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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.

FY2012 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2010	Estimated FY2011	Revised FY2011	Estimated FY2012	Change over FY2011	
	TOTAL EXPENDITURE	\$21,054,392	\$21,711,200	\$23,948,100	\$24,890,400	\$942,300	3.9%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$20,946,930	\$21,339,500	\$23,803,100	\$24,690,400	\$887,300	3.7%
	<i>RUNNING COSTS</i>	<i>\$20,938,324</i>	<i>\$21,329,500</i>	<i>\$23,793,100</i>	<i>\$24,680,400</i>	<i>\$887,300</i>	<i>3.7%</i>
	Expenditure on Manpower	\$18,175,083	\$18,008,000	\$20,614,400	\$21,271,100	\$656,700	3.2%
1400	Other Statutory Appointments	1,174,199	908,000	996,600	898,000	-98,600	-9.9
1500	Permanent Staff	16,936,374	17,030,000	19,564,800	20,348,200	783,400	4.0
1600	Temporary, Daily-Rated & Other Staff	64,510	70,000	53,000	24,900	-28,100	-53.0
	Other Operating Expenditure	\$2,763,242	\$3,321,500	\$3,178,700	\$3,409,300	\$230,600	7.3%
2100	Consumption of Products & Services	2,174,383	2,698,700	2,591,900	2,564,400	-27,500	-1.1
2300	Manpower Development	423,324	509,300	407,100	611,200	204,100	50.1
2400	International & Public Relations, Public Communications	36,271	54,300	43,800	99,500	55,700	127.2
2700	Asset Acquisition	129,163	59,000	111,500	134,000	22,500	20.2
2800	Miscellaneous	100	200	24,400	200	-24,200	-99.2
	<i>TRANSFERS</i>	<i>\$8,606</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	8,606	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$107,462	\$371,700	\$145,000	\$200,000	\$55,000	37.9%
5100	Government Development	107,462	371,700	145,000	200,000	55,000	37.9

¹ Estimated FY2012 includes \$898,000 statutory expenditure (EOM).

Establishment List

Category/Personnel	Actual FY2010	Estimated FY2011	Revised FY2011	Estimated FY2012
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	158	181	181	181
Auditing Service (2008)	133	151	1	1
Auditing Service (2011)	0	0	149	149
Corporate Support	15	19	20	20
Management Executive Scheme (2008)	3	4	4	4
Management Support Scheme (2008)	4	4	4	4
Operations Support	3	3	3	3
TOTAL	159	182	182	182

FY2011 BUDGET

The revised FY2011 expenditure of the Auditor-General's Office (AGO) is projected to be \$23.95 million. This is an increase of \$2.89 million or 13.7% over the actual FY2010 expenditure of \$21.05 million. The increase is mainly due to higher expenditure on manpower (EOM) as a result of an increase in headcount and revision of the Auditing Service scheme.

FY2012 BUDGET

The total expenditure of AGO in FY2012 is expected to be \$24.89 million, an increase of \$942,300 or 3.9% over the FY2011 revised expenditure of \$23.95 million. Of this, \$24.69 million or 99.2% is for operating expenditure (which includes manpower cost) and \$200,000 or 0.8% is for development expenditure.

Operating Expenditure

The provision of \$24.69 million for operating expenditure is an increase of \$887,300 or 3.7% over the FY2011 revised expenditure.

Development Expenditure

The provision of \$200,000 for FY2012 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	24,680,400	10,000	24,690,400	200,000	24,890,400
	Total	\$24,680,400	\$10,000	\$24,690,400	\$200,000	\$24,890,400

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2009	Actual FY2010	Estimated FY2011	Revised FY2011	Estimated FY2012
DEVELOPMENT EXPENDITURE	...	...	\$107,462	\$371,700	\$145,000	\$200,000
<i>GOVERNMENT DEVELOPMENT</i>	...	...	<i>107,462</i>	<i>371,700</i>	<i>145,000</i>	<i>200,000</i>
Audit Programme						
Minor Development Projects	...	...	107,462	371,700	145,000	200,000

KEY PERFORMANCE INDICATORS

Desired Outcomes

- Enhanced accountability of statutory boards and Government funds
- 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 FY2009	Actual FY2010	Revised FY2011	Estimated FY2012
Enhanced accountability of statutory boards and Government funds ²	Total number of statutory boards and Government funds ³ audited each year	14	16	11	14
	% of 10 largest statutory boards and 3 largest Government funds ⁴ audited at least once in 5 years	92	100	100	100
	% of other statutory boards and Government funds audited at least once in 7 years	83	90	96	100
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	13 Jul 10	15 Jul 11 ⁵	3 Jul 2012	2 Jul 2013
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	92	86 ⁶	100	100

² With effect from FY2012, this desired outcome has been refined to better reflect AGO's focus on statutory boards and Government funds. The three Key Performance Indicators for this outcome and prior years' comparative figures have been adjusted accordingly.

³ Government funds, used in this context, are funds whose enabling Acts require separate accounts to be prepared and audited by the Auditor-General or another auditor.

⁴ The 10 largest statutory boards and 3 largest Government funds are determined based on auditable dollars, a proxy for AGO's audit workload. Auditable dollars is the sum of the revenue, expenditure, assets and liabilities of an entity.

⁵ A key component 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 covered by his Report. On 14 July 2011, AGO received the final GFS for FY2010/11 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 15 July, the first working day after the issuance of his audit opinion on the GFS for FY2010/11.

⁶ Two sets of financial statements were not received by AGO within the 3-month period.

