

## HEAD C

### AUDITOR-GENERAL'S OFFICE

#### OVERVIEW

##### Mission Statement

To audit and report to the President and Parliament on the proper accounting and use of public resources so as to enhance public accountability and help strengthen the financial governance of the public service.

#### FY2019 EXPENDITURE ESTIMATES

##### Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
	<b>TOTAL EXPENDITURE</b>	<b>\$32,516,191</b>	<b>\$34,019,800</b>	<b>\$32,002,000</b>	<b>\$32,990,400</b>	<b>\$988,400</b>	<b>3.1%</b>
	Main Estimates						
	<b>OPERATING EXPENDITURE<sup>1</sup></b>	<b>\$32,041,618</b>	<b>\$33,850,100</b>	<b>\$31,841,000</b>	<b>\$32,813,700</b>	<b>\$972,700</b>	<b>3.1%</b>
	<i>RUNNING COSTS</i>	<i>\$31,956,411</i>	<i>\$33,733,600</i>	<i>\$31,751,500</i>	<i>\$32,699,200</i>	<i>\$947,700</i>	<i>3.0%</i>
	<b>Expenditure on Manpower</b>	<b>\$27,009,952</b>	<b>\$28,061,000</b>	<b>\$26,660,900</b>	<b>\$27,473,100</b>	<b>\$812,200</b>	<b>3.0%</b>
1400	Other Statutory Appointments	1,002,680	1,007,300	1,016,300	1,007,300	-9,000	-0.9
1500	Permanent Staff	25,999,246	27,042,700	25,633,600	26,454,800	821,200	3.2
1600	Temporary, Daily-Rated & Other Staff	8,026	11,000	11,000	11,000	0	0.0
	<b>Other Operating Expenditure</b>	<b>\$4,946,459</b>	<b>\$5,672,600</b>	<b>\$5,090,600</b>	<b>\$5,226,100</b>	<b>\$135,500</b>	<b>2.7%</b>
2100	Consumption of Products & Services	4,384,631	4,741,600	4,342,500	4,342,700	200	0.0
2300	Manpower Development	448,435	534,100	466,300	516,000	49,700	10.7
2400	International & Public Relations, Public Communications	49,567	76,800	52,800	99,300	46,500	88.1
2700	Asset Acquisition	63,813	320,000	229,000	268,100	39,100	17.1
2800	Miscellaneous	13	100	0	0	0	n.a.
	<i>TRANSFERS</i>	<i>\$85,207</i>	<i>\$116,500</i>	<i>\$89,500</i>	<i>\$114,500</i>	<i>\$25,000</i>	<i>27.9%</i>
3500	Social Transfers to Individuals	74,727	105,000	78,000	103,000	25,000	32.1
3600	Transfers to Institutions & Organisations	1,500	1,500	1,500	1,500	0	0.0
3800	International Organisations & Overseas Development Assistance	8,980	10,000	10,000	10,000	0	0.0
	<b>OTHER CONSOLIDATED FUND OUTLAYS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>n.a.</b>
4600	Loans and Advances (Disbursement)	0	0	0	5,800	5,800	n.a.
	Development Estimates						
	<b>DEVELOPMENT EXPENDITURE</b>	<b>\$474,573</b>	<b>\$169,700</b>	<b>\$161,000</b>	<b>\$176,700</b>	<b>\$15,700</b>	<b>9.8%</b>
5100	Government Development	474,573	169,700	161,000	176,700	15,700	9.8

<sup>1</sup> Estimated FY2019 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

**Establishment List**

Category/Personnel	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
<b>OTHER STATUTORY APPOINTMENTS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Auditor-General	1	1	1	1
<b>PERMANENT STAFF</b>	<b>184</b>	<b>205</b>	<b>205</b>	<b>205</b>
Auditing Service (2011)	158	179	179	179
Corporate Support	6	6	0	0
Management Executive Scheme (2008)	11	11	11	11
Management Support Scheme (2008)	6	6	12	12
Operations Support	3	3	3	3
<b>TOTAL</b>	<b>185</b>	<b>206</b>	<b>206</b>	<b>206</b>

**FY2018 BUDGET**

The revised FY2018 expenditure of the Auditor-General's Office (AGO) is projected to be \$32.00 million. This is a decrease of \$0.51 million or 1.6% over the actual FY2017 expenditure of \$32.52 million.

**FY2019 BUDGET**

The total expenditure of AGO in FY2019 is expected to be \$32.99 million, an increase of \$0.99 million or 3.1% over the revised FY2018 expenditure of \$32.00 million. Of this, \$32.81 million or 99.5% is for operating expenditure and \$0.18 million or 0.5% is for development expenditure.

***Operating Expenditure***

The provision of \$32.81 million for FY2019 operating expenditure is an increase of \$0.97 million or 3.1% over the revised FY2018 operating expenditure of \$31.84 million.

***Development Expenditure***

The provision of \$0.18 million for FY2019 is to fund minor development projects.

***Other Consolidated Fund Outlays***

Advances to public officers on official duty overseas are projected to be \$5,800 for FY2019.

**Total Expenditure by Programme**

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	32,699,200	114,500	32,813,700	176,700	32,990,400
	<b>TOTAL</b>	<b>\$32,699,200</b>	<b>\$114,500</b>	<b>\$32,813,700</b>	<b>\$176,700</b>	<b>\$32,990,400</b>

**Development Expenditure by Project**

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2016	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
<b>DEVELOPMENT EXPENDITURE</b>	...	...	<b>\$474,573</b>	<b>\$169,700</b>	<b>\$161,000</b>	<b>\$176,700</b>
<i>GOVERNMENT DEVELOPMENT</i>	...	...	<i>474,573</i>	<i>169,700</i>	<i>161,000</i>	<i>176,700</i>
<b>Audit Programme</b>						
Minor Development Projects	...	...	474,573	169,700	161,000	176,700

## KEY PERFORMANCE INDICATORS

### Desired Outcomes

- Enhanced accountability of Statutory Boards and 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	Performance Indicator	Actual FY2016	Actual FY2017	Revised FY2018	Estimated FY2019
Enhanced accountability of Statutory Boards and Funds	Total number of Statutory Boards and Funds <sup>1</sup> audited each year	16	13 <sup>3</sup>	14 <sup>3</sup>	14 <sup>3</sup>
	% of 10 largest Statutory Boards and 3 largest Funds <sup>2</sup> audited at least once in 5 years	100	100	100	100
	% of other Statutory Boards and Funds audited at least once in 7 years	100	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	4 Jul 2017	3 Jul 2018	2 Jul 2019	2 Jul 2020
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

<sup>1</sup> Funds whose enabling Acts provide for the Auditor-General to audit the accounts and for the accounts to be presented to Parliament.

<sup>2</sup> The 10 largest statutory boards and 3 largest funds are determined based on auditable dollars, which reflects the size and complexity of the operations of the entity. Auditable dollars are the sum of the revenue, expenditure, assets and liabilities of an entity.

<sup>3</sup> This does not include thematic audits.