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An Coiste um Fhormhaoirsiú Buiséid
An Tuarascáil Deiridh maidir le Próiseas na Meastachán 2023
Meitheamh 2024

Committee on Budgetary Oversight
Final Report on the Estimates Process 2023
June 2024

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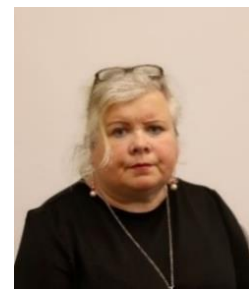
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Cathaoirleach's Preface



The Estimates play a crucial role in the budget cycle, serving as a pivotal point for evaluation and adjusting financial plans to ensure effective fiscal management. As a reflection of Government priorities and economic realities, the Estimates enable the allocation of resources in response to emerging needs and unforeseen expenditures. This ensures that the fiscal strategy of the Government remains aligned with its policy objectives and economic and social goals.

Scrutinising the Estimates process is essential in maintaining transparency, accountability, and efficiency within the public finances. It provides a mechanism for holding government departments accountable for their financial performance, encourages prudent use of resources and fosters a culture of collaboration and continuous improvement in budgetary practices.

In the following report the Committee has gathered data from across the Oireachtas Committees and in examining this data has gained a number of insights into the effectiveness or otherwise of current practices and made a number of recommendations for future improvements.

On behalf of the Committee, I would like to thank the sectoral committees for their valuable input, to the coordination unit for their assistance in compiling the data used, to the committee secretariat for their assistance, and to the Members for their considered engagement on this issue.

I would also like to thank Minister for Public Expenditure, National Development Plan Delivery and Reform Pascal Donohoe T.D., along with the various other government departments that so helpfully engaged on the issue.

I hope to see the recommendations contained in the report realised and look forward to further engagement on the issue.

A handwritten signature in blue ink that reads "Ged". The signature is written in a cursive style with a long, sweeping tail on the letter 'd'.

Ged Nash T.D.,
Leas-Cathaoirleach,
Select Committee on Budgetary Oversight,
13 June 2024

Introduction

The Committee on Budgetary Oversight (“the Committee”) published its [‘Final report on the framework for parliamentary engagement throughout the course of the budgetary cycle’](#) (“Framework Report”) in February 2021. The Framework Report was undertaken following an instruction from Dáil Eireann that the Committee consider the overall framework for parliamentary engagement throughout the course of the budgetary cycle, and make recommendations thereon to the Committee on Standing Orders and Dáil Reform. The Committee engaged with a number of stakeholders, sectoral Committees and Ministers and made a number of recommendations regarding the framework for parliamentary engagement throughout the course of the budgetary cycle, including recommendations on the Estimates process.

Since the publication of the Framework Report, a number of changes to Standing Orders and other initiatives have been progressed. In November 2023, the Committee published an [‘Interim Report on the Estimates Process’](#) in the context of the recommendations made in the Framework Report, and made a number of observations and recommendations intended to build on its previous report and improve the scrutiny process.

This Final Report supercedes the Interim Report on the Estimates Process, updates the recommendations contained therein, and adds a section on the 2023 Supplementary Estimates process.

The Committee will continue to examine the areas raised in this report throughout the budgetary cycle and will monitor the implementation of the recommendations made in this report.

Estimates Data

The Estimates data underpinning this report can be accessed in visual format at public.flourish.studio/story/2331050/.

Consultation with Minister for Public Expenditure, National Development Plan Delivery and Reform

Dáil Standing Order 219(3) states that –

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 118A(2)(a): 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,

With reference to the above, the Committee has forwarded a draft of this report to Pascal Donohoe T.D., Minister for Public Expenditure, National Development Plan Delivery and Reform and the response received is included at [Appendix 6](#).

The Committee acknowledges the response by the Minister and notes the comments contained therein.

Observations and Recommendations

Observations and Recommendations concerning the Revised Estimates

1. The Committee notes that progress has been made with regard to Revised Estimates being considered earlier in the year, as previously recommended by the Committee in its *Final Report on the framework for parliamentary engagement throughout the course of the budgetary cycle*.
2. The Committee acknowledges that difficulties have become evident with the timeframe for consideration of the Revised Estimates set out in Standing Orders, with half of Committees requiring an extension to the current 60-day limit for consideration after referral.
3. The Committee recommends that Dáil Standing Order 215A(1) be amended to allow 80 days for consideration of the Revised Estimates after referral.
4. The Committee reiterates its previous recommendation that Committees should report any observations, comments, or objections they may have in relation to the proposed Estimate, and provide a copy of the report to the Minister.
5. The Committee notes that the 14-day reporting deadline set down in Dáil Standing Order 215A(2) presents difficulties in preparing, considering and agreeing a substantial Committee report. The Committee recommends that Dáil Standing Order 215A(2) be amended to require that any report that a Committee makes on an Estimate be made within 30 days of the Committee's meeting to consider the Estimate.
6. The Committee recommends that Committees request that Ministers provide a substantive response to any issues raised in Committee reports on the Estimates, and that Committees publish these responses.

7. The Committee welcomes the fact that several Departments have utilised the suggested briefing guidance for the 2024 Estimates process, included at [Appendix 1](#), which has led to more concise and consistent briefings. The Committee reiterates its previous recommendation that all Departments use the guidance to ensure consistency across Estimates' briefing notes.
8. The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform, together with line Departments, provide feedback on the guidance to the Committee.
9. The Committee welcomes the overall improvement in the timeframe for the provision of briefing documents compared to 2019.
10. The Committee notes the wide variation in the length of time briefings were received before the relevant meeting and emphasises the importance of briefings being received sufficiently in advance to allow Committees prepare for the consideration of the Estimates.
11. The Committee is of the view that given these difficulties, the provision of briefing documents should be linked to the referral of the Estimate, and not the date of the Committee's public hearing.
12. The Committee recommends that all Departmental Briefings be provided to the relevant Committee within 30 days of the referral of the Revised Estimate, and as previously recommended, at least 14 days in advance of any public hearing with the Minister.

Observations and Recommendations concerning the Supplementary Estimates

13. While acknowledging the influence of external factors, the Committee notes both the significant number of Votes requiring a Supplementary Estimate and the significant level of funds required in recent years, particularly 2022 and 2023. The Committee emphasises the IMF guidance that Supplementary Estimates should not be assumed, and is of the view that the regular use of Supplementary Estimates does not represent best practice in terms of budgetary planning and execution. The Committee recommends that the repeated year-on-year use of Supplementary Estimates, particularly for the Health Vote, be curtailed into the future.
14. The Committee is of the view that the timeframe given to Members of Select Committees and members of Dáil Éireann between the referral of the Supplementary Estimate and the date of the public hearing is insufficient to allow for effective scrutiny of the Supplementary Estimate, and as such recommends that a period of at least 7 days be given between the referral of the Supplementary Estimates and the public hearings.
15. The Committee is of the view that briefing documents for the Supplementary Estimates should be available at the time the Supplementary Estimates are presented to Dáil Eireann and stand referred to the relevant Committee/Committees. As such, the Committee recommends that the relevant briefing documents be sent to Members of the relevant Select Committees a minimum of 7 days in advance of the public hearings.
16. The Committee is not satisfied that the current method of introducing the Supplementary Estimates can be said to meet the requirements of Standing Order 215(2), that the supplementary estimates shall be “*circulated to Members*”. The Committee recommends that the detailed Supplementary Estimate be laid before the Dáil with the motion for leave to introduce.
17. The Committee recommends the Department of Public Expenditure, National Development Plan Delivery and Reform publish the Supplementary Estimates

on the Department's website in conjunction with the passing of the Motion for leave to introduce the Estimates.

18. The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform together with line departments take steps to improve the Supplementary Estimates process to facilitate more effective scrutiny by the Oireachtas.

The 2023 Revised Estimates Process

Sectoral Committee Engagements and Reports

Timing for Consideration of the Revised Estimate

In its Framework Report, the Committee noted that Ireland was an outlier in the length of time it took for the Estimates to be considered/approved by the legislature and recommended that:

the Revised Estimates should be published by the 1st December and referred to the relevant Committees before the year-end. Committees should consider the estimates no later than the 31st January in the budget year.

Consequently, changes were made to Standing Orders requiring that the Estimates be considered within 60 days of referral to the Committee. Under Dáil Standing Order (DSO) 215A(1), consideration by a sectoral Committee must be completed (i.e., public meeting(s) with the appropriate Minister(s) scheduled, held, and a message sent to Dáil Éireann within **60 days** of the Revised Estimate(s) or Further Revised Estimate(s) being presented to the Dáil and circulated to members.

In 2023, of the 14 Sectoral/Departmental Committees, 7 (50%) required an extension beyond the stipulated 60 days to facilitate consideration of the Estimate(s) that stood referred to them. There were also some Further Revised Estimates which resulted in delays to their consideration.

The Committee notes that the timing of the publication of the Revised Estimates Volume for the Public Service (REV), which is usually published in mid-December, impacts on the 60-day timeframe. This is due to the lack of meeting time available to Committees as Dáil Éireann enters a recess period from mid-December to mid-January.

