

# 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	
<b>Operating Flows</b>					
Classes of Outputs to be Supplied	12,034	32,268	-	-	44,302
Benefits and Other Unrequited Expenses	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	-	-	-	-	-
<b>Capital Flows</b>					
Capital Contributions	-	-	-	-	-
Purchase or Development of Capital Assets	-	-	-	-	-
Repayment of Debt	-	-	500	-	500
<b>Total Appropriations for 2002/03</b>	12,034	32,268	500	-	44,802
<b>Total 2002/03 Main Estimates Appropriations</b>	12,041	32,016	500	-	44,557

## Part B1 - Details of Appropriations

	2002/03						Purpose of and Reasons for Change in 2002/03 Appropriations
	Main Estimates		Supplementary Estimates		Cumulative Vote		
	Annual \$000	Other \$000	Annual \$000	Other \$000	Annual \$000	Other \$000	
<b>Departmental Output Classes (Mode B Gross)</b>							
D1 Reports and Advice Arising from the Exercise of the Function of the Legislative Auditor	5,010	495	-	11	5,010	506	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 reflects increases in the remuneration of the Auditor-General and the Deputy from Higher Salaries Commission determinations (see note 2).
D2 Certification of Authority to Release Funds from the Crown Bank Account	313	-	-	-	313	-	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.
D3 Provision of Non-Contested Audit Services	6,718	-	(7)	-	6,711	-	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 reflects a reforecast of activity.
<b>Total Appropriations for Departmental Output Classes (Mode B Gross)</b>	12,041	495	(7)	11	12,034	506	
<b>Departmental Output Classes (Mode B Net)</b>							

D4 Provision of Contested Audit and Assurance Services	-	31,521	-	241	-	31,762	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 reflects a reforecast of activity (see note 3).
<b>Total Appropriations for Departmental Output Classes (Mode B Net)</b>	-	31,521	-	241	-	31,762	
<b>Repayment of Debt</b>							
Overdraft Repayment	500	-	-	-	500	-	This appropriation provides for the repayment of principal on an overdraft facility.
<b>Total Appropriations for Repayment of Debt</b>	500	-	-	-	500	-	
<b>Total Appropriations</b>	12,541	32,016	(7)	252	12,534	32,268	