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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.

FY2013 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2011	Estimated FY2012	Revised FY2012	Estimated FY2013	Change over FY2012	
	TOTAL EXPENDITURE	\$23,276,355	\$24,890,400	\$25,447,800	\$28,037,100	\$2,589,300	10.2%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$23,158,293	\$24,690,400	\$25,309,500	\$27,957,900	\$2,648,400	10.5%
	<i>RUNNING COSTS</i>	<i>\$23,149,944</i>	<i>\$24,680,400</i>	<i>\$25,300,000</i>	<i>\$27,947,900</i>	<i>\$2,647,900</i>	<i>10.5%</i>
	Expenditure on Manpower	\$20,024,986	\$21,271,100	\$22,002,200	\$24,463,200	\$2,461,000	11.2%
1400	Other Statutory Appointments	988,041	898,000	910,300	909,600	-700	-0.1
1500	Permanent Staff	18,983,209	20,348,200	21,077,000	23,527,500	2,450,500	11.6
1600	Temporary, Daily-Rated & Other Staff	53,736	24,900	14,900	26,100	11,200	75.2
	Other Operating Expenditure	\$3,124,957	\$3,409,300	\$3,297,800	\$3,484,700	\$186,900	5.7%
2100	Consumption of Products & Services	2,456,018	2,564,400	2,616,700	2,787,500	170,800	6.5
2300	Manpower Development	394,658	611,200	465,100	561,000	95,900	20.6
2400	International & Public Relations, Public Communications	42,384	99,500	63,100	113,900	50,800	80.5
2700	Asset Acquisition	231,787	134,000	152,800	22,100	-130,700	-85.5
2800	Miscellaneous	110	200	100	200	100	100.0
	<i>TRANSFERS</i>	<i>\$8,349</i>	<i>\$10,000</i>	<i>\$9,500</i>	<i>\$10,000</i>	<i>\$500</i>	<i>5.3%</i>
3800	International Organisations & Overseas Development Assistance	8,349	10,000	9,500	10,000	500	5.3
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$118,062	\$200,000	\$138,300	\$79,200	-\$59,100	-42.7%
5100	Government Development	118,062	200,000	138,300	79,200	-59,100	-42.7

¹ Estimated FY2013 includes \$909,600 statutory expenditure (EOM).

Establishment List

Category/Personnel	Actual FY2011	Estimated FY2012	Revised FY2012	Estimated FY2013
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	158	181	181	177
Auditing Service (2008)	1	1	1	0
Auditing Service (2011)	132	149	148	152
Corporate Support	14	20	10	3
Management Executive Scheme (2008)	4	4	5	5
Management Support Scheme (2008)	4	4	14	14
Operations Support	3	3	3	3
TOTAL	159	182	182	178

FY2012 BUDGET

The revised FY2012 expenditure of the Auditor-General's Office (AGO) is projected to be \$25.45 million. This is an increase of \$2.17 million or 9.3% over the actual FY2011 expenditure of \$23.28 million. The increase is mainly due to higher expenditure on manpower (EOM) as a result of an increase in headcount.

FY2013 BUDGET

The total expenditure of AGO in FY2013 is expected to be \$28.04 million, an increase of \$2.59 million or 10.2% over the FY2012 revised expenditure of \$25.45 million. Of this, \$27.96 million or 99.7% is for operating expenditure and \$79,200 or 0.3% is for development expenditure.

Operating Expenditure

The provision of \$27.96 million for operating expenditure is an increase of \$2.65 million or 10.5% over the FY2012 revised expenditure. The increase is mainly due to higher EOM as AGO fills up its vacant posts.

Development Expenditure

The provision of \$79,200 for FY2013 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	27,947,900	10,000	27,957,900	79,200	28,037,100
	Total	\$27,947,900	\$10,000	\$27,957,900	\$79,200	\$28,037,100

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2010	Actual FY2011	Estimated FY2012	Revised FY2012	Estimated FY2013
DEVELOPMENT EXPENDITURE	...	...	\$118,062	\$200,000	\$138,300	\$79,200
<i>GOVERNMENT DEVELOPMENT</i>	...	...	<i>118,062</i>	<i>200,000</i>	<i>138,300</i>	<i>79,200</i>
Audit Programme						
Minor Development Projects	...	...	118,062	200,000	138,300	79,200

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 FY2010	Actual FY2011	Revised FY2012	Estimated FY2013
Enhanced accountability of statutory boards and Government funds	Total number of statutory boards and Government funds ² audited each year	16	11	15	15
	% of 10 largest statutory boards and 3 largest Government funds ³ audited at least once in 5 years	100	100	100	100
	% of other statutory boards and Government funds audited at least once in 7 years	90	96	100	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	15 July 2011	20 July 2012 ⁴	2 July 2013	2 July 2014
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	86	83 ⁵	100	100

² 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.

³ 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.

⁴ 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 19 July 2012, AGO received the final GFS for FY2011/2012 upon which the Auditor-General issued his audit opinion on the GFS on the next day (20 July 2012). The Auditor-General subsequently signed and submitted his Report to the President on the same day.

⁵ Two sets of financial statements were not received by AGO within the 3-month period for the timely issue of the audit reports.