

HEAD C

AUDITOR-GENERAL'S OFFICE

OVERVIEW

Mission Statement

To audit and report to the President and Parliament, in accordance with the law, on the proper accounting of public moneys and use of public resources so as to enhance public accountability.

FY2011 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2009	Estimated FY2010	Revised FY2010	Estimated FY2011	Change over FY2010	
	TOTAL EXPENDITURE	\$17,545,923	\$20,681,500	\$21,581,500	\$21,711,200	\$129,700	0.6%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$17,366,123	\$20,561,400	\$21,461,400	\$21,339,500	-\$121,900	-0.6%
	<i>RUNNING COSTS</i>	<i>\$17,356,390</i>	<i>\$20,551,400</i>	<i>\$21,451,400</i>	<i>\$21,329,500</i>	<i>-\$121,900</i>	<i>-0.6%</i>
	Expenditure on Manpower	\$14,001,793	\$16,957,300	\$18,451,400	\$18,008,000	-\$443,400	-2.4%
1400	Other Statutory Appointments	872,339	908,000	1,168,200	908,000	-260,200	-22.3
1500	Permanent Staff	13,054,493	16,038,200	17,203,600	17,030,000	-173,600	-1.0
1600	Temporary, Daily-Rated & Other Staff	74,961	11,100	79,600	70,000	-9,600	-12.1
	Other Operating Expenditure	\$3,354,597	\$3,594,100	\$3,000,000	\$3,321,500	\$321,500	10.7%
2100	Consumption of Products & Services	2,461,399	2,627,700	2,297,500	2,698,700	401,200	17.5
2300	Manpower Development	391,040	790,400	455,000	509,300	54,300	11.9
2400	International & Public Relations, Public Communications	37,271	65,800	44,600	54,300	9,700	21.7
2700	Asset Acquisition	464,788	110,000	202,700	59,000	-143,700	-70.9
2800	Miscellaneous	100	200	200	200	0	0.0
	<i>TRANSFERS</i>	<i>\$9,734</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>0.0%</i>
3800	International Organisations & Overseas Development Assistance	9,734	10,000	10,000	10,000	0	0.0

¹ Includes \$908,000 statutory expenditure (EOM) in Estimated FY2011.

Code	Object Class	Actual FY2009	Estimated FY2010	Revised FY2010	Estimated FY2011	Change over FY2010
	Development Estimates					
	DEVELOPMENT EXPENDITURE	\$179,800	\$120,100	\$120,100	\$371,700	\$251,600 209.5%
5100	Government Development	179,800	120,100	120,100	371,700	251,600 209.5

Establishment List

Category/Personnel	Actual FY2009	Estimated FY2010	Revised FY2010	Estimated FY2011
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	144	169	169	181
Auditing Service (2008)	120	140	139	151
Corporate Support	15	19	19	19
Management Executive Scheme (2008)	2	3	4	4
Management Support Scheme (2008)	4	4	4	4
Operations Support	3	3	3	3
TOTAL	145	170	170	182

FY2010 BUDGET

The revised FY2010 expenditure of the Auditor-General's Office (AGO) is projected to be \$21.58 million. This is an increase of \$4.04 million or 23.0% over the actual FY2009 expenditure of \$17.55 million. The increase is mainly due to higher expenditure on manpower (EOM) as a result of an increase in headcount and higher bonus payments.

FY2011 BUDGET

The total expenditure of AGO in FY2011 is expected to be \$21.71 million, an increase of \$129,700 million or 0.6% over the FY2010 revised expenditure of \$21.58 million. Of this, \$21.34 million or 98.3% is for operating expenditure (which includes manpower cost) and \$371,700 million or 1.7% is for development expenditure.

Operating Expenditure

The provision of \$21.34 million for operating expenditure is a decrease of \$121,900 million or 0.6% over the FY2010 revised expenditure. This is mainly due to a lower provision for bonus payments, offset by an increase in headcount.

Development Expenditure

The provision of \$371,700 million for FY2011 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	21,329,500	10,000	21,339,500	371,700	21,711,200
	Total	\$21,329,500	\$10,000	\$21,339,500	\$371,700	\$21,711,200

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2008	Actual FY2009	Estimated FY2010	Revised FY2010	Estimated FY2011
DEVELOPMENT EXPENDITURE	...	...	\$179,800	\$120,100	\$120,100	\$371,700
<i>GOVERNMENT DEVELOPMENT</i>	...	...	<i>179,800</i>	<i>120,100</i>	<i>120,100</i>	<i>371,700</i>
Audit Programme						
Minor Development Projects	...	...	179,800	120,100	120,100	371,700

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 FY2008	Actual FY2009	Revised FY2010	Estimated FY2011
Enhanced accountability of Public Entities	Total number of Public Entities audited each year	18	18	17	15
	% of 16 largest Public Entities audited at least once in 5 years	100	81.25	87.5	87.5
	% of other Public Entities audited at least once in 7 years	85	72.13	77.05	83.61
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 by the second working day of July	1 Jul 09	13 Jul 10 ²	4 Jul 11	3 Jul 12
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	92 ³	100	100

² A principle feature of the Report of the Auditor-General is a statement that the Auditor-General has issued his audit opinion on the Government Financial Statements (GFS) for the financial year ended. On 9 July 2010, AGO received the final GFS for FY2009/10 upon which the Auditor-General issued his audit opinion on the GFS on the same day. The Auditor-General subsequently signed and submitted his Report to the President on 13 July, the second working day after the issuance of his audit opinion on the GFS.

³ One set of financial statements was not received by AGO by the prescribed time for the timely issuing of the Auditor-General's audit report. See Footnote 1.