

Budget Timetable

As part of the reformed approach, the annual Estimates of Expenditure will be dealt with as part of a new “whole of year” budgetary timetable. Under the new arrangements, which apply from the outset of 2012, Estimates allocations will be determined in the following manner.

Start of year: Multi-annual expenditure ceilings are known

The Comprehensive Expenditure Report 2012 – 2014 shows the spending allocations for each Department not just for 2012, but also for 2013 and 2014. This will be the norm for all future years. Ministers and officials have up to two years to plan their affairs so as to achieve policy objectives with these allocations. Oireachtas Committees will be key stakeholders in this ongoing, whole-of-year exercise.

Spring of each year: Engagement with Oireachtas Committees on allocations / Estimates

It is open to the Oireachtas Committees, from the early part of each year, to engage with Ministers and their Departments to exchange views on how the fixed allocations for future years should be allocated to best effect. These perspectives can be taken into account by Government as the Estimates allocations are considered over the remainder of the year.

April: Stability Programme Update

Just as the November 2011 Medium-Term Fiscal Statement set out the Government’s overall fiscal adjustment path for the period 2012-2015, the Stability Programme Update (SPU) published in April each year will adjust these targets as necessary to reflect economic developments, input from the assessments of the independent Fiscal Advisory Council and indeed the views of the Oireachtas Committees. In this context, the multi-year fiscal planning horizon will be extended by a further year, including the new overall expenditure figures.

Autumn of each year: Further engagement on expenditure policy

As the Government’s annual Estimates process becomes more advanced, Oireachtas Committees will have further opportunities to engage on specific policy proposals. The Committees will be informed by the range of VFM Reviews and focused policy analyses generated on an ongoing basis as part of the Government’s new VFM Code available [here](#). (link to code)

End of each year: Estimates are finalised

The Estimates for the coming year will be published as part of the annual Budget process, having been informed by the input of the Oireachtas Committees over the preceding year.

February of the following year: Revised Estimates and “Performance Budgets”

More detailed versions of the annual Estimates, which will now include key performance information, will be published and referred to Dáil Select Committees for consideration. In this context, Ministers and public service managers can expect to be held to account for delivery – or non-delivery – of the targets and objectives spelled out previously.