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AUDITOR-GENERAL'S OFFICE

OVERVIEW

Mission Statement

To audit and report to the President and Parliament on the proper accounting of public moneys and the economic, efficient and effect and effective use of public resources to enhance public accountability.

FY2010 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2008	Estimated FY2009	Revised FY2009	Estimated FY2010	Change over FY2009	
TOTAL EXPENDITURE		\$15,729,534	\$20,026,700	\$17,182,000	\$20,681,500	\$3,499,500	20.4%
Main Estimates							
OPERATING EXPENDITURE		\$14,772,221	\$19,767,400	\$17,000,000	\$20,561,400 (i)	\$3,561,400	20.9%
<i>RUNNING COSTS</i>		<i>\$14,762,441</i>	<i>\$19,755,400</i>	<i>\$16,990,000</i>	<i>\$20,551,400</i>	<i>\$3,561,400</i>	<i>21.0%</i>
Expenditure on Manpower		\$13,000,494	\$16,000,000	\$14,090,000	\$16,957,300	\$2,867,300	20.3%
1400	Other Statutory Appointments	906,440	920,000	873,100	908,000	34,900	4.0
1500	Permanent Staff	12,051,852	15,034,400	13,152,900	16,038,200	2,885,300	21.9
1600	Temporary, Daily-Rated & Other Manpower	42,202	45,600	64,000	11,100	-52,900	-82.7
Other Operating Expenditure		\$1,761,947	\$3,755,400	\$2,900,000	\$3,594,100	\$694,100	23.9%
2100	Supplies & Services	1,112,983	2,810,500	2,449,700	2,627,700	178,000	7.3
2300	Manpower Development	287,822	744,300	356,200	790,400	434,200	121.9
2400	Public Relations & Exercises	45,425	105,000	31,000	65,800	34,800	112.3
2700	Equipment	315,558	94,000	63,000	110,000	47,000	74.6
2800	Financial Claims & Legal Expenses	160	1,600	100	200	100	100.0
<i>TRANSFERS</i>		<i>\$9,780</i>	<i>\$12,000</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>0.0%</i>
3600	Subventions	9,780	12,000	10,000	10,000	0	0.0

(i) Includes \$908,000 statutory expenditure (EOM).

Expenditure Estimates by Object Class - continued

Code	Object Class	Actual FY2008	Estimated FY2009	Revised FY2009	Estimated FY2010	Change over FY2009	
Development Estimates							
DEVELOPMENT EXPENDITURE		\$957,313	\$259,300	\$182,000	\$120,100	-\$61,900	-34.0%
5100	Direct Development	957,313	259,300	182,000	120,100	-61,900	-34.0

Establishment List

Category/Personnel	Actual FY2008	Estimated FY2009	Revised FY2009	Estimated FY2010
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	113	157	169	169
Auditing Service (2008)	91	134	140	140
Corporate Support	15	15	19	19
Management Executive Scheme (2008)	1	2	3	3
Management Support Scheme (2008)	3	3	4	4
Operations Support	3	3	3	3
TOTAL	114	158	170	170

FY2009 BUDGET

The revised FY2009 expenditure of the Auditor-General's Office (AGO) is projected to be \$17.18 million. This is an increase of \$1.45 million or 9.2% over the actual FY2008 expenditure of \$15.73 million. The increase is mainly due to higher expenditure on manpower (EOM) as a result of increases in manpower cost, and higher other operating expenditure (OOE) due to cash rental for AGO's office at Revenue House.

FY2010 BUDGET

The total expenditure of AGO in FY2010 is expected to be \$20.68 million, an increase of \$3.5 million or 20.4% over the FY2009 revised expenditure. Of this, \$20.56 million or 99.4% is for operating expenditure (which includes manpower cost) and \$120,100 or 0.6% is for development expenditure.

Operating Expenditure

The provision of \$20.56 million for operating expenditure is an increase of \$3.56 million or 20.9% over the FY2009 revised expenditure. This is mainly due to AGO filling up a number of vacant posts.

Development Expenditure

The provision of \$120,100 for FY2010 is to fund minor development projects.

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2007	Actual FY2008	Estimated FY2009	Revised FY2009	Estimated FY2010
DEVELOPMENT EXPENDITURE	...	...	\$957,313	\$259,300	\$182,000	\$120,100
<i>DIRECT DEVELOPMENT</i>	...	...	<i>957,313</i>	<i>259,300</i>	<i>182,000</i>	<i>120,100</i>
Audit Programme						
Minor Development Projects	...	...	957,313	259,300	182,000	120,100

KEY PERFORMANCE INDICATORS

Desired Outcomes

- Enhanced accountability of Public Entities
- Timely submission of the annual Report of the Auditor-General to the President
- Timely completion of audits of the Government financial statements and other accounts audited by the Auditor-General

Key Performance Indicators

Desired Outcome	Key Performance Indicator	Actual FY2007	Actual FY2008	Revised FY2009 (i)	Estimated FY2010
Enhanced accountability of Public Entities (ii)	Total number of Public Entities audited each year	18	18	18	18
	% of 16 largest Public Entities audited at least once in 5 years	100.0	100.0	81.3	87.5
	% of other Public Entities audited at least once in 7 years	71.8	85.0	72.1	82.0
Timely submission of the annual Report of the Auditor-General to the President	Submission of the annual Report of the Auditor-General to the President within 3 months of the Government's financial year-end (i.e. by the first working day of July)	1 Jul 08	1 Jul 09	1 Jul 10	1 Jul 11
Timely completion of audits of the Government financial statements and other accounts audited by the Auditor-General	% of audit reports signed within 3 months of the close of the financial year	100	100	100	100

(i) For more than a decade before FY2009, AGO did not audit the Town Councils and most Funds. They were audited by commercial auditors. With effect from FY2009, AGO resumed auditing these entities in rotation. Therefore the baseline number of entities has increased from 49 in FY2008 to 77 in FY2009.

(ii) A Public Entity or Fund which AGO has legal mandate to audit, the majority of which are statutory Boards and Town Councils.