## The Role of the Oireachtas in the Provision of Public Services

### Expenditure Analysis Series

### PBO Publication 8 of 2020

**Publication date:** 27 March 2020

The role of the Oireachtas, and especially of Dáil Éireann, is to scrutinise those decisions. The Comptroller and Auditor General (C&AG) publishes the audit of the Vote appropriation accounts for the previous financial year (Year N). The committee of Public Accounts may then examine and report on the C&AG’s audit reports.

### Key Stakeholder Legend

- Government
- Houses of the Oireachtas (both)
- Dáil Éireann (only)
- Dáil Committees

### Table:

<table>
<thead>
<tr>
<th>Year</th>
<th>Stage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N-1</td>
<td>July-October</td>
<td><em>Estimates for Public Services</em> published as part of the Expenditure Report – part of the Budget documentation.</td>
</tr>
<tr>
<td>N</td>
<td>October</td>
<td>Abridged Estimates for Public Services published.</td>
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<tr>
<td>N+1</td>
<td>October-November</td>
<td>Revised Estimates for Public Services are published.</td>
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<tr>
<td>N+1</td>
<td>November-December</td>
<td>Dáil Éireann considers the Revised Estimates and decides whether or not to approve.</td>
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<tr>
<td>N+1</td>
<td>December</td>
<td>Approval is sought from Dáil Éireann for the Supplementary Estimates for Public Services.</td>
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<tr>
<td>N+1</td>
<td>January-April</td>
<td>The Committee of Public Accounts scrutinises the Supplementary Estimates.</td>
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<tr>
<td>N+1</td>
<td>May-September</td>
<td>The Committee of Public Accounts examines the Appropriation Bill.</td>
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<tr>
<td>N+1</td>
<td>September onwards</td>
<td>The Appropriation Act gives statutory effect to the current year’s Estimates, including any Supplementary Estimate.</td>
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</tbody>
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### Diagram:

- **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**

### Notes:

- *2020 allocations for spending on public services.
- Note: The 2020 allocations may increase by up to €6.7 Billion as a result of the fiscal response to COVID-19.

### Expenditure Analysis Series:

**YEAR N**

- **February-May**
  - Revised Estimates for Public Services
  - Published in December (Year N-1)
  - Total (Gross) spending for Public Services set out at Vote, Programme and Subhead level.
  - Performance metrics provided.
  - No Performance metrics provided.

**YEAR N**

- **June**
  - Dáil Éireann considers the Revised Estimates and decides whether or not to approve.

**YEAR N**

- **December**
  - Dáil Éireann considers and decides whether or not to approve the Supplementary Estimates for Public Services.

**YEAR N+1**

- **Conclusion of the Estimates for Public Services process in-year - the Dáil approves the final amount spent in Year N.**

**YEAR N+1**

- **Publication of the Public Service Performance Report (PSPR)** which sets out what public services were provided in Year N.

### Budgetary Oversight:

- **Mid-Year Expenditure Report** (Year N+1) with the Minister.

### Expectations:

- 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).
- The Committee may also discuss the Mid-Year Expenditure Report (Year N+1) with the Minister.

### Financial Information:

- **EUR 70.2 Billion**
  - Total (Gross) spending for Public Services (Year N).
  - Government spending is categorised as voted or non-voted. Most spending is voted and is for the provision of public services. Total (Gross) spending for Public Services is set out at Vote, Programme and Subhead level.
  - Performance metrics are provided.
  - No Performance metrics provided.

- **EUR 70.4 Billion**
  - Total (Gross) spending for Public Services (Year N).

### Monitoring:

- **Each Minister/Minister of State (MoS) appears before each Select Committee to present the public services their Department/Office(s) will deliver as set out in the Revised Estimates.**
- **Government Department provides briefing to Committee. This facilitates preparation for the scrutiny of Votes at committee meeting(s).**
- **Each Dáil Select Committee scrutinises the Vote(s) at committee meeting(s).**
- **The Comptroller and Auditor General (C&AG) publishes the audit of the Vote appropriation accounts for the previous financial year (Year N).**

### Scrutiny:

- **Budgetary Oversight:**
  - **Legislative scrutiny of the Finance Bill**
  - **Legislative scrutiny of the Social Welfare Bill**
  - **Debate (Budget announced on or before 15 October each year)**
  - **Government Department provides briefing to Committee. This facilitates preparation for the scrutiny of Votes at committee meeting(s).**
  - **Each Dáil Select Committee scrutinises the Vote(s) that Department is responsible for.**
  - **Government Department provides briefing to Committee. This facilitates preparation for the scrutiny of Votes at committee meeting(s).**
  - **The role of the Comptroller and Auditor General (C&AG) is to examine and report on the C&AG’s audit reports.**

### Process:

- **The 3rd stage in the legislative process is undertaken by the relevant Dáil Select Committees.**
- **The Committee of Public Accounts (COPA) examines the Appropriation Bill.**
- **The Appropriation Act gives statutory effect to the current year’s Estimates, including any Supplementary Estimate.**

### Conclusion:

- The role of the Oireachtas, and especially of Dáil Éireann, is to scrutinise those decisions. The Comptroller and Auditor General (C&AG) publishes the audit of the Vote appropriation accounts for the previous financial year (Year N). The Committee of Public Accounts may then examine and report on the C&AG’s audit reports.

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*Approved by Dáil Éireann*