

Information Supporting the Supplementary Estimates

Vote Audit

MINISTER(S) RESPONSIBLE FOR APPROPRIATIONS: Speaker of the House of Representatives
(M78)

ADMINISTERING DEPARTMENT: Controller and Auditor-General

MINISTER RESPONSIBLE FOR CONTROLLER AND AUDITOR-GENERAL: Speaker of the House of
Representatives

Part 1 - Summary of the Vote

Part 1.3 - Trends in the Vote

Summary of Financial Activity

	2010/11				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	70,902	3,092	-	3,092	73,994
Benefits and Other Unrequited Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	751	52	-	52	803
Capital Expenditure	1,552	(507)	-	(507)	1,045
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Total Appropriations	73,205	2,637	-	2,637	75,842
Crown Revenue and Capital Receipts					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	-	N/A	-	-	-
Capital Receipts	-	N/A	-	-	-
Total Crown Revenue and Capital Receipts	-	N/A	-	-	-

Part 2 - Details and Expected Performance for Output Expenses

Part 2.1 - Departmental Output Expenses

Audit and Assurance Services RDA (M78)

Scope of Appropriation

This appropriation is limited to the performance of audit and related assurance services as required or authorised by statute. The Auditor-General is required to audit the financial statements of the Government, public entities' financial statements and other information that must be audited. The Auditor-General is also enabled to perform other services reasonable and appropriate for an auditor to perform and to audit other quasi-public entities.

Expenses and Revenue

	2010/11		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	61,705	3,092	64,797
Revenue from Crown	-	-	-
Revenue from Other	61,705	3,092	64,797

Reasons for Change in Appropriation

The increase in output expenses relates to additional work arising from the transition audits relating to the merger of Auckland Councils, the inclusion of Treasury's 2011 Departmental Internal Control Evaluation (not previously budgeted) and updated forecasts as audit fees are finalised and the flow of work across financial years crystallises.

Part 5 - Details and Expected Results for Other Expenses

Part 5.1 - Departmental Other Expenses

Remuneration of Auditor-General and Deputy Auditor-General PLA (M78)

Scope of Appropriation

This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the Third Schedule of the Public Audit Act 2001.

Expenses

	2010/11		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	751	52	803

Reasons for Change in Appropriation

The appropriation has increased to reflect the actual remuneration expenses incurred following the 2010 remuneration determinations.

Part 6 - Details and Expected Results for Capital Expenditure

Part 6.1 - Departmental Capital Expenditure

Controller and Auditor-General - Capital Expenditure PLA (M78)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the Controller and Auditor-General, as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2010/11		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	693	(210)	483
Intangibles	350	(222)	128
Other	509	(75)	434
Total Appropriation	1,552	(507)	1,045

Reasons for Change in Appropriation

The changes in appropriation reflect revised timing of purchases of equipment, vehicles and software across financial years.