Extensions to the consideration period were sought by the following Select Committees and approved by the Dáil on the following dates:

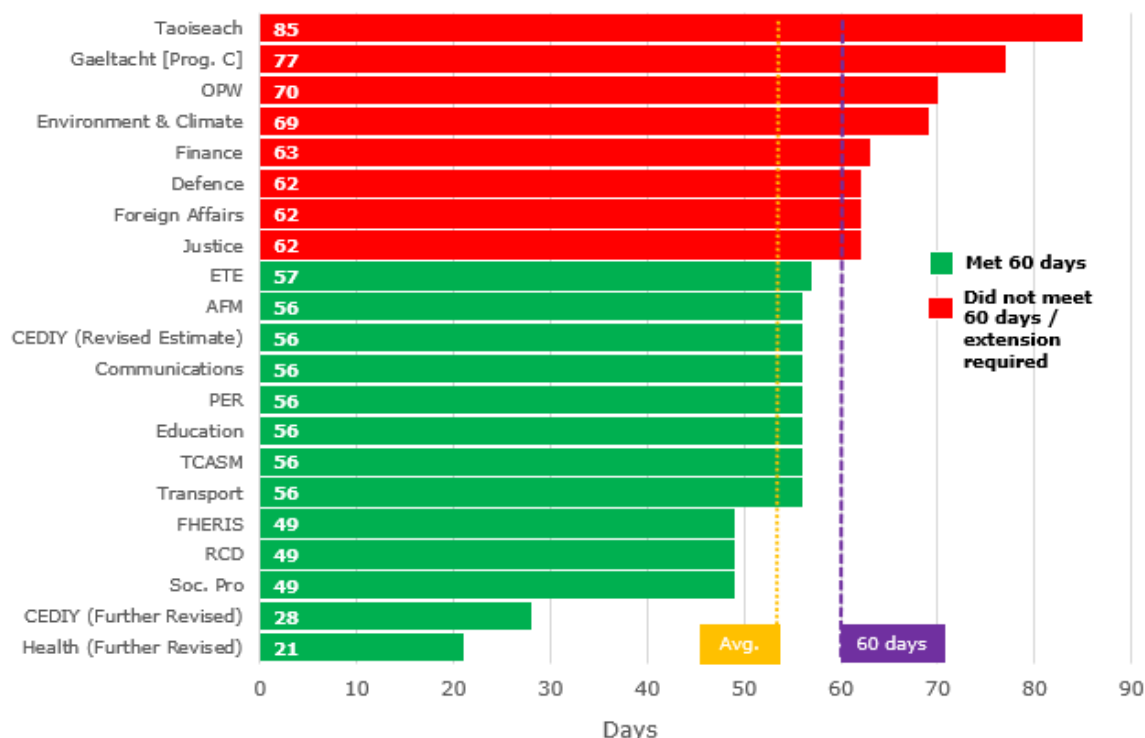
Figure 1 - Extensions to consideration timeframe by Committee, and date of extension

Select Committee	Date(s)
Health	1 February 2023 and 7 March 2023 ¹
Housing, Local Government and Heritage	1 February 2023
Environment and Climate Action	1 February 2023
Finance, Public Expenditure and Reform, and Taoiseach	1 February 2023 ²
Justice	1 February 2023
Foreign Affairs and Defence	1 February 2023
Gaeilge, na Gaeltachta agus Phobal Labhartha na Gaeilge	8 February 2023

¹ The consideration period for the Select Committee on Health was extended by 30 days (to 14 March 2023) on [1 February 2023](#) and by a further 40 days (to 23 April 2023) on [7 March 2023](#).

² It should be noted that the Committee on Finance, Public Expenditure and Reform, and Taoiseach covers Votes under the responsibility of four Ministers requiring multiple public engagements to consider the Votes under its remit.

Figure 2 – Timeline reflecting publication of Estimate and Committee consideration, by Ministerial brief – No. of calendar days³



Note: The two Further Revised Estimates in respect of Health (Vote 40) and Housing, Local Government and Heritage Group (Votes 16, 23 and 34) are omitted in Figure 2, above.

Observations and Recommendations

1. The Committee notes that progress has been made with regard to Revised Estimates being considered earlier in the year, as previously recommended by the Committee in its *Final Report on the framework for parliamentary engagement throughout the course of the budgetary cycle*.
2. The Committee acknowledges that difficulties have become evident with the timeframe for consideration of the Revised Estimates set out in Standing Orders, with half of Committees requiring an extension to the current 60-day limit for consideration after referral.

³ Further information on timelines is included in Appendix 2.

3. The Committee recommends that Dáil Standing Order 215A(1) be amended to allow 80 days for consideration of the Revised Estimates after referral

Sectoral Committee Reports

The Committee also recommended, in the 2021 Framework Report, that each –

Sectoral Committee should be required to report any observations, comments or objections they may have in relation to the proposed Estimate to the Dáil not later than 14 days after considering the Estimate.

Dáil Standing Order 215A(2) was introduced stating that “any report that a Committee proposes to make arising from its consideration of an Estimate shall be made within a further period of 14 days”.

Committees were also encouraged to report to Dáil Éireann on their consideration of the relevant Vote(s) under DSO 215A. In all, 11 Committees of 14⁴ (79%) reported.

All reporting is publicly available on a new, dedicated Oireachtas *Financial Scrutiny website*⁵.

Reporting timeframes, measuring from the date the last Vote was considered by that Committee and referred back to the Dáil, ranged from 5 to 44 days, an average of **15 days** (*Figure 3*).

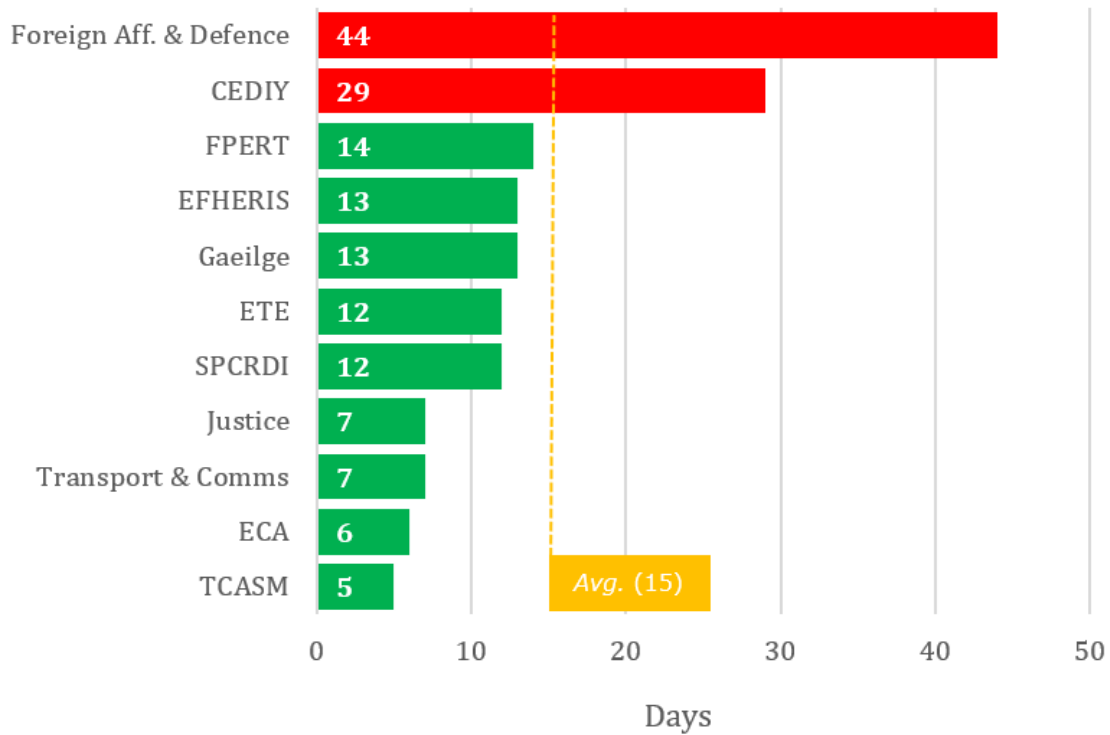
The Committee notes that whilst most of the sectoral committees furnished reports within the 14-day timeline, the Committee is of the view that it is difficult for Committees to prepare, consider and agree a substantial report within this timeframe.

⁴ Please note, these figures have been revised since the publication of the Committee’s Interim Report. Three Committees did not report / issue letters: Agriculture, Food and the Marine (AFM), Health, and Housing, Local Government and Heritage (HLGH).

⁵ <https://www.oireachtas.ie/en/committees/financial-scrutiny/>

The Committee also notes that no sectoral committees received substantive responses to DSO 215A reports.

Figure 3 – Reporting timeframes from Committee consideration to referral back to Dáil



Observations and Recommendations

4. The Committee reiterates its previous recommendation that Committees should report any observations, comments, or objections they may have in relation to the proposed Estimate, and provide a copy of the report to the Minister.
5. The Committee notes that the 14-day reporting deadline set down in Dáil Standing Order 215A(2) presents difficulties in preparing, considering, and agreeing a substantial Committee report. The Committee recommends that Dáil Standing Order 215A(2) be amended to require that any report that a Committee makes on an Estimate be made within 30 days of the Committee’s meeting to consider the Estimate.

6. The Committee recommends that Committees request that Ministers provide a substantive response to any issues raised in Committee reports on the Estimates, and that Committees publish these responses.

Departmental Briefing Notes

A number of sectoral Committees have also published the briefing notes provided by Departments. Having examined these briefing notes, and the comments made in some sectoral Committee reports, the Committee notes that there are significant differences in the presentation and content across Departments' briefing notes.

The Committee recommended in its Framework Report that -

a standard Estimates Questionnaire template should be designed by the PBO, working with the Committees Secretariat and DPER. This should be augmented with supplementary questions by individual committees.

