

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

Supplementary Estimates of Appropriations

Details of Appropriations

Annual and Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2013/14		
	Estimates Budget \$000	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.	68,114	2,928	71,042
Audit and Assurance Services (M78) This appropriation is limited to the performance of audit and related assurance services as required or authorised by statute for smaller entities such as cemetery trusts and reserve boards.	150	-	150
Statutory Auditor Function MCOA (M78)	9,322	-	9,322
<i>Performance Audits and Inquiries</i> This output class 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.	6,587	(500)	6,087
<i>Supporting Accountability to Parliament</i> This output class 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.	2,735	500	3,235
Total Departmental Output Expenses	77,586	2,928	80,514
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.	883	40	923
Total Departmental Other Expenses	883	40	923
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.	817	502	1,319
Total Departmental Capital Expenditure	817	502	1,319
Total Annual and Permanent