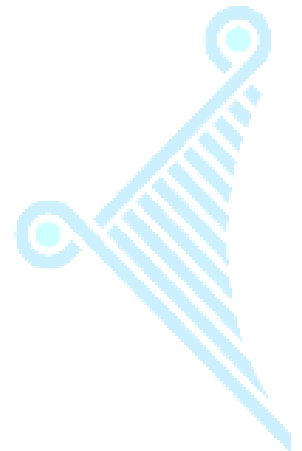


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# How a Budget Users Request is Analysed and Approved

Barry O'Brien  
Department of Public Expenditure & Reform

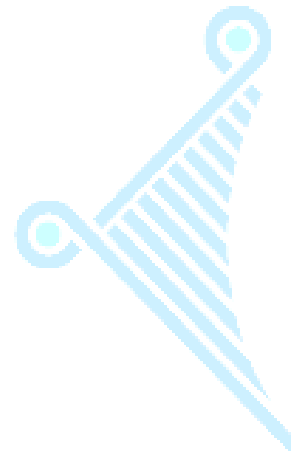
13<sup>th</sup> November 2013



# Presentation Overview

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- Vote Sections in the Expenditure Management divisions in the Department of Public Expenditure and Reform (DPER) analyse and make recommendations on Budget Users Requests.
  - What are Vote Sections?
- Division of expenditure management responsibility between DPER and the Accounting Officers for each Budget area.
- Overview of Vote Section work
  - Budgetary and Estimates processes
  - Sanctioning expenditure
  - Ongoing monitoring of expenditure trends.
- Critical success factors for Vote Sections



# What are Vote Sections?

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- Irish Government expenditure is broken into Voted and Non-Voted Expenditure. Voted is for ordinary services of Government Departments/Offices.
- The Irish Parliament approves blocks of expenditure known as Votes. Votes are coherent areas of expenditure usually represented by a Department or Office.
- 3 Expenditure Management Divisions in DPER are broken into Vote Sections which mirror the Votes.



# Division of Expenditure Management Responsibility

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- Departments/Offices (Budget Users) are accountable for their own operations and expenditure. The Accounting Officer (usually the Head of the Department/Office) is responsible for his/her stewardship of public money.
- DPER is responsible for policy on allocating public money across areas of Government expenditure and ensuring that expenditure is managed in line with these allocations by the Budget Users.



# Overview of Vote Section Work

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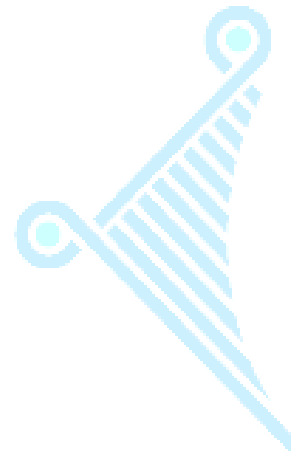
- Preparation for the Annual Budget and Expenditure Report within the Multi Annual Budgetary Process
- Preparation of the Estimates of Expenditure
- Sanctioning expenditure on services
- Ongoing monitoring of expenditure trends
- Advising Budget Users on Public Financial Procedures and Circulars/Guidelines in areas such as procurement, remuneration policy, etc.

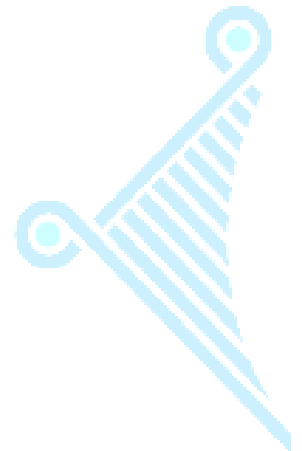
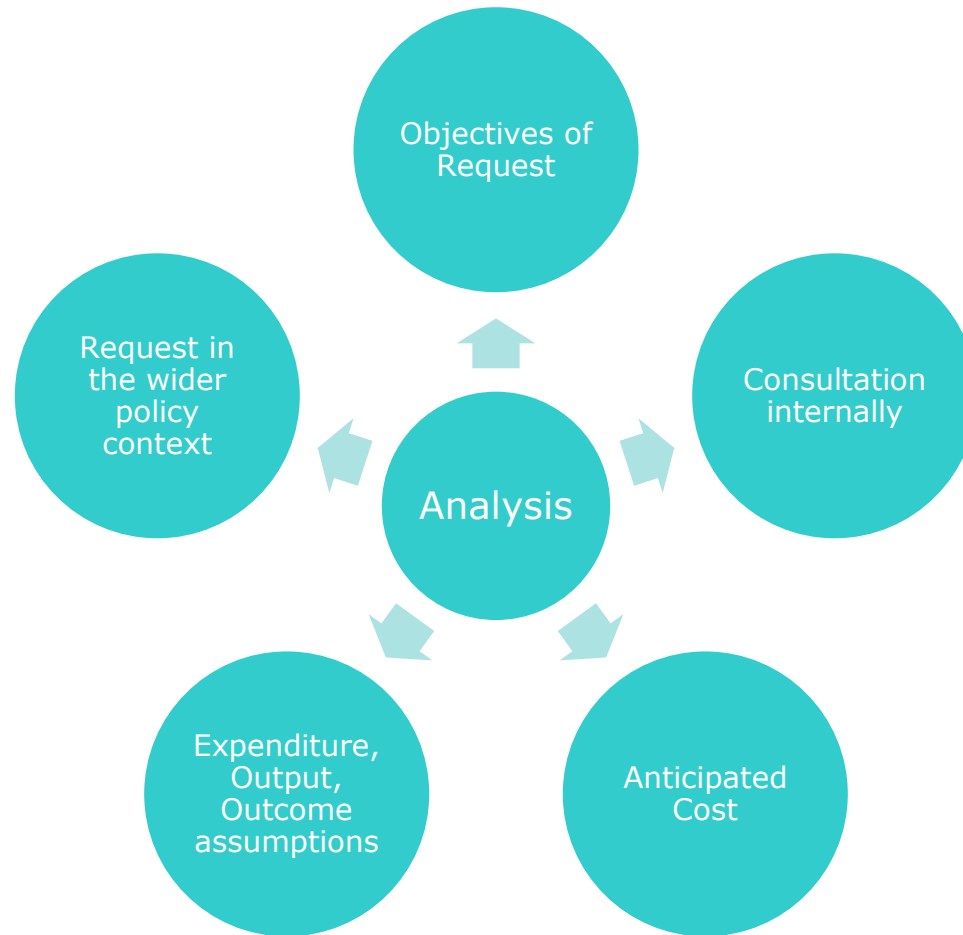


# Analysis of Budget Users Requests

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- Vote Sections analyse requests from Budget Users and make recommendations.
- Decisions on Budget Users requests for new policies/services/increased expenditure are a matter for Government.





# Critical Success Factors for Vote Sections

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- External Relationship Management
- Knowledge of how each Vote fits into the overall Budgetary Picture
- Internal Relationship Management
- Knowledge of Public Financial Procedures and relevant Rules/Circulars/Guidance





# Questions?

