The Dáil select committees annually scrutinise both the Revised Estimates and the Supplementary Estimates for Public Services (Year N). Dáil Éireann then considers them and decides whether or not to approve them – the role of the Oireachtas in the provision of public services is shown in this PBO infographic.

The Department of Public Expenditure & Reform (DPER) publishes the Estimates for Public Services which are scrutinised by committees. It also publishes the Public Service Performance Report (Year N-1) which sets out how public services have performed with the money provided. The Dáil Committee on Budgetary Oversight may discuss the Government's performance in delivering public services in the previous year. The Committee may also discuss the Mid-Year Expenditure Report (Year N) with the Minister.

The Irish Government Economic and Evaluation Service (IGEES). IGEES is an integrated, cross-Government service that aims to support better policy formulation and implementation in the civil service through economic analysis and evaluation. The IGEES model involves units and roles embedded in each Government Department. Its Spending Review papers feed into the Budget and thereby into the Voted spending set out in the Estimates for Public Services. It also produces Focussed Policy Assessments (FPAs) and Value for Money & Policy Reviews.

Government Departments provide public services based on their Statements of Strategy. They also carry out Value for Money & Policy Reviews which are laid in the Oireachtas Library and which may be scrutinised by Dáil Select Committees. These Sectoral Committees shadow specific Government Departments and Votes as set out in this PBO Infographic.

The Comptroller & Auditor General (C&AG) publishes the audit of the Vote appropriation accounts for the previous financial year (Year N-1). The Dáil Committee of Public Accounts may then examine and report on the C&AG’s audit reports in Year N.

Both the Parliamentary Budget Office (PBO) and the Oireachtas Library & Research Service (L&RS) have key roles in supporting Committees. The PBO focuses on fiscal issues and the management of the public finances. The L&RS focuses on legislative scrutiny, in-depth policy analysis, and information services. Both services make their publications available online.

The Committees Secretariat supports the Committees and liaises with Government Departments, stakeholders and the other key actors.