



**Tithe an
Oireachtais**
**Houses of the
Oireachtas**

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

CLÁR OIBRE

EANÁIR– NOLLAIG 2024

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

WORK PROGRAMME

JANUARY - DECEMBER 2024

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

Draft Work Programme 2024

1. Introduction

The Joint Committee on Finance, Public Expenditure and Reform was established following Orders of Dáil Éireann and Seanad Éireann on 23 September 2020. 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 the Finance Bill in 2024 following publication of Budget 2024. The Select Committee also expects to undertake Committee Stage of the following bills:

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 2024. 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 2024, 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 2024, in addition to core business such as legislation., the Committee has identified the following topics to be examined in 2024, with the aim of producing a well-researched report to the Houses by end of 2024.

The following topics were first examined in 2023. The Committee intends on completing its examination in 2024.

Public Sector Procurement

The Joint Committee scheduled one meeting on the topic in 2023. The Joint Committee intends on continuing its examination of the topic in 2024.

Non-Banking Entities

The Joint Committee scheduled several meetings on the topic in 2023 and intends on further 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.

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.

The Joint Committee has also added the following additional key policy issues for examination in 2024, some carried over from the Committee’s proposed schedule for 2023:

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.

Mortgage Mis-selling

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

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 to examine these areas, including the costs associated with both Climate Action and inaction in this area.

Corporation Tax

Corporation Tax receipts continue to grow and accounted for the State's second-largest income stream in 2023. 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.

Regulation of the Fintech Sector

In the context of the Digital Transformation and sustainability of the financial market, the Committee wishes to examine the emergence of Non-Bank and Fintech entities with particular attention to the operation and regulatory structure of such entities.

Oversight of Accounting Practices by Financial Institutions

The Committee wishes to examine the process of oversight of accounting practices and advice to financial institutions.

OECD and Transfer Pricing Guidelines

The Committee intends to carry out an examination of the impact of Ireland's fiscal policies on International Development.

Pensions

The Committee wishes to conduct an examination of tax reliefs in relation to pensions including from a gender equality perspective.

Issues not considered by end of 2024 can form part of the Work Programme for 2025.

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 2024.

Legislation for Priority Publication Spring Session 2024

Department of Finance:

- Future Ireland Fund and Infrastructure, Climate and Nature Fund Bill

To provide for the establishment of the Future Ireland Fund and the Infrastructure, Climate and Nature Fund. Pre-Legislative Scrutiny was completed in December 2023.

- Motor Insurance Insolvency Compensation Bill

To transpose Article 10a and 25a of the revised EU Motor Insurance Directive (Directive 103/2009/EC) as amended by Directive (2021/2118). Heads of Bill approved in November 2023.

- Credit Review Service Bill

To put SI 127 2010 that established the Credit Review Office on a statutory footing. Heads of Bill approved in July 2021.

Department of Public Expenditure and Reform:

- Civil Service Regulation and Public Service Management (Amendment) Bill

The main purpose is to amend the Civil Service Regulation Acts 1956–2005 and the Public Service Management Act 1997 to provide that disciplinary action up to and including dismissal in the Civil Service can be assigned below the level of the head of the organisation (Appropriate Authority) and other miscellaneous amendments to modernise the legislation based on the General Scheme.

Legislation for Priority Drafting Spring Session 2024:

Department of Finance:

- Finance (Tax Appeals) Bill

To amend the Finance (Tax Appeals) Act 2015 to allow for the appointment of non-temporary Commissioners with different tiers of responsibility and potential amendments to address the Zalewski case. Heads in preparation.

- Access to Cash Bill

The Retail Banking Review was published by the Minister for Finance in November 2022. The Review set out that the Department is to draft Heads of a Bill by end 2023 to facilitate reasonable access to cash. The aim is to preserve access to cash at December 2022 levels. The Bill will also look at the resilience of the cash system and the manner in which cash travels around the system in Ireland. This involves two main elements – the regulation of ATM operators and the regulation of Cash in Transit (CIT) companies. Heads in preparation.

Department of Public Expenditure and Reform:

- River Shannon Management Body Bill The main purpose of the Bill is to improve flood risk management for the River Shannon catchment. The legislation aims to delineate responsibilities and functions for flood risk management in the catchment and to improve the identification, coordination, monitoring and communication of flood risk management actions and activities for the River Shannon catchment. Work is ongoing.

All Other Legislation Spring Session 2024:

Department of Finance:

- Fiscal Responsibility Act 2012 (Amendment) Bill

To provide for changes to the budgetary ceiling and other administrative arrangements of the Irish Fiscal Advisory Council. Heads in preparation.

- Customs Act 2015 (Amendment) Bill

To amend certain sections/ strengthen customs measures and powers/correct errors in the Customs Act 2015. Heads in preparation.

- Restrictive Measures Bill

To create a mechanism by which persons would be obliged to adhere to the asset freezing requirements of certain UN Security Council Resolutions in the period prior to their incorporation in an EU legislative act, i.e. a ‘bridging measure’, in order to meet Ireland’s international obligations and prevent sanctions evasion. Heads in preparation. 18

- Taxation and Certain Other Matters (International Mutual Assistance) Bill

To transpose elements of the OECD Mutual Convention on Administrative Assistance and the EU/Switzerland Antifraud Agreement, providing for mutual assistance or to the relevant provisions thereof: -The Convention on Mutual Administrative Assistance in Tax Matters done at Strasbourg on 25 January 1988 and amended by the Protocol done at Paris on 27 May 2010. -Titles I, II and IV of the Co-operation Agreement between the European Community and its Member States and the Swiss Confederation to combat fraud and any other illegal activity to the detriment of their financial interests, done at Luxembourg on 26 October 2004. Work is ongoing.

Department of Public Expenditure and Reform:

- Ethics in Public Office Reform Bill

Reform and Consolidation of the Ethics in Public Office legislation. Heads in preparation.

- Freedom of Information (Amendment) Bill

Update to the Freedom of Information legislation arising from the review of the current Act. Work is underway.

- Statute Law Revision Bill

Remove obsolete legislation from Ireland’s legislative stock, specifically statutory and prerogative instruments made between 1821 and 1860. General Scheme approved in November 2022, work is ongoing.

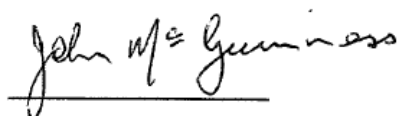
- Arterial Drainage (Amendment) Bill

To transfer responsibility for the assessment and confirmation of flood relief schemes under the Arterial Drainage Act to an appropriate body. Heads in preparation.

D. Engagement with Chairpersons designate

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 2024 of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach was agreed by the Joint Committee at its meeting on the 14 February 2024. 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 2024



Appendix 2: Members of the Joint Committee

Membership of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach

Deputies

 CATHAOIRLEACH	 LEAS-CHATHAOIRLEACH			
John McGuinness Fianna Fáil	Bernard Durkan Fine Gael	Richard Boyd Barrett People Before Profit-Solidarity	Rose Conway-Walsh Sinn Féin	Pearse Doherty Sinn Féin
				
Damien English Fine Gael	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:

- Mick Barry, Sep 2020 – May 2023
- Michael D'Arcy, Sep 2020 – Sep 2020
- Mairéad Farrell, Sep 2020 – April 2023
- Neale Richmond, 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)