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.

FY2018 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
	TOTAL EXPENDITURE	$31,892,785	$34,829,300	$32,777,700	$34,019,800	$1,242,100	3.8%
	Main Estimates						
	OPERATING EXPENDITURE[1]	$31,575,928	$34,339,700	$32,305,500	$33,850,100	$1,544,600	4.8%
	RUNNING COSTS	*$31,494,481*	*$34,217,000*	*$32,182,800*	*$33,733,600*	*$1,550,800*	*4.8%*
	Expenditure on Manpower	$26,272,930	$28,647,700	$26,694,000	$28,061,000	$1,367,000	5.1%
1400	Other Statutory Appointments	1,002,680	985,800	1,007,300	1,007,300	0	0.0
1500	Permanent Staff	25,259,315	27,648,400	25,673,200	27,042,700	1,369,500	5.3
1600	Temporary, Daily-Rated & Other Staff	10,936	13,500	13,500	11,000	-2,500	-18.5
	Other Operating Expenditure	$5,221,550	$5,569,300	$5,488,800	$5,672,600	$183,800	3.3%
2100	Consumption of Products & Services	4,654,853	4,686,400	4,682,400	4,741,600	59,200	1.3
2300	Manpower Development	470,311	607,500	542,500	534,100	-8,400	-1.5
2400	International & Public Relations, Public Communications	63,587	92,200	77,700	76,800	-900	-1.2
2700	Asset Acquisition	32,798	183,200	186,100	320,000	133,900	72.0
2800	Miscellaneous	0	0	100	100	0	0.0
	TRANSFERS	*$81,448*	*$122,700*	*$122,700*	*$116,500*	*-$6,200*	*-5.1%*
3500	Social Transfers to Individuals	70,917	111,200	111,200	105,000	-6,200	-5.6
3600	Transfers to Institutions & Organisations	1,500	1,500	1,500	1,500	0	0.0
3800	International Organisations & Overseas Development Assistance	9,031	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$316,857	$489,600	$472,200	$169,700	-$302,500	-64.1%
5100	Government Development	316,857	489,600	472,200	169,700	-302,500	-64.1

[1] Estimated FY2018 includes $158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	187	201	205	205
Auditing Service (2011)	162	175	179	179
Corporate Support	0	0	6	6
Management Executive Scheme (2008)	10	11	11	11
Management Support Scheme (2008)	12	12	6	6
Operations Support	3	3	3	3
TOTAL	188	202	206	206

FY2017 BUDGET

The revised FY2017 expenditure of the Auditor-General's Office (AGO) is projected to be $32.78 million. This is an increase of $0.88 million or 2.8% over the actual FY2016 expenditure of $31.89 million.

FY2018 BUDGET

The total expenditure of AGO in FY2018 is expected to be $34.02 million, an increase of $1.24 million or 3.8% over the revised FY2017 expenditure of $32.78 million. Of this, $33.85 million or 99.5% is for operating expenditure and $0.17 million or 0.5% is for development expenditure.

Operating Expenditure

The provision of $33.85 million for FY2018 operating expenditure is an increase of $1.54 million or 4.8% over the FY2017 revised expenditure of $32.31 million.

Development Expenditure

The provision of $0.17 million for FY2018 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	33,733,600	116,500	33,850,100	169,700	34,019,800
	TOTAL	$33,733,600	$116,500	$33,850,100	$169,700	$34,019,800

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2015	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
DEVELOPMENT EXPENDITURE	...	...	$316,857	$489,600	$472,200	$169,700
GOVERNMENT DEVELOPMENT	*...*	*...*	*316,857*	*489,600*	*472,200*	*169,700*
Audit Programme						
Minor Development Projects	...	...	316,857	489,600	472,200	169,700

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 FY2015	Actual FY2016	Revised FY2017	Estimated FY2018
Enhanced accountability of Statutory Boards and Funds	Total number of Statutory Boards and Funds[1] audited each year	16	16	13[4]	13
	% of 10 largest Statutory Boards and 3 largest Funds[2] 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	14 Jul 2016[3]	4 Jul 2017	3 Jul 2018	2 Jul 2019
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[3]	100	100	100

[1] Funds whose enabling Acts provide for the Auditor-General to audit the accounts and for the accounts to be presented to Parliament.
[2] The 10 largest statutory boards and 3 largest funds are determined based on auditable dollars, which reflect the size and complexity of the operations of the entity. Auditable dollars is the sum of the revenue, expenditure, assets and liabilities of an entity.
[3] The revised revenue and expenditure for FY2015 was approved by Parliament in mid-April 2016 when the Budget for the new financial year, FY2016, was approved. In previous years, Parliament's approval was in mid-March. The timeline for the preparation of the Government Financial Statements and the audit for FY2015/16 was thus extended accordingly.
[4] This does not include a thematic audit (a new initiative) carried out in one Statutory Board and one Fund.