

Vote Audit

APPROPRIATION MINISTER(S): Speaker of the House of Representatives (M78)

APPROPRIATION ADMINISTRATOR: Controller and Auditor-General

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

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2019/20				
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Addition to the Supplementary Estimates Budget \$000	Cumulative Supplementary Estimates Budget \$000	Total Budget \$000
Departmental Output Expenses					
Audit and Assurance Services RDA (M78) This appropriation is limited to audit and related assurance services as required or authorised by statute.	81,617	3,956	-	3,956	85,573
Audit and Assurance Services (M78) This appropriation is limited to audit and related assurance services as required or authorised by statute.	1,850	600	15,000	15,600	17,450
Total Departmental Output Expenses	83,467	4,556	15,000	19,556	103,023
Departmental Other Expenses					
Remuneration of Auditor-General and Deputy Auditor-General PLA (M78) 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.	1,064	35	-	35	1,099
Total Departmental Other Expenses	1,064	35	-	35	1,099
Departmental Capital Expenditure					
Controller and Auditor-General - Capital Expenditure PLA (M78) 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.	1,737	189	-	189	1,926
Total Departmental Capital Expenditure	1,737	189	-	189	1,926
Multi-Category Expenses and Capital Expenditure					
Statutory Auditor Function MCA (M78) The single overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.	14,876	545	-	545	15,421
Departmental Output Expenses					
Performance Audits and Inquiries This category is limited to undertaking and reporting on performance audits and inquiries relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.	9,939	-	-	-	9,939
Supporting Accountability to Parliament This category is limited to reporting to Parliament and others as appropriate on matters arising from audits and inquiries, reporting to and advising select committees, and advising other agencies in New Zealand and abroad to support Parliament and governing bodies in holding their executives to account for the use of public resources.	4,937	545	-	545	5,482
Total Multi-Category Expenses and Capital Expenditure	14,876	545	-	545	15,421
Total Annual Appropriations and Forecast Permanent Appropriations	101,144	5,325	15,000	20,325	121,469

Capital Injection Authorisations

	2019/20				
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Addition to the Supplementary Estimates Budget \$000	Cumulative Supplementary Estimates Budget \$000	Total Budget \$000
Controller and Auditor-General - Capital Injection (M78)	-	-	15,000	15,000	15,000

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2019/20				
	Estimates \$000	Cumulative Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	83,467	19,556	-	19,556	103,023
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	1,064	35	-	35	1,099
Capital Expenditure	1,737	189	-	189	1,926
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	14,876	545	-	545	15,421
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	101,144	20,325	-	20,325	121,469
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 of Departmental Appropriations

2.1 - Departmental Output Expenses

Audit and Assurance Services (M78)

Scope of Appropriation

This appropriation is limited to audit and related assurance services as required or authorised by statute.

Reasons for Change in Appropriation

This appropriation increased by a further \$15 million to \$17.450 million in 2019/20 due to the potential for COVID-19 impacts to drive an increased deficit in the Audit and Assurance Services revenue dependent appropriation.

2.3 - Departmental Capital Expenditure and Capital Injections

Capital Injections and Movements in Departmental Net Assets

Controller and Auditor-General

Details of Net Asset Schedule	2019/20 Main Estimates Projections \$000	2019/20 Supplementary Estimates Projections \$000	2019/20 Addition to the Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2019/20
Opening Balance	7,421	8,047	8,047	Supplementary Estimates opening balance reflects the audited results as at 30 June 2019.
Capital Injections	-	-	15,000	Allowance to fund a potential increased deficit in Audit and Assurance Services.
Capital Withdrawals	-	-	-	
Surplus to be Retained (Deficit Incurred)	(875)	(1,620)	(1,620)	The increased deficit to be incurred reflects updated forecasts for deficits funded from the Audit and Assurance Services memorandum account.
Other Movements	-	-	-	
Closing Balance	6,546	6,427	21,427	