

The Role of the Oireachtas in the Provision of Public Services

Expenditure Analysis Series

An Oifig Buiséid Pharlaiminteach
Parliamentary Budget Office



PBO Publication 8 of 2020
Publication date: 27 March 2020

	◀ YEAR N-1 YEAR N ▶			◀ YEAR N YEAR N+1 ▶					
	July – October	October	October – November	February-May	June	November – December	December	April – June	September onwards
<p>Estimates for Public Services</p> <p>*2020 allocations for spending on public services.</p> <p>Note: The 2020 allocations may increase by up to €6.7 Billion as a result of the fiscal response to COVID-19.</p>			<p>Abridged Estimates for Public Services (published as part III of the Expenditure Report – part of the Budget documentation).</p> <p>€70.2 Billion*</p> <p>Total (Gross) spending for Public Services (Year N) set out at Vote and Programme level only. The money to be spent on public services is set out in the Estimates for Public Services under different Votes. One or more of these Votes cover the functions of each Department or Office.</p> <p>No Performance metrics provided.</p>	<p>Revised Estimates For Public Services</p> <p>Published in December (Year N-1)</p> <p>€70.4 Billion*</p> <p>Total (Gross) spending for Public Services set out at Vote, Programme and Subhead level.</p> <p>Performance metrics provided.</p>	<p>Dáil Éireann considers the Revised Estimates and decides whether or not to approve.</p> <p>Government spending is categorised as voted or non-voted. Most spending is voted and is for the provision of public services administered by Government Departments. On foot of the Government's proposals, the Dáil decides whether or not to authorise the spending each year. The right to grant these moneys is one of the most important powers of the Legislature.</p>	<p>Approval is sought from Dáil Éireann for the Supplementary Estimates for Public Services.</p> <p>No Performance metrics provided.</p>	<p>Dáil Éireann considers and decides whether or not to approve the Supplementary Estimates for Public Services</p> <p>Conclusion of the Estimates for Public Services process in-year - the Dáil approves the final amount spent in Year N.</p>	<p>Publication of the Public Service Performance Report (PSPR) which sets out what public services were provided in Year N-1.</p> <p>The PSPR should focus on what was delivered in relation to the targets set. It reports therefore on the performance target metrics set out in the Revised Estimates.</p>	
	Budget preparation	Budget decision making	Budget implementation	Scrutiny by Dáil Committee	Approval by Dáil Éireann	Scrutiny by Dáil Committee	Approval by Dáil Éireann	Dáil Committee meetings	
<p>The role of the Oireachtas</p> <p>The 3rd stage in the legislative process is undertaken by the relevant Dáil Select Committees.</p>	<p>Budget Preparation (For Year N)</p>	<p>BUDGET DECISION-MAKING</p> <p>This is the Government's political decision-making process. The role of the Oireachtas, and especially of Dáil Éireann, is to scrutinise those decisions.</p>	<p>Budget Implementation</p> <p>Debate (Budget announced on or before 15 October each year)</p> <p>Legislative scrutiny of the Social Welfare Bill</p> <p>Legislative scrutiny of the Finance Bill</p>	<p>Each Minister/MoS appears before each Select Committee to present the public services their Department/Office(s) will deliver as set out in the Revised Estimates.</p> <p>Government Department provides briefing to Committee. This facilitates preparation for the scrutiny of Votes at committee meeting(s).</p> <p>Each Dáil Select Committee shadows the work of a Government Department. This means that it scrutinises the Vote(s) that Department is responsible for. A PBO infographic shows which Committee scrutinises which Vote(s).</p>	<p>Minister for Public Expenditure and Reform (or MoS) presents the Revised Estimates to the Dáil for its consideration and approval.</p>	<p>Each Minister (or MoS) appears before select Committee to present the case for additional funding by way of Supplementary Estimate for their Department/Office(s).</p> <p>Government Department provides briefing to Committee. This facilitates preparation for the scrutiny of Votes at committee meeting(s).</p>	<p>Minister for Public Expenditure and Reform (or MoS) presents the Supplementary Estimates for consideration and approval.</p> <p>Minister for Public Expenditure and Reform (or MoS) presents the Appropriation Bill.</p> <p>The Appropriation Act gives statutory effect to the current year's Estimates, including any Supplementary Estimate.</p>	<p>The Dáil Committee on Budgetary Oversight (BOC) may discuss the Government's performance in delivering public services in the previous year. This is set out in the PSPR (for year N).</p> <p>The Committee may also discuss the Mid-Year Expenditure Report (Year N+1) with the Minister.</p>	<p>The Comptroller and Auditor General (C&AG) publishes the audit of the Vote appropriation accounts for the previous financial year (Year N).</p> <p>The Committee of Public Accounts may then examine and report on the C&AG's audit reports.</p>

Key stakeholder legend Government Houses of the Oireachtas (both) Dáil Éireann (only) Dáil Committees