The Committee Secretariat and Parliamentary Budget Office (PBO) have been collaborating on progressing guidance for drafters of Departmental briefings. A common approach across Departments and Committees would allow for briefings to:

- Be more consistent and streamlined with limited variation by Department/Committee;
- Be provided in a timely manner, well in advance of any public hearing, allowing sufficient time for Committee Members to examine them;
- Adhere to good practice, evidence-based criteria based on the experience of Committee staff in engaging with non-specialist Members with a technical topic.

Such an approach should result in benefits for all those involved in Committee's scrutiny of the Estimates, such as:

- Providing Members with clear, concise briefing that are presented similarly across all Committees.

- Assisting Departments by providing a standard, rationalised briefing template and ensures that a mutually beneficial feedback mechanism is established and enhanced between Departments (Finance Officers) and the Oireachtas (Coordination Unit, Sectoral Committees and the Committee on Budgetary Oversight) to respond to and address any issues arising with the Estimates process in general and budgetary engagements more broadly.
- Avoiding duplication of effort by Committee Staff, removing the need to ‘translate’ Departmental briefings into more accessible, concise formats.

The proposed guidance is set out in [Appendix 1](#). It provides a structure for Departmental briefings but is not intended to act as a questionnaire.

The guidance also specifies a maximum of 20 pages per Vote, and while the Committee acknowledges that the size of Votes, both in terms of allocation and the number of programmes varies significantly, the Committee believes it is important that briefing notes be kept to this length in the majority of cases.

Format for Revised Estimates 2024 Briefing Notes

An analysis of the Departmental briefing notes⁶ supplied to sectoral Committees in respect of the 2024 Estimates process, which commenced with the publication of the Revised Estimates Volume 2024 on 13 December 2023, confirms that several Departments have utilised the suggested format in their Estimates briefings as recommended by this Committee in its Interim Report. These are:

- Department of An Taoiseach (Votes 1-6).
- Office of Public Works (Vote 13).
- Department of Children, Equality, Disability, Integration and Youth (Votes 25 and 40).
- Department of Transport (Vote 31).

⁶ Only Departmental briefing notes available at the time of publication of this report were compared with their 2023 equivalent(s). This excludes briefings on Further Revised Estimates expected to be supplied by the Departments of Housing, Local Government and Heritage (Votes 16, 23, 34) and Environment, Climate and Communications (Vote 29).

- Department of Defence (Votes 35 and 36).
- Department of Health (Vote 38).
- Department of Rural and Community Development (Vote 42)

The Committee also notes that the average briefing length for these Votes has reduced from an average of **25.2 pages** per Vote (range 1-133 pages) to **15.3 pages** (range 15-54 pages) achieving the Committee's suggested guidance length of 20 pages maximum.

Observations and Recommendations

7. The Committee welcomes the fact that several Departments have utilised the suggested briefing guidance for the 2024 Estimates process, included at [Appendix 1](#), which has led to more concise and consistent briefings. The Committee reiterates its previous recommendation that all Departments use the guidance to ensure consistency across Estimates' briefing notes.
8. The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform, together with line Departments, provide feedback on the guidance to the Committee.

Timeframe for Departmental Briefing Notes

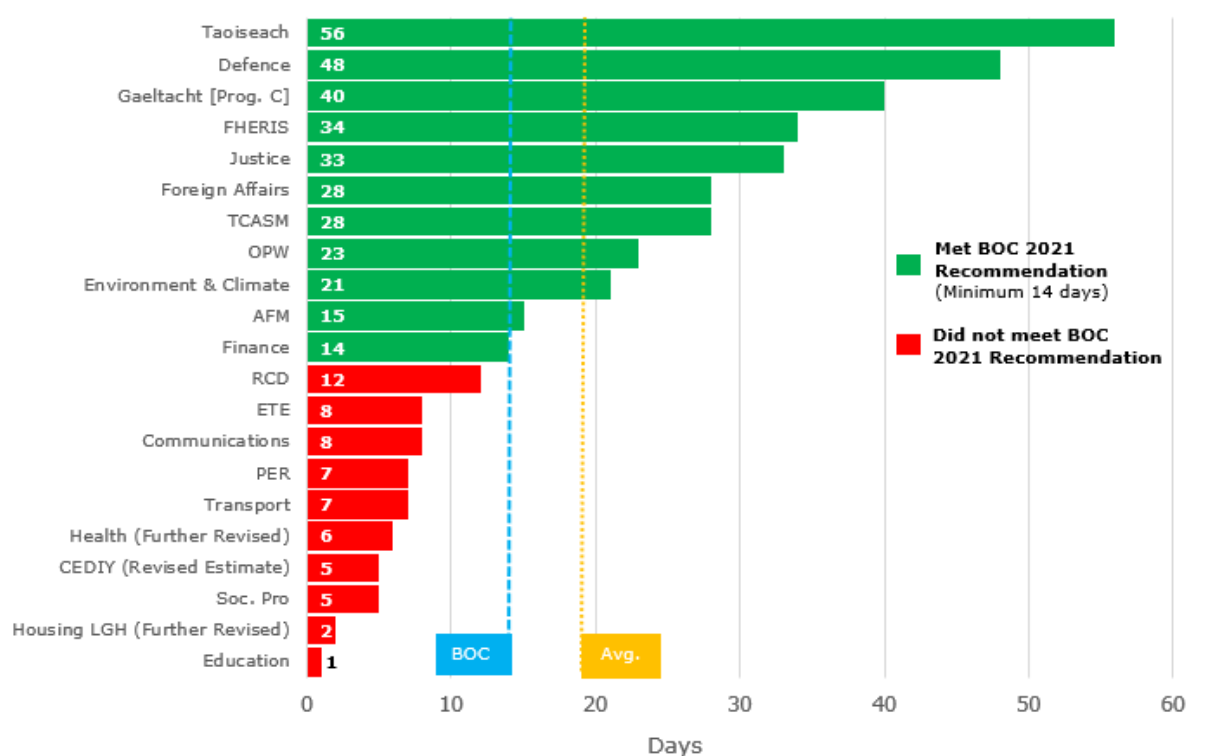
Timeframes for receipt of briefing notes were explored by the Committee in its 2021 'Framework Report wherein it recommended the following Action -

In advance of any meeting on matters relating to financial or performance scrutiny, briefing material should be supplied to committees by departments at a minimum of 14 days in advance. This will allow secretariats to revert with any additional questions or requests for supplementary information.

Sectoral Committees wrote, in a coordinated approach, to the relevant Minister(s) requesting briefing between 29 November 2022 and 10 January 2023, with reminders supplied in January 2023.

The turnaround times between the issuance of the request by Committees and receipt of the Departmental briefings ranged from **15 to 74 days** (average 42.5 days), and the time between receipt of briefings and the public hearings ranged from **1 to 56⁷ day(s)** (average 19.1 days) (see Figure 4). It should be noted these are calendar days, not working days, and include Christmas recess.

Figure 4 – Timeline for receipt of Departmental briefings in advance of Committee meeting, by Ministerial brief – number of calendar days

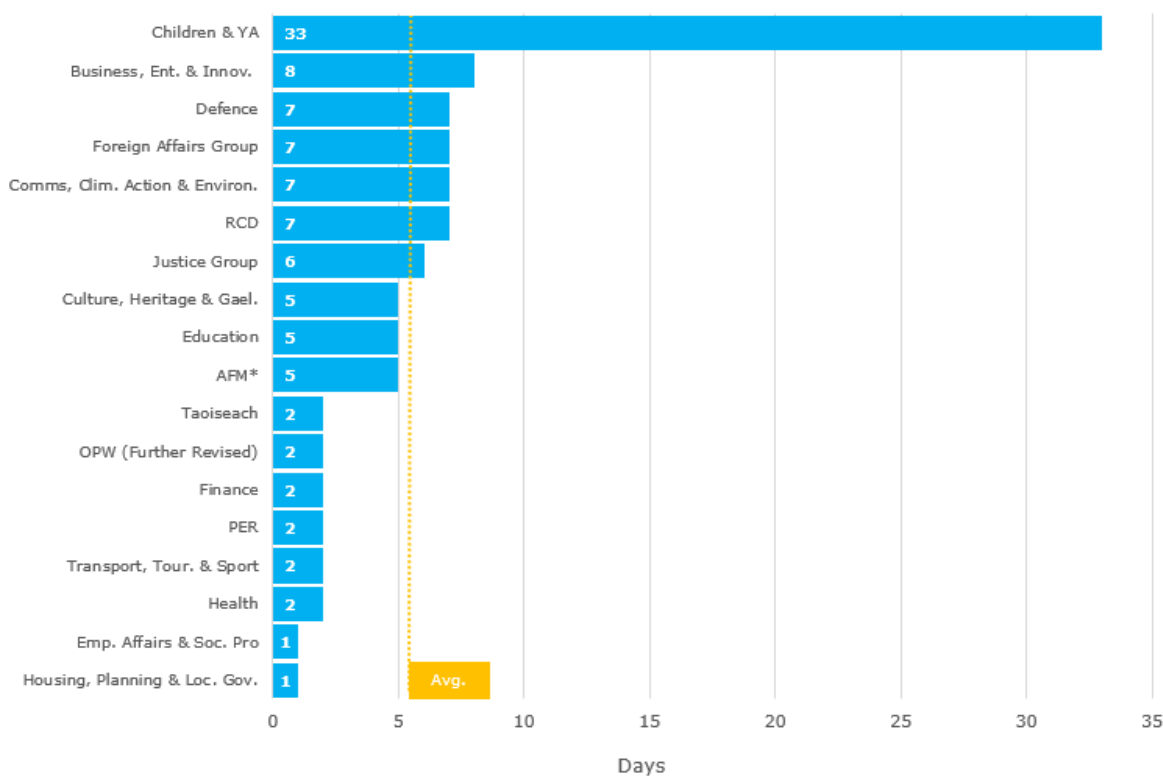


Note: 'BOC' label above refers to the recommended 14-day minimum. The 'Avg.' label refers to the actual 2023 average (19.1 calendar days).

