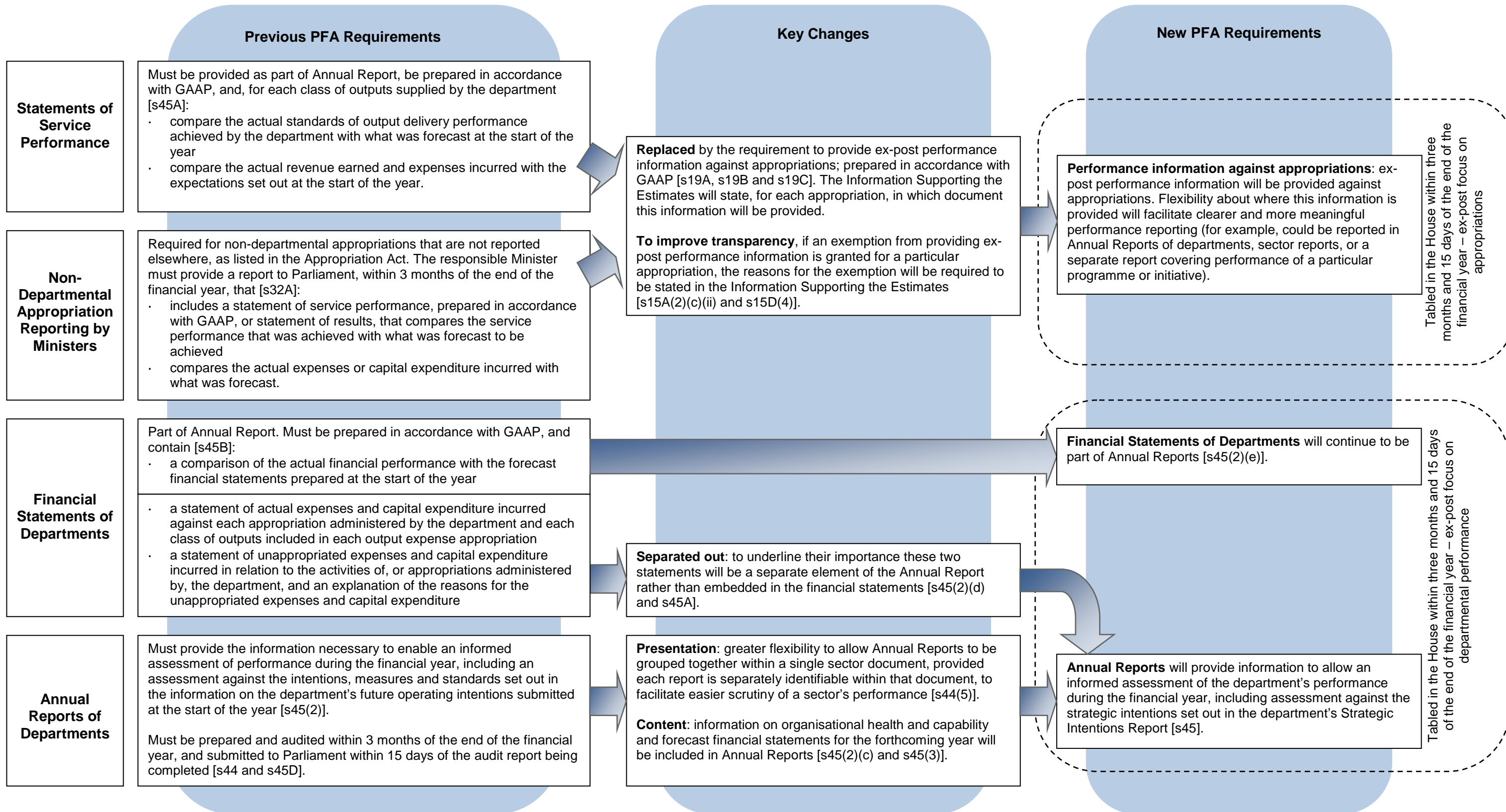
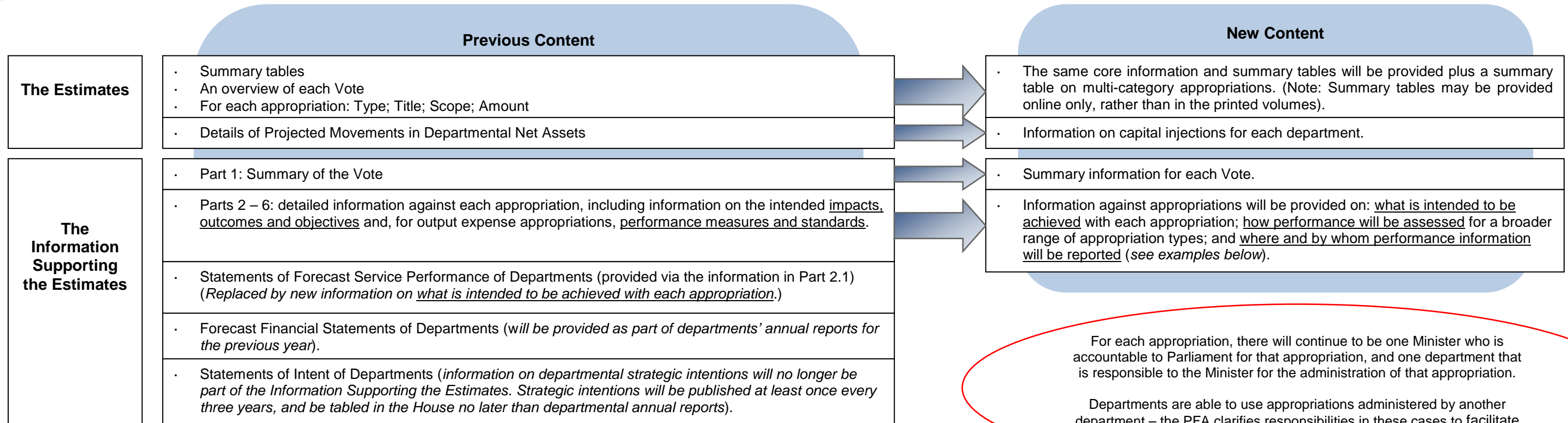


