

**CHANGE:** The Estimates and supporting information will contain information on what is intended to be achieved with each appropriation, how this will be assessed, who will report the performance information after year-end and in what document the performance information will appear.

	Year 0						Year 1									
	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
Information relating to Year 1	Budget Policy Statement published and referred to FEC.		FEC examines and reports on Budget Policy Statement within 40 working days of presentation. House debates Budget Policy Statement and FEC report.			Budget documents presented to the House: <ul style="list-style-type: none"> <li>Estimates and supporting information</li> <li>Departmental SOIs</li> <li>Fiscal Strategy Report</li> <li>Economic and Fiscal Update</li> </ul>		FEC reviews fiscal strategy report and economic and fiscal update and reports to the House within 2 months of delivery of the Budget.				Half-year Economic and Fiscal Update presented and referred to FEC.				
						Main Appropriation (Estimates) Bill introduced. FEC allocates task of conducting examinations of Estimates to select committees.		Select committees examine Estimates and report to the House within 2 months of delivery of the Budget. Main Appropriation (Estimates) Bill passed within 3 months of delivery of the Budget.								
Information relating to Year 0						First Imprest Supply Bill for next year's interim supply introduced and passed.			Second Imprest Supply Bill may be introduced and passed.							
					Third Imprest Supply Bill may be introduced and passed.	Appropriation Bill (Supplementary Estimates) may be introduced. FEC may allocate task of conducting examinations of Supplementary Estimates to select committees.			Annual financial statements of the Government presented.			FEC conducts review of annual financial statements of the Government and reports to the House within 1 week of the first sitting day in the next calendar year.				4-hour debate on Government's financial position as reflected in FEC report on Government's financial statements, and financial reviews of performance and current operations of departments.
						Select committees examine Supplementary Estimates and report to House.		Departmental annual reports tabled and referred to select committees.				Select committees review of performance and current operations of departments and Offices of Parliament. Report to the House within 1 week of the first sitting day of the next calendar year.				Appropriation (Financial Review) Bill introduced.
								Section 32A Reports presented. FEC allocates task of reviewing to select committees.								Appropriation (Financial Review) Bill passed.

**Key**

- Estimates scrutiny
- Financial review of agencies
- Financial review of appropriations

**CHANGE:** At least once every 3 years strategic intentions will be tabled in the House no later than annual reports (but will be available on agencies' websites as soon as finalised).

**CHANGE:** Section 32A reporting mechanism stopped. The Estimates will state where performance will be reported for each appropriation at year-end e.g. the reporting could be in a departmental annual report or other document. If an exemption from reporting has been granted by the Minister of Finance then this will be stated in the Estimates. The exemptions can be granted for: departmental output expenses (including when a category within a MCA), or non-departmental expenses or non-departmental capital expenditure (including when either type is a category within a MCA).

**CHANGE:** May be presented as separately identifiable parts of a single sector volume.

**CHANGE:** Performance information on what achieved with appropriations will be provided in the document most recently identified in the Estimates or Supplementary Estimates (e.g. in the annual report).