⁷ The Department of Health supplied a 5-page briefing in respect of the Revised Estimate on 6 January but indicated at that point that a Further Revised Estimate (FRE) would be forthcoming. Subsequently, the Select Committee on Health met to consider the FRE on 19 April 2023. A specific 56-page briefing on the Further Revised Estimate was provided on 13 April. For the purposes of accuracy, the turnaround time between the receipt of the original briefing has been included in the first column above and the turnaround time between the receipt of the FRE briefing included in the second column (as this one was relevant to that public hearing).

Similar information previously published by the Parliamentary Budget Office⁸ (see *Figures 5 and 6*), shows a significant improvement in 2023 compared to 2019, with many more Departments providing the briefing sufficiently in advance of the meeting.

Figure 5 - Timeline for receipt of Departmental briefings in advance of Committee meeting, by Ministerial brief (2019) – No. of calendar days



Note: When an outlier (Vote 40: Children and Youth Affairs) is discounted, the remaining Committees were given an average of four days to analyse briefing materials provided by Departments.

⁸ [An Oifig Buiséid Pharlaiminteach | Parliamentary Budget Office - Review of the Estimates Scrutiny Process - PBO Publication 32 of 2019 – Expenditure Analysis Series \(oireachtas.ie\)](#) (p.12)

Figure 6: Comparing briefing timelines 2019 v 2023 – No. of calendar days and relative ranking

REV 2019			REV 2023		
Days	Relative ranking (from longest to shortest supply times)	Ministerial Brief	Days	Relative ranking (from longest to shortest supply times)	Ministerial Brief
33	1 st	Children & YA	56	1 st	Taoiseach
8		Business, Ent. & Innov.	48	2	Defence
7		Defence	40	3	Gaeltacht [Prog. C]
7	2	Foreign Affairs Group	34	4	FHERIS
7		Comms, Clim. Action & Environ.	33	5	Justice Group
7		RCD	28		Foreign Affairs Group
6	7	Justice Group	28	6	TCASM
5		Culture, Heritage & Gael.	23	8	OPW
5	8	Education	21	9	Environment & Climate
5		AFM*	15	10	AFM
2		Taoiseach	14	11	Finance
2		OPW (Further Revised)	12	12	RCD
2	11	Finance	8		ETE
2		PER	8	13	Communications
2		Transport, T & S	7		PER
2		Health	7	15	Transport
1	17 th	Emp. Affairs & Soc. Pro	6	17	Health (Further Revised)
1		Housing, P & Loc. Gov.	5		CEDIY (Revised Estimate)
5.8 (Avg.)			5	18	Soc. Pro
			2	20	Housing LGH (Further Revised)
			1	21 st	Education
			19.1 (Avg.)		

Observations and Recommendations

- The Committee welcomes the overall improvement in the timeframe for the provision of briefing documents compared to 2019.
- The Committee notes the wide variation in the length of time briefings were received before the relevant meeting and emphasises the importance of

briefings being received sufficiently in advance to allow Committees prepare for the consideration of the Estimates.

11. The Committee is of the view that given these difficulties, the provision of briefing documents should be linked to the referral of the Estimate, and not the date of the Committee's public hearing.
12. The Committee recommends that all Departmental Briefings be provided to the relevant Committee within 30 days of the referral of the Revised Estimate, and as previously recommended, at least 14 days in advance of any public hearing with the Minister.

2023 Supplementary Estimates Process

Engagement with the Minister

In addition to examining the 2023 Revised Estimates and associated processes, the Committee also examined the 2023 Supplementary Estimates process. In doing so the Committee engaged with the Minister for Public Expenditure, National Development Plan Delivery and Reform, (see [Appendix 4](#) for transcript), and also liaised with sectoral Committees.

The Committee makes six observations and recommendations related to the Supplementary Estimates process, which it believes should be taken into account throughout future budget cycles.

In the engagement with Minister for Public Expenditure, National Development Plan Delivery and Reform⁹, the Minister noted the Supplementary Estimates process provides a mechanism to change the allocation of funding to a Vote and can be technical or substantive in nature. Technical Supplementary Estimates, which have no additional net funding impact other than a token amount of €1,000, arise where funding

⁹ https://www.oireachtas.ie/en/debates/debate/committee_on_budgetary_oversight/2023-12-06/3/

is available within a Vote to redistribute to areas with increased costs. Where any expected savings are not sufficient to cover the cost of the additional demands within a Vote, a substantive Supplementary Estimate may be required to provide additional funds.

The Minister noted that in 2023, a total of 31 Supplementary Estimates were required, 8 of which were technical, with the remaining 23 substantive, representing an additional €6 billion in gross expenditure or €5.5 billion in net expenditure terms (*Figure 7*). The Minister advised that the significant level of Supplementary Estimates required arose due to a range on in-year developments, including the Government's response to cost-of-living challenges, the higher demand for the provision of supports for those arriving into Ireland, and additional demand facing public services, particularly in health and education.

Figure 7 – Supplementary Estimates 2023 – Vote Group, Amount, Category (Technical, Substantive)

Vote No.	Vote Group	Amount	Technical	Substantive
40	CEDIY	€1,090,000,000		1
38	Health	€1,034,374,000		1
29	DECC	€938,606,000		1
26	Education	€795,154,000		1
37	DSP	€677,714,000		1
30	AFM	€236,506,000		1
40	CEDIY	€170,939,000		1
34	Housing	€153,481,000		1
45	FHERIS	€107,468,000		1
31	Transport	€81,468,000		1
9	Revenue	€52,298,000		1
20	Garda	€48,543,000		1
28	Foreign Affairs	€46,000,000		1
27	Int Coop	€25,000,000		1
13	OPW	€20,099,000		1
21	Prison Service	€18,722,000		1
33	TCASM	€16,000,000		1
42	RCD	€11,000,000		1
43	OGCIO	€4,903,000		1
5	DPP	€4,500,000		1
14	State Lab	€388,000		1
25	IHREC	€185,000		1
17	PAS	€152,000		1
2	Taoiseach	€1,000	1	
7	Finance	€1,000	1	
11	PENDR	€1,000	1	
12	Superannuation	€1,000	1	
18	NSSO	€1,000	1	
22	Courts Service	€1,000	1	
24	Justice	€1,000	1	
32	DETE	€1,000	1	
	Total	€5,533,508,000	8	23

Note: There were 31 Supplementary Estimates, however there were 33 “considerations” as Vote 29 (Department of Environment) is split between the Select Committee on Environment and Climate Action and the Select Committee on Transport and Communications, and Vote 33 (Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media) is split between the Select Committee on Tourism, Culture,

Arts, Sport and Media and the Select Committee on the Irish Language, Gaeltacht and the Irish-speaking Community.

Use of Supplementary Estimates

In discussing the use of Supplementary Estimates more generally, Members of the Committee raised the frequent use of Supplementary Estimates, and in particular for the Health Vote. In this regard the Committee raised the IMF Guidelines on Public Expenditure¹⁰ which note that -

“the basic principle, of course, is that supplementaries should not be necessary, as long as the budget is well prepared and any unexpected spending is covered by a contingency reserve”, and that

“financial regulations, backed by actual practices, must stick to the basic concept that supplementaries cannot be assumed.”

Responding to this the Minister noted that the best practice that the IMF wants the State to adhere to makes a lot of sense but advised that it has not always been possible to deliver that best practice in the prevailing economic environment in recent years.

The Committee also notes that the number of Votes requiring a Supplementary Estimate has increased year-on-year since 2020, with 9 in 2020, 15 in 2021, 23 in 2022, and 31 in 2023 (*Figure 8*). In this regard the Committee notes with concern the increasing and regular use of Supplementary Estimates.

In addition to concerns surrounding the increasing use of Supplementary Estimates on a year-on-year basis, the Committee also notes with concern that such was the number of Supplementary Estimates required, all 14 sectoral Select Committees¹¹ were required to examine and consider Supplementary Estimates, necessitating the use of

¹⁰ <https://www.imf.org/external/pubs/ft/expand/guide4.htm>

¹¹ Departmental or Sectoral Select Committees are those Select Committees which are typically established to consider matters of expenditure, administration and policy connected with each of the Departments of State and associated public bodies.

valuable Committee time. The Committee further notes that all 14 sectoral Select Committees were also required to consider Supplementary Estimates in 2022.

The Committee is of the view that while some of this is due to external factors, the number and frequency of Supplementary Estimates over the last four years does not represent best practice in terms of budgetary planning and execution.

