - Vote 8 (Office of the Comptroller and Auditor General)
  - Vote 9 (Office of the Revenue Commissioners)
  - Vote 10 (Tax Appeals Commission)
- **Public Expenditure and Reform Vote Group**
  - Vote 11 (Public Expenditure and Reform)
  - Vote 12 (Superannuation and Retired Allowances)
  - Vote 13 (Office of Public Works)
  - Vote 14 (State Laboratory)
  - Vote 15 (Secret Service)
  - Vote 17 (Public Appointments Service)
  - Vote 18 (National Shared Services Office [NSSO])
  - Vote 19 (Office of the Ombudsman)
  - Vote 39 (Office of Government Procurement [OGP])
  - Vote 43 (Office of the Government Chief Information Officer)