

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.

FY2014 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2012	Estimated FY2013	Revised FY2013	Estimated FY2014	Change over FY2013	
	TOTAL EXPENDITURE	\$24,947,563	\$28,037,100	\$27,437,100	\$29,904,700	\$2,467,600	9.0%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$24,815,875	\$27,957,900	\$27,357,900	\$29,780,400	\$2,422,500	8.9%
	<i>RUNNING COSTS</i>	<i>\$24,806,868</i>	<i>\$27,947,900</i>	<i>\$27,348,400</i>	<i>\$29,729,300</i>	<i>\$2,380,900</i>	<i>8.7%</i>
	Expenditure on Manpower	\$21,904,423	\$24,463,200	\$24,169,300	\$25,698,000	\$1,528,700	6.3%
1400	Other Statutory Appointments	905,789	909,600	974,600	888,500	-86,100	-8.8
1500	Permanent Staff	20,980,065	23,527,500	23,185,800	24,799,700	1,613,900	7.0
1600	Temporary, Daily-Rated & Other Staff	18,569	26,100	8,900	9,800	900	10.1
	Other Operating Expenditure	\$2,902,445	\$3,484,700	\$3,179,100	\$4,031,300	\$852,200	26.8%
2100	Consumption of Products & Services	2,365,281	2,787,500	2,533,100	3,410,200	877,100	34.6
2300	Manpower Development	383,450	561,000	334,600	468,200	133,600	39.9
2400	International & Public Relations, Public Communications	49,530	113,900	141,700	87,600	-54,100	-38.2
2700	Asset Acquisition	104,083	22,100	169,600	65,200	-104,400	-61.6
2800	Miscellaneous	100	200	100	100	0	0.0
	<i>TRANSFERS</i>	<i>\$9,008</i>	<i>\$10,000</i>	<i>\$9,500</i>	<i>\$51,100</i>	<i>\$41,600</i>	<i>437.9%</i>
3500	Social Transfers to Individuals	0	0	0	41,100	41,100	n.a.
3800	International Organisations & Overseas Development Assistance	9,008	10,000	9,500	10,000	500	5.3
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$131,688	\$79,200	\$79,200	\$124,300	\$45,100	56.9%
5100	Government Development	131,688	79,200	79,200	124,300	45,100	56.9

¹ Estimated FY2014 includes \$888,500 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2012	Estimated FY2013	Revised FY2013	Estimated FY2014
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	171	177	177	181
Auditing Service (2008)	1	0	0	0
Auditing Service (2011)	145	152	153	157
Corporate Support	3	3	3	3
Management Executive Scheme (2008)	5	5	5	5
Management Support Scheme (2008)	14	14	13	13
Operations Support	3	3	3	3
TOTAL	172	178	178	182

FY2013 BUDGET

The revised FY2013 expenditure of the Auditor-General's Office (AGO) is projected to be \$27.44 million. This is an increase of \$2.49 million or 10.0% over the actual FY2012 expenditure of \$24.95 million. The increase is mainly due to higher expenditure on manpower (EOM).

FY2014 BUDGET

The total expenditure of AGO in FY2014 is expected to be \$29.90 million, an increase of \$2.47 million or 9.0% over the FY2013 revised expenditure of \$27.44 million. Of this, \$29.78 million or 99.6% is for operating expenditure and \$124,300 or 0.4% is for development expenditure.

Operating Expenditure

The provision of \$29.78 million for operating expenditure is an increase of \$2.42 million or 8.9% over the FY2013 revised expenditure of \$27.36 million. The increase is mainly due to higher EOM and higher information and communication technology (ICT) costs.

Development Expenditure

The provision of \$124,300 for FY2014 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	29,729,300	51,100	29,780,400	124,300	29,904,700
	Total	\$29,729,300	\$51,100	\$29,780,400	\$124,300	\$29,904,700

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2011	Actual FY2012	Estimated FY2013	Revised FY2013	Estimated FY2014
DEVELOPMENT EXPENDITURE	...	...	\$131,688	\$79,200	\$79,200	\$124,300
<i>GOVERNMENT DEVELOPMENT</i>	...	...	<i>131,688</i>	<i>79,200</i>	<i>79,200</i>	<i>124,300</i>
Audit Programme						
Minor Development Projects	...	...	131,688	79,200	79,200	124,300

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 FY2011	Actual FY2012	Revised FY2013	Estimated FY2014
Enhanced accountability of statutory boards and Government funds	Total number of statutory boards and Government funds ² audited each year	11	15	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	96	100	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	20 Jul 2012 ⁴	1 Jul 2013	2 Jul 2014	2 Jul 2015
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	83 ⁵	92 ⁶	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.

⁶ One set of financial statements was not received by AGO within the 3-month period for the timely issue of the audit report.