Figure 8 – Supplementary Estimates by Vote Group, 2020 – 2023

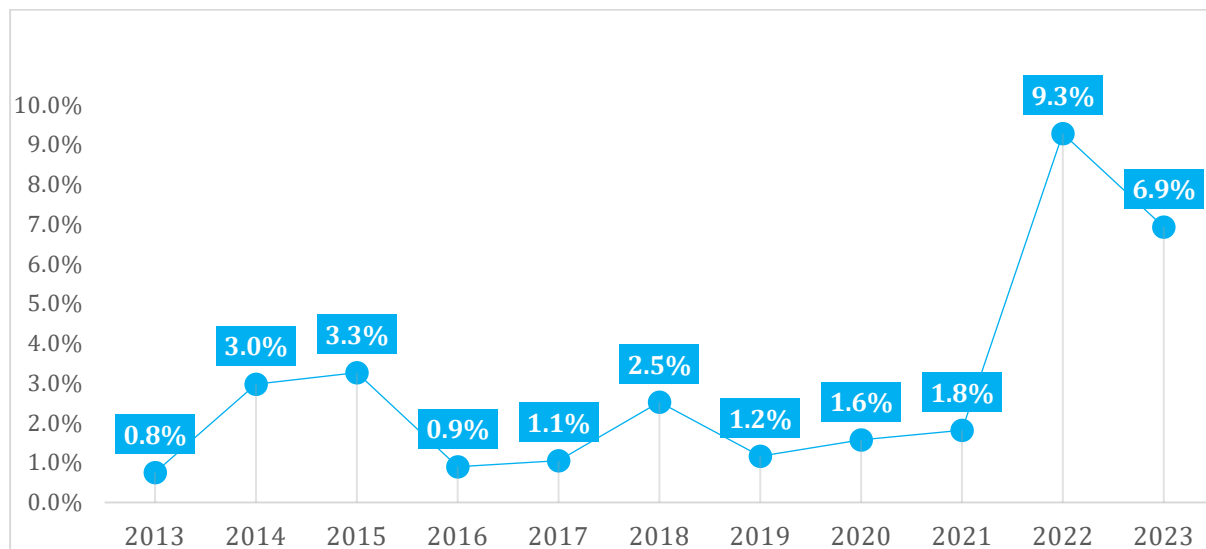
		Legend		Substantive Technical	
Votes		2020	2021	2022	2023
2	Dept. of An Taoiseach				€1,000
5	DPP			€3,445,000	€4,500,000
6	Chief State Solicitor's Office		€3,000,000		
7	Office of the Minister for Finance				€1,000
9	Revenue	€7,819,000			€52,298,000
11	PER				€1,000
12	Superannuation and Retired Allowances		€1,000	€79,000,000	€1,000
13	OPW			€1,000	€20,099,000
14	State Lab			€220,000	€388,000
17	PAS		€3,665,000	€479,000	€152,000
18	NSSO				€1,000
20	Garda Síochána	€44,325,000	€22,900,000	€78,971,000	€48,543,000
21	Prisons	€14,000,000		€11,971,000	€18,722,000
22	Courts Service	€23,000,000	€3,000,000	€1,000	€1,000
24	Justice and Equality (pre-2020) / Justice (2020-)		€1,000	€1,000	€1,000
25	IHREC				€185,000
26	Education and Skills (pre-2020) / Education (2020-)		€267,000,000	€852,000,000	€795,154,000
27	International Cooperation			€30,000,000	€25,000,000
28	Foreign Affairs			€84,000,000	€46,000,000
29	Communications, Climate Action and Environment (pre-2020) / Environment, Climate and Communications (2020-)		€1,000	€1,743,373,000	€938,606,000
30	Agriculture, Food and the Marine	€16,800,000	€1,000	€115,360,000	€236,506,000
31	Transport, Tourism and Sport (pre-2020) / Transport (2020-)		€91,348,000	€114,861,000	€81,468,000
32	Business, Enterprise and Innovation (pre-2020) / Enterprise, Trade and Employment (2020-)		€1,000	€654,500,000	€1,000
33	Cultural, Heritage Tourism CAGSM (post-2020)		€35,000,000	€53,610,000	€16,000,000
34	Housing, Planning and Local Government (pre-2020) / Housing, Local Government and Heritage (2020-)	€432,000,000	€198,915,000	€1,000	€153,481,000
35	Army Pensions			€9,324,000	
37	Employment Affairs and Social Protection (pre-2020) / Social Protection (2020-)		€473,541,000.00	€722,000,000	€677,714,000
38	Health	€514,500,000		€1,392,000,000	€1,034,374,000
40	Children and Youth Affairs (pre-2020) / Children, Equality, Disability, Integration and Youth (2020-)			€719,413,000	€1,260,939,000
42	Rural and Community Development	€1,000		€10,150,000	€11,000,000
43	OGCIO (2020-)				€4,903,000
45	Further and Higher Education, Research, Innovation and Science (2020-)	€43,500,000	€230,000,000.00	€292,300,000	€107,468,000
		€1,095,945,000	€1,328,374,000	€6,966,981,000	€5,533,508,000

The Committee also notes with concern the increased amounts required for Supplementary Estimates, particularly highlighting 2022 and 2023 as years in which significant amounts of funds have been required as Supplementary Estimates; the Supplementary Estimates for these years comprising 9.3% and 6.9% of total net voted allocation, respectively (*Figures 9 and 10*).

Figure 9 – Total amounts appropriated, total revised and further revised, total supplementary, total supplementary by %, % change due to supplementary

Year	Net (total) amounts appropriated by Dáil Éireann (Table 6A of REV)	Revised / Further Revised Estimate amount	Supplementary Estimate (SE) amount	% SE	Change caused by SE
2013	€43,736,835,000	€43,407,439,000	€329,396,000	0.8%	0.8%
2014	€42,657,904,000	€41,387,339,000	€1,270,565,000	3.0%	3.1%
2015	€43,133,538,000	€41,723,889,000	€1,409,649,000	3.3%	3.4%
2016	€44,552,956,000	€44,153,853,000	€399,103,000	0.9%	0.9%
2017	€46,753,653,000	€46,262,168,000	€491,485,000	1.1%	1.1%
2018	€50,922,731,000	€49,637,177,000	€1,285,554,000	2.5%	2.6%
2019	€54,582,294,000	€53,948,337,000	€633,957,000	1.2%	1.2%
2020	€69,697,158,000	€68,601,213,000	€1,095,945,000	1.6%	1.6%
2021	€73,058,612,000	€71,730,238,000	€1,328,374,000	1.8%	1.9%
2022	€75,081,680,000	€68,114,699,000	€6,966,981,000	9.3%	10.2%
2023	€79,861,942,000	€74,328,434,000	€5,533,508,000	6.9%	7.4%

Figure 10 – Supplementary Estimate € as a proportion of total net € appropriated by Dáil Éireann



Observations and Recommendations

13. While acknowledging the influence of external factors, the Committee notes both the significant number of Votes requiring a Supplementary Estimate and the significant level of funds required in recent years, particularly 2022 and 2023. The Committee emphasises the IMF guidance that Supplementary Estimates should not be assumed and is of the view that the regular use of Supplementary Estimates does not represent best practice in terms of budgetary planning and execution. The Committee recommends that the repeated year-on-year use of Supplementary Estimates, particularly for the Health Vote, be curtailed into the future.

Procedural Issues

Timeframe

The 14 departmental or sectoral Select Committees considered a total of 31 Supplementary Estimates for 2023. The Supplementary Estimates were referred to the relevant Committees via three Dáil motions: The first Supplementary Estimate was referred on 27 September¹², four further Supplementary Estimates were referred to the relevant Committees on the 15 November¹³, and the remainder were referred on 21 November¹⁴ (*Figure 11*).

¹² [Motion re Leave to Introduce Supplementary Estimate \[Vote 40\]](#)

¹³ [Motion re Leave to Introduce Supplementary Estimates \[Votes 5, 7, 29 and 42\]](#)

¹⁴ [Motion re Leave to Introduce Supplementary Estimates \[Votes 2, 9, 11 to 14, 17, 18, 20 to 22, 24 to 28, 30 to 34, 37, 38, 40, 43 and 45\]](#)

Figure 11 – Votes by tranche, referral date, and public hearing

Tranche	Committee	Votes	Date of referral / Motion re Leave to Introduce	Date public hearing scheduled
1	CEDIY	40 (CEDIY)	27 September	4 October
	FPERT	7 (Finance)		23 November
2	FPERT	5 (DPP)	15 November	23 November
	SPCRDI	42 (RCD)		22 November
	ECA	29 (Envi)		16 November
	ECA	29 (Communications)		15 November
	FPERT	2 (Taoiseach)		23 November
	FPERT	9 (Revenue)		23 November
	FPERT	11 (PENDR)		22 November
	FPERT	12 (Superannuation)		22 November
	FPERT	13 (OPW)		22 November
	FPERT	14 (State Lab)		22 November
	FPERT	17 (PAS)		22 November
	FPERT	18 (NSSO)		22 November
	Justice	20 (Garda)		28 November
	Justice	21 (Prison Service)		28 November
	Justice	22 (Courts Service)		28 November
	Justice	24 (Justice)		28 November
	CEDIY	25 (IHREC)		28 November
3	EFHERIS	26 (Education)	21 November	29 November
	FA	27 (Int Coop)		28 November
	FA	28 (Foreign Affairs)		28 November
	AFM	30 (AFM)		22 November
	T&C	31 (Transport)		28 November
	ETE	32 (ETE)		29 November
	Gaeilge	33 (Clár C)		23 November
	TCASM	33 (TCASM)		28 November
	HLGH	34 (Housing)		23 November
	SPCRDI	37 (DSP)		22 November
	Health	38 (Health)		29 November
	CEDIY	40 (CEDIY)		28 November
	FPERT	43 (OGCIO)		22 November
EFHERIS	45 (FHERIS)	28 November		

Regarding the procedure by which the sectoral Committees scrutinised the Estimates, the Committee makes the following remarks –

- The Committee notes that the average timeframe between the referral of the Supplementary Estimates and the public hearing is 4.5 days (*Figure 12*). The Committee believes that such a short timeframe does not allow Members time to sufficiently consider and scrutinise the Estimates prior to their public consideration.
- The Committee further notes that the turnaround time between when briefings from Departments were received and the date of the corresponding public hearing is an average of 4 days, which the Committee believes is insufficient to allow for effective scrutiny (*Figure 13*).
- The Committee notes its previous recommendation in its *Interim Report on the Estimates Process* that Departmental Briefings for the Revised Estimates be provided to the relevant Committee at least 14 days in advance of any public hearing with the Minister. Regarding the Supplementary Estimates, the Committee believes briefings should be received at least 7 days in advance of the public hearings. This shorter timeframe, when compared with that required for the Revised Estimates, arises from the instruction outlined in Dail Standing Order 216 that “in the discussion of a supplementary Estimate the debate shall be confined to the Items constituting the same, and no discussion may be raised on the original Estimate, save in so far as it may be necessary to explain or illustrate the particular Items under discussion”. In this regard the Committee believes a period of 7 days should suffice.

