

VOTE *Audit*

Footnotes

- Note 1** The Office of the Auditor-General is an Office of Parliament under the Public Finance Act 1989.
- Note 2** The “Other” appropriation meets the costs of remuneration for both the Controller and Auditor-General and the Deputy pursuant to clause 5 of the third schedule of the Public Audit Act 2001.
- Note 3** The “Other” appropriation is for costs to be incurred pursuant to section 10 of the Public Finance Act 1989.

Audit

VOTE MINISTER: The Speaker of the House
 ADMINISTERING DEPARTMENT: Office of the Auditor-General (note 1)
 The Speaker is the Responsible Minister for the Auditor-General

Part B - Statement of Appropriations

Summary of Appropriations

	Appropriations to be Used				Total Appropriations \$000
	By the Department Administering the Vote		For Non-Departmental Transactions		
Types of Appropriation	Annual \$000	Other \$000	Annual \$000	Other \$000	
Operating Flows					
Classes of Outputs to be Supplied	11,801	31,701	-	-	43,502
Benefits and Other Unrequited Expenses	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	-	-	-	-	-
Capital Flows					
Capital Contributions	3,586	-	-	-	3,586
Purchase or Development of Capital Assets	-	-	-	-	-
Repayment of Debt	-	-	500	-	500
Total Appropriations for 2001/02	15,387	31,701	500	-	47,588
Total 2001/02 Main Estimates Appropriations	10,672	32,622	-	-	43,294

Part B1 - Details of Appropriations

	2001/02						Purpose of and Reasons for Change in 2001/02 Appropriations
	Main Estimates		Supplementary Estimates		Cumulative Vote		
	Annual \$000	Other \$000	Annual \$000	Other \$000	Annual \$000	Other \$000	
Departmental Output Classes (Mode B Gross)							
D1 Reports and Advice Arising from the Exercise of the Function of the Legislative Auditor (see note 2)	4,719	404	112	91	4,831	495	This class of output relates to the Auditor-General undertaking his constitutional function in assisting Parliament in its role of ensuring accountability for public resources. The change has been made to reflect the costs of recruiting a new Controller and Auditor-General and a Deputy, together with a reforecast of activity.
D2 Certification of Authority to Release Funds from the Crown Bank Account	299	-	6	-	305	-	This class of output involves exercising the Controller function under the Public Finance Act 1989 to act as a monitor on behalf of Parliament and to control the issue of funds from the Crown bank account. The change has been made to reflect a reforecast of activity.
D3 Provision of Non-Contested Audit Services	5,654	-	1,011	-	6,665	-	This class of output relates to the provision of audit services that have not been allocated to audit service providers by a contestable process. These are audits of national sensitivity, or where the Auditor-General considers subjecting audits in this category to contestability at this time is potentially too disruptive to the entity, or where the audits have yet to be subject to competitive tender. The change has been made to reflect a reforecast of activity.
Total Appropriations for Departmental Output Classes (Mode B Gross)	10,672	404	1,129	91	11,801	495	

Departmental Output Classes (Mode B Net)							
D4 Provision of Contested Audit and Assurance Services (see note 3)	-	32,218	-	(1,012)	-	31,206	This class of output relates to those audits or audit-related services awarded to private sector auditors or Audit New Zealand through a competitive tender process or under the threat of competition, and to other assurance services provided by Audit New Zealand at the request of audited entities. The change has been made to reflect a reforecast of activity.
Total Appropriations for Departmental Output Classes (Mode B Net)	-	32,218	-	(1,012)	-	31,206	
Capital Contributions to the Department							
Capital Investment	-	-	3,586	-	3,586	-	This appropriation accommodates the transfer of assets and liabilities from the Audit department to the new Officer of Parliament established under the Public Audit Act 2001.
Total Appropriations for Capital Contributions to the Department	-	-	3,586	-	3,586	-	
Repayment of Debt							
Overdraft Repayment	-	-	500	-	500	-	This new appropriation provides for the repayment of principal on an overdraft facility.
Total Appropriations for Repayment of Debt	-	-	500	-	500	-	
Total Appropriations	10,672	32,622	5,215	(921)	15,887	31,701	