Tabled in the House on Budget Day – ex-ante focus on appropriations

Tabled in the House no later than departmental annual reports – ex-ante focus on departmental





Example of the content the Estimates will contain, noting that the actual format is yet to be decided: Departmental Output Expense Appropriation

[The administering department will continue to be stated for each Vote]	2010/11	2011/12					
Titles and scopes of Appropriations by Appropriation Type	Budgeted \$000	Estimated Actual \$000	Budget \$000	What is intended to be achieved with expenditure from this appropriation?	How is performance to be assessed?	Which agency will report performance?	Where performance will be reported to the House
Appropriation Title (M number) Appropriation scope statement	\$100	\$90	\$95	A description of what is intended to be achieved will be provided – could be stated in terms of outcomes, impacts or outputs, whichever is most appropriate.	Performance could be measured in terms of outcomes, impacts, outputs or service delivery performance, according to what is most meaningful for each appropriation.	States the agency that will be responsible for reporting performance against the appropriation at the end of the year.	Document in which performance information will be reported will be stated – most commonly departments' annual reports, but could also be, for example, a separate report for a specific programme or outcome.

Future Content Example, noting that the actual format is yet to be decided: Multi-Category Appropriation (MCA)

[The administering department will continue to be stated for each Vote]	2010/11	2011/12*						
Titles and scopes of Appropriations by Appropriation Type	Budgeted \$000	Estimated Actual \$000	Budget \$000	What is intended to be achieved with expenditure from this appropriation?	How is performance to be assessed?	Which agency will report performance?	Where performance will be reported to the House	
Multi-Category Appropriation Title (M number) Multi-Category Appropriation purpose statement	100	90	100*	...with the MCA as a whole.	...against the MCA as a whole.	States the agency responsible for administering the appropriation must provide information for the MCA as a whole.	Specifies where performance information for the MCA as a whole and each category of the MCA will be reported.	
<i>Departmental Output Expenses</i>								
Title Scope statement*	25	30	40	...with this category of the MCA.	...against this category of the MCA.	Administering department.	<p>* The key constraints for MCAs will be the scope statements for each category, the total amount for the appropriation as a whole, and the period.</p>	
<i>Non-Departmental Other Expenses</i>								
Title Scope statement*	25	15	15	...with this category of the MCA.	...against this category of the MCA.	Administering department.		
<i>Non-Departmental Capital Expenditure</i>								
Title Scope statement*	25	30	30	...with this category of the MCA.	...against this category of the MCA.	Administering department.		