Figure 12 - Timeline reflecting referral of SE and Committee Consideration

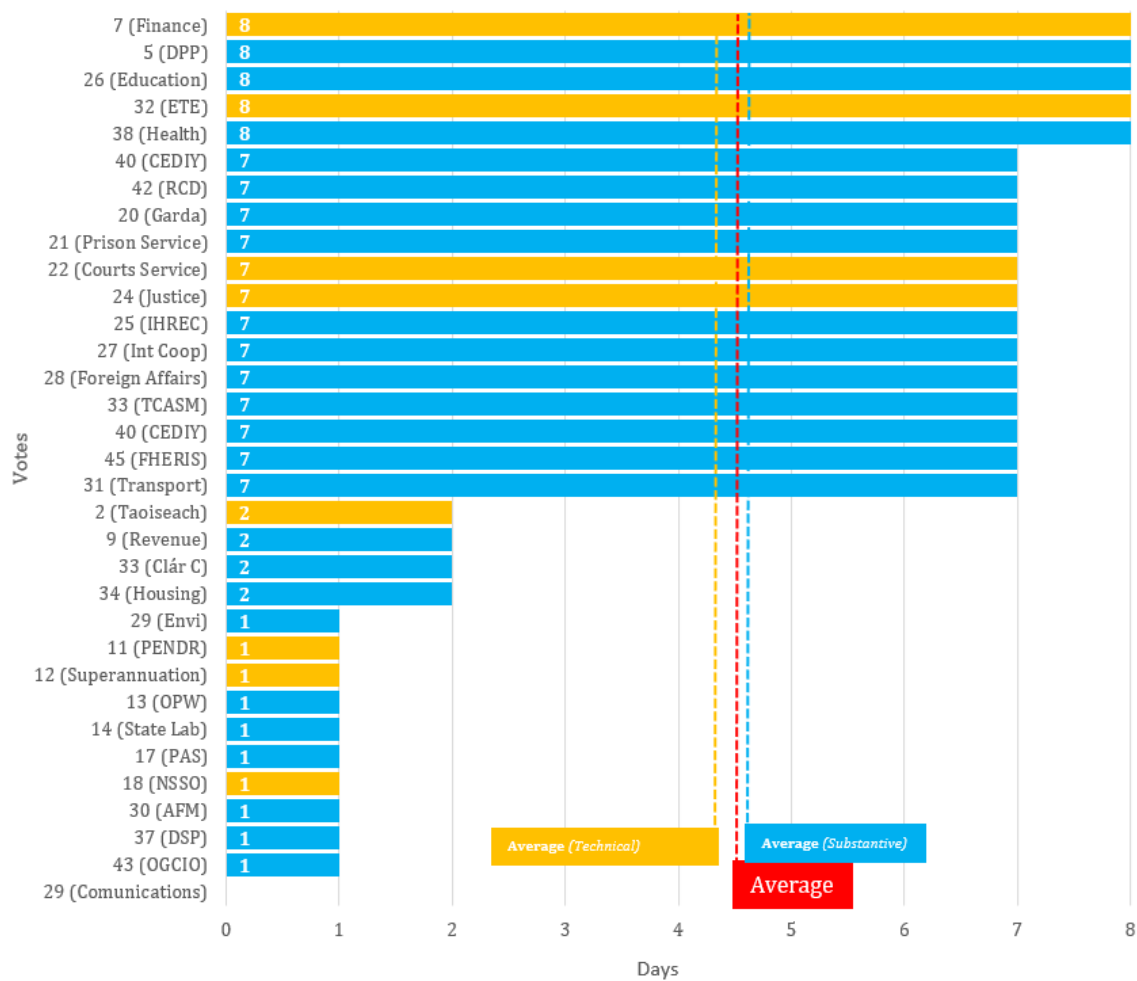
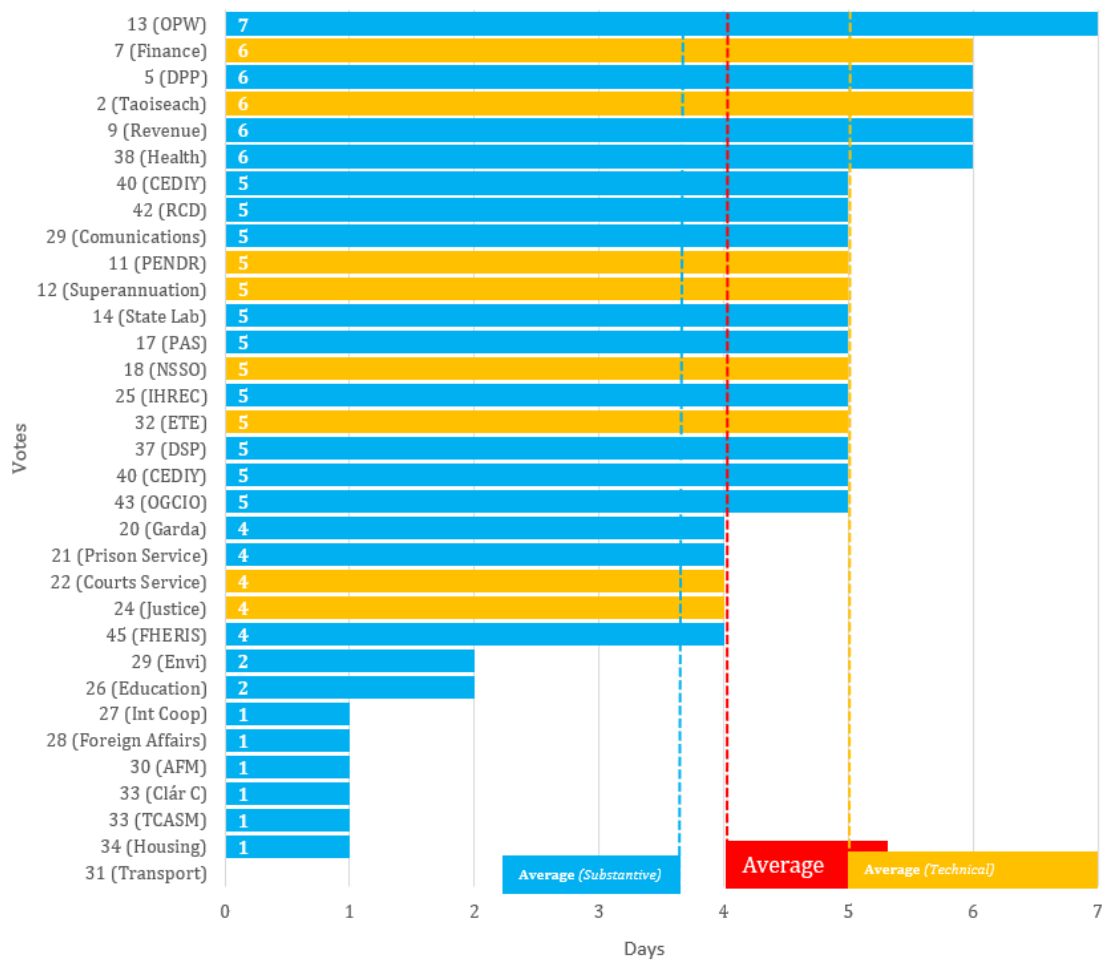


Figure 13 - Timeline for receipt of Departmental Briefings in advance of Committee Consideration



Observations and Recommendations

14. The Committee is of the view that the timeframe given to Members of Select Committees and members of Dail Eireann between the referral of the Supplementary Estimate and the date of the public hearing is insufficient to allow for effective scrutiny of the Supplementary Estimate, and as such recommends that a period of at least 7 days be given between the referral of the Supplementary Estimates and the public hearings.

15. The Committee is of the view that briefing documents for the Supplementary Estimates should be available at the time the Supplementary Estimates are presented to Dáil Éireann and stand referred to the relevant Committee/Committees. As such, the Committee recommends that the relevant briefing documents be sent to Members of the relevant Select Committees a minimum of 7 days in advance of the public hearings.

Circulation and Transparency

The Committee notes that Dáil Standing Order 215 (2) reads as follows -

- (2) An Estimate or Estimates, including supplementary and additional Estimates, shall, on being presented to the Dáil and circulated to members, stand referred to the appropriate Committee or Committees for consideration: Provided that, where the Dáil enters into consideration of any motion under Standing Order 213 in respect of such Estimate or Estimates, the referral of that Estimate to that Committee shall stand rescinded.

