ROLE OF OIREACHTAS IN BUDGET PROCESS

1. **Budgetary Oversight Committee**
   - PBO Advice & Support
   - IFAC Report #1
   - Pre-Budget Submissions

2. **White Paper**
   - Receipts & Estimates

3. **Budget Day**
   - Financial Statement
   - Expenditure Statement
   - Revenue
   - Expenditure

4. **Four Stages**
   - Finance Bill
   - Social Welfare Bill
   - Five Stages
   - Both Houses

5. **All Select Committees**
   - IFAC Report #2
   - Pre-Budget Report

6. **Review of Expenditure**
   - Appropriation Act
   - Public Accounts Committee

7. **After Budget**
   - Review of Expenditure

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**Pre-Budget**

**Budget Day**

**Post-Budget**