The Committee notes that although the motion for leave to introduce a Supplementary Estimate is agreed by Dáil Éireann, those Members who do not sit on the relevant sectoral Select Committees do not have sight of the detailed Supplementary Estimate as a matter of course following agreement of the motion. They are, however, entitled to attend and contribute to Committee consideration of any such Estimate.

The Committee further notes that the full range of Supplementary Estimates were not laid before the Dáil until 01 December 2023, two days after the final public hearings. It is at this point that the Supplementary Estimates were available to all Members of Dáil Éireann. The Committee also notes that the 2024 Revised Estimates have not been laid before the Houses.

The Committee welcomes that the Department Public Expenditure, National Development Plan Delivery and Reform, has committed to work to ensure that, as recommended below, the Supplementary Estimates are laid before the Houses when they are presented to Dáil Éireann, which will increase transparency and ensure all

Members are afforded the opportunity to review Supplementary Estimates in advance of their consideration in Committee (see Appendix 6). The same approach should, of course, be taken in relation to the Revised Estimates.

The Committee notes that the Supplementary Estimates for Public Services 2023, which were considered in Committee in 2023, were not published on the Government's website until 2024. The Committee notes that this does not provide an appropriate level of transparency for the public and recommends that this be rectified. While the Department will work to publish the Supplementary Estimates in a 'timelier manner' (see Appendix 6), the Committee is of the view that in the interests of transparency, they should be published on the Department's website in conjunction with the passing of the Motion for leave to introduce the Estimates. Again, the same approach should be taken in relation to the Revised Estimates.

Having regard to the above, the Committee acknowledges the nature of Supplementary Estimates in being particularly susceptible to a changing economic and social environment, and notes that a pandemic, the outbreak of war and high inflation has contributed to the need for unforeseen spending and thus Supplementary Estimates in recent years. The Committee also notes the detailed negotiations that take place between government departments and the Department of Public Expenditure, National Development Plan Delivery and Reform in securing funding required for the Supplementary Estimates, and acknowledges that both these factors can lead to the short time horizons available to the Oireachtas to undertake scrutiny.

However, the Committee is of the view that the current procedure relating to the referral and scrutiny of Supplementary Estimates is unsatisfactory and efforts should be made between all government departments and the Department of Public Expenditure, NDP Delivery and Reform to better facilitate parliamentary scrutiny of the Supplementary Estimates.

Observations and Recommendations

16. The Committee is not satisfied that the current method of introducing the Supplementary Estimates can be said to meet the requirements of

Standing Order 215(2), that the Supplementary Estimates shall be “*circulated to Members*”. The Committee recommends that the detailed Supplementary Estimate be laid before the Dáil with the Motion for leave to introduce.

17. The Committee recommends the Department of Public Expenditure, National Development Plan Delivery and Reform publish the Supplementary Estimates on the Department’s website in conjunction with the passing of the Motion for leave to introduce the Estimates.
18. The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform together with line departments take steps to improve the Supplementary Estimates process to facilitate more effective scrutiny by the Oireachtas.

Appendix 1: Proposed Guidance for Departmental Estimates Briefing

Revised Estimates Briefing for Select Committee

Committee Name	<insert name here>
Department Name	<Insert name here>
Vote(s)	<insert number(s) here>

Max. 20 pages per Vote

Section 1: Introduction and retrospective

- A very brief cover note covering the following:
 - Responsibility of Department
 - The allocation year 'at a glance' (incl. trends) for current, capital and Appropriations-in-Aid
 - Key achievements (by Vote) in the last year
 - High level priorities/outcomes (by Vote) for the allocation year

Matters to be addressed in the Departmental briefing (Section 1)

- a) What areas does the Department specifically have responsibility for?
- b) Looking back (year in review):
 - What policy achievements occurred in the year?
 - Did any unanticipated factors impact on expenditure?
 - Was virement sanction sought (re-allocation of expenditure between Programmes/sub-heads)?
 - What funds, if any, were surrendered to the Exchequer at year-end? (Current and Capital breakdown if possible)?
- c) Are there any trends the Department wishes to highlight?
- d) Are there any other matters relating to the Vote not described in the Estimates that you wish to bring to the Committee's attention?

Section 2: Vote overview

- A short '**Budgetary Outlook**' where the Dept. can highlight areas of budgetary stress or uncertainty (where applicable)
- Breakdown of **funding allocation by Programme** (in € and % terms). for both current and capital spending
- A short **commentary on the allocation by Programme/Sub-Head**

Matters to be addressed in Departmental briefing (Section 2)

- a) Have any structural changes taken place (or are due to take place) under this Vote?
- b) In terms of the proposed allocation, what constitutes key spending on:
 - (a) New initiatives
 - (b) Funding changes for the expansion of existing initiatives, and
 - (c) Funding to respond to cost pressures.
- c) For new initiatives, what are the main objective behind these (social, environmental, etc)?
- d) In relation to capital expenditure, how will this differ from previous years? Have any significant delays in the delivery of capital projects/investment occurred?
- e) What are the financial risks relating to this Vote? How will any financial risks that have been identified be monitored and managed?
- f) What are the plans to assess value for money from the proposed allocated funding, and how will the Department track relevant information that enables those assessment plans?

Section 3: Programme overview (within each Vote)

- A *Programme-level tabulation* to include:
 - Programme title
 - Programme High Level Goal
 - 2022 Supplementary Estimate
 - 2023 Revised Estimate
 - Difference (in percentage terms)
 - Short explanation for changes

	Programme Title	Programme High Level Goal	2022 Supp. Estimate, €m	2023 Revised Estimate, €m	Change, %	Explanation for change ¹⁵
Example	<i>A – Food Safety, Animal and Plant Health and Animal Welfare</i>	<i>To promote and safeguard public, animal and plant health and animal welfare for the benefit of consumers, producers, and wider society.</i>	350.5	389	+11%	<ul style="list-style-type: none"> ■ <i>Ensure existing food safety and traceability systems (vital services) are funded adequately to maintain existing standards.</i> ■ <i>To eliminate TB infection from herds and reduce the risk of repeated breakdown (implementing the policy options outlined in the Bovine TB Eradication Strategy)</i> ■ <i>Need for the Department to address a number of areas including the costs associated with any potential outbreak of avian influenza and BAR funding for potential Meat and Bone Meal disposal projects.</i>

- For larger Votes, a *Sub-head level tabulation* may also be merited.
- Brief commentary on the Key High-Level Metrics under *Equality Budgeting & Performance Indicators*

Matters to be addressed in Departmental briefing (Section 3)

- a) Are all significant changes in the proposed allocation explained?
- b) For decreases, how will this impact on service provision by the Department and Agencies receiving / using the funds?
- c) Have changes to staff numbers (by Programme) been explained?
- d) Has the Department provided sufficient commentary on the Key High-Level Metrics under each Programme, particularly:
 - How have the Output Targets changed?
 - What Output Targets are expected to be met in the allocation year e.g., published documents (strategies, legislation), policy actions, etc.?
 - To achieve the outcomes, what changes are planned for the allocation year?

¹⁵ This often is included in the Minister's brief but should be supplied to the Select Committee ahead of the public hearing.

Appendix 2: Timeline for request and receipt of Departmental REV briefings

Department	Brief	Date letter sent requesting briefing	Date Briefing Received	Turnaround times	
				Between Committee letter and receipt of briefing	Between receipt of briefing and public hearing
AFM	AFM	6 December 2022	24 January 2023	49	15
CEDIY	CEDIY	10 January 2023	3 February 2023	24	5
Defence	Defence	8 December 2022	28 December 2022	20	48
Education	Education	14 December 2022	7 February 2023	55	1
ETE	ETE	7 December 2022	1 February 2023	56	8
ECC	Environment / Climate	6 December 2022	21 February 2023	56	21
	Communications	6 December 2022	31 January 2023	55	8
Finance	Finance	16 December 2022	1 February 2023	47	14
Foreign Affairs	Foreign Affairs	8 December 2022	17 January 2023	40	28
FHERIS	FHERIS	14 December 2022	29 December 2022	15	34
Health	Health	14 December 2022	13 April 2023	23	6
HLGH	HLGH	9 December 2022	23 February 2023	74	2
Justice	Justice	29 November 2022	12 January 2023	44	33
PER	PER	16 December 2022	1 February 2023	47	7
RCD	RCD	15 December 2022	20 January 2023	36	12
Soc. Pro	Soc. Pro	15 December 2022	27 January 2023	43	5
Taoiseach	Taoiseach	16 December 2022	12 January 2023	27	56
	OPW	16 December 2022	30 January 2023	45	23
TCAGSM	TCASM	7 December 2022	11 January 2023	35	28
	Gaeltacht	5 December 2022	20 January 2023	46	40
Transport	Transport	7 December 2022	1 February 2023	56	7
<i>Average</i>				42.5 days	19.1 days

	<Average
	>Average

Appendix 3: List of Witnesses

Wednesday 06 December 2023

Department of Public Expenditure, National Development Plan Delivery and Reform

- Minister Paschal Donohoe

Appendix 4: Link to Meeting Transcript

- [Wednesday 06 December 2023](#)

Appendix 5 : Link to Opening Statements

- [Opening statement, Paschal Donohoe T.D., Minister for Public Expenditure and Reform, Department of Public Expenditure and Reform](#)

Appendix 6: Minister's Response

An Roinn Caiteachais Phoiblí
Sheachadadh PFN agus Athchóirithe
Department of Public Expenditure
NDP Delivery and Reform
Oifig an Aire
Office of the Minister



Our ref: PER-MDO-00808-2024

21 May 2024

Mr Barry Cowen T.D.
Cathaoirleach
Select Committee on Budgetary Oversight
Leinster House
Dublin 2

Email: erin.oseaghdha@oireachtas.ie

Dear Cathaoirleach

I refer to your correspondence of May 2nd on the Select Committee on Budgetary Oversight's draft report on the Estimates Process 2023. The work done by the Committee to support Oireachtas scrutiny of Estimates is welcome and I would like to thank you for sharing a copy.

As you have highlighted in your letter, two of the report recommendations propose changes to Standing Orders and a number of other recommendations of the report may have implications for the Department of Public Expenditure, NDP Delivery and Reform. Responses from the Department on these are enclosed.

Please do not hesitate to contact me should you require clarification on any of the information provided.

Yours sincerely

Paschal Donohoe T.D.
Minister for Public Expenditure, NDP Delivery and Reform

The Minister is a Designated Public Official under the Regulation of lobbying Act, 2015 (details available on www.lobbying.ie)

Committee on Budgetary Oversight - Report on Estimates 2023

Department of Public Expenditure, NDP Delivery and Reform Initial Response to Recommendations

Recommendations 1-3: Timing of Revised Estimate Considerations

- 1. The Committee notes that progress has been made with regard to Revised Estimates being considered earlier in the year, as previously recommended by the Committee in its Final Report on*
- 2. The Committee acknowledges that difficulties have become evident with the timeframe for consideration of the Revised Estimates set out in Standing Orders, with half of Committees requiring an extension to the current 60-day limit for consideration after referral.*
- 3. The Committee recommends that Dail Standing Order 215A(1) be amended to allow 80 days for consideration of the Revised Estimates after referral.*

The Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDR, 'the Department') notes the recommendations in the Committee Report. The Department further notes that given the timing of the Revised Estimates in mid-December, which provides for updated figures reflecting Supplementary Estimates following their agreement by the Dail to be included, the end year recess impacts significantly on the 60-day period.

Recommendations 4-6 - Sectoral Committee Reports

- 4. The Committee reiterates its previous recommendation that Committees should report any observations, comments, or objections they may have in relation to the proposed Estimate, and provide a copy of the report to the Minister.*
- 5. The Committee notes that the 14-day reporting deadline set down in Dail Standing Order 215A{2} presents difficulties in preparing, considering and agreeing a substantial Committee report. The Committee recommends that Dail Standing Order 215A{2} be amended to require that any report that a Committee makes on an Estimate be made within 30 days of the Committee's meeting to consider the Estimate.*
- 6. The Committee recommends that Committees request that Ministers provide a substantive response to any issues raised in Committee reports on the Estimates, and that Committees publish these responses.*

Recommendations on Sectoral Committee Reports would primarily be a matter for each Committee and the relevant sectoral Minister to whom the report would be provided.

Recommendations 7-8- Departmental Briefing Notes

7. *The Committee welcomes the fact that several Departments have utilised the suggested briefing guidance for the 2024 Estimates process, included at Appendix 1, which has led to more concise and consistent briefings. The Committee reiterates its previous recommendation that all Departments use the guidance to ensure consistency across Estimates' briefing notes.*
8. *The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform, together with line Departments, provide feedback on the guidance to the Committee.*

Provisions of suitable briefing matter to Committees on Estimates is primarily a matter for each Committee and relevant Department. In respect of this Department, DPENDR will continue to endeavour to ensure briefing provided in respect of its own Estimates meets the needs of the Committee on Finance, Public Expenditure and Reform, and Taoiseach.

As a general point, the Department notes that the Revised Estimates Volume (REV) has been enhanced in recent years. As well as providing detailed information on expenditure at subhead level, the REV includes quantitative performance indicators showing three years of performance data on output targets, outcomes and equality budgeting metrics. Retaining the format of any briefing for Committees as close as possible to the REV would allow for easier comparison with the Estimate and allow for quicker turnaround of briefing material to Committees by relevant Departments.

Officials in DPENDR are happy to engage with the Committee Secretariat on any specific areas of the guidance where further feedback would be of use.

Recommendations 9-10- Timeframe for Departmental Briefing Notes

9. *The Committee welcomes the overall improvement in the timeframe for the provision of briefing documents compared to 2019.*
10. *The Committee notes the wide variation in the length of time briefings were received before the relevant meeting and emphasises the importance of briefings being received sufficiently in advance to allow Committees prepare for the consideration of the Estimates.*
11. *The Committee is of the view that given these difficulties, the provision of briefing documents should be linked to the referral of the Estimate, and not the date of the Committee's public hearing.*
12. *The Committee recommends that all Departmental Briefings be provided to the relevant Committee within 30 days of the referral of the Revised Estimate, and as previously recommended, at least 14 days in advance of any public hearing with the Minister.*

The timely provision of briefing material to committees is a matter for each Department of which material is requested. The Department acknowledges that it is difficult for Committees to carry out their work if information is not provided in sufficient time for Members to analyse. Subject to timely notification of a requirement for information by a committee, the Department of Public Expenditure,

NDP Delivery and Reform will endeavour to provide briefing material on matters under its remit to relevant committees in sufficient time to allow detailed scrutiny and engagement prior to the meeting. Briefing on the 2024 DPENDR Group Revised Estimates was sent to the Committee in line with their requested timing.

Recommendation 13- Use of Supplementary Estimates

13. While acknowledging the influence of external factors, the Committee notes both the significant number of Votes requiring a Supplementary Estimate and the significant level of funds required in recent years, particularly 2022 and 2023. The Committee emphasises the IMF guidance that Supplementary Estimates should not be assumed, and is of the view that the regular use of Supplementary Estimates does not represent best practice in terms of budgetary planning and execution. The Committee recommends that the repeated year-on-year use of Supplementary Estimates, particularly for the Health Vote, be curtailed into the future.

Since 2020 external shocks, including Covid, war in Ukraine, and elevated inflation have required Government to take a responsive approach to fiscal policy. This has resulted in a higher level of Supplementary Estimates in recent years as ongoing developments have necessitated in-year changes to Departmental allocations.

In this context, in 2023 31 Supplementary Estimates were required, representing an additional €6 billion in gross expenditure or €5.5 billion net. Of this amount, €4 billion related to non-core expenditure -including supporting arrivals from Ukraine and Cost-of-Living Supports.

Management of expenditure within the allocations voted is a key responsibility of every Department and Minister, and DPENDR is in regular contact with all other Departments and Offices regarding their spending levels. The Department continues to engage with the Department of Health and all other Departments to monitor and develop our budgetary process with a view to ensuring that value-for-money is delivered across Government projects and programmes.

Recommendations 14-15- Procedural Issues regarding Supplementary Estimates

14. The Committee is of the view that the timeframe given to Members of Select Committees and members of Dail Eireann between the referral of the Supplementary Estimate and the date of the public hearing is insufficient to allow for effective scrutiny of the Supplementary Estimate, and as such recommends that a period of at least 7 days be given between the referral of the Supplementary Estimates and the public hearings.

15. The Committee is of the view that briefing documents for the Supplementary Estimates should be available at the time the Supplementary Estimates are presented to Dail Eireann and stand referred to the relevant Committee/Committees. As such, the Committee recommends that the relevant briefing documents be sent to Members of the relevant Select Committees a minimum of 7 days in advance of the public hearings.

Scheduling of Committee dates to scrutinise Estimates is a matter for the relevant Committee and Minister. The Department acknowledges that the timeframe for Supplementary Estimates can be tight. This is because the window for Estimates is constrained by needing a clear view on the end year position for Votes needing a Supplementary Estimate - which often only emerges in late Quarter 3/ Quarter 4 - to avoid an under or over allocation of funds and the requirement to have all Supplementary Estimates considered and agreed in sufficient time to allow the Appropriation Bill be signed before year end.

The Department recognises that the timely provision of briefing material to Committees is important for Members to carry out their work in scrutinising Estimates. Provision of material in line with Committee requests would be a matter for each Minister and Department of which material is requested, however subject to timely notification of a requirement for information by a committee, the Department of Public Expenditure and Reform will endeavour to provide briefing material on matters under its remit to relevant committees in sufficient time to allow detailed scrutiny and engagement prior to the meeting.

Recommendations 16-18- Circulation and Transparency

- 16. The Committee is not satisfied that the current method of introducing the Supplementary Estimates can be said to meet the requirements of Standing Order 215(2), that the supplementary estimates shall be "circulated to Members" . The Committee recommends that the detailed*
- 17. The Committee recommends the Department of Public Expenditure, National Development Plan Delivery and Reform publish the Supplementary Estimates on the Department's website in*
- 18. The Committee recommends that the Department of Public Expenditure, National Development Plan Delivery and Reform together with line departments take steps to improve the Supplementary Estimates process to facilitate more effective scrutiny by the Oireachtas.*

The requirements of Standing Order 215(2) are met through the delivery of physical copies of Supplementary Estimates to the Oireachtas for distribution to all Members in line with when the relevant motion for leave to introduce is scheduled . The Department will work towards ensuring that the Supplementary Estimates are laid before the Oireachtas in tandem with this and that they are published on the Departmental website in a timelier manner. The Department supports transparency across the Estimates process and will work with the Oireachtas on how to facilitate effective scrutiny.

Appendix 7: Orders of Reference

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 therefore;

(b) public expenditure policy, including—

- (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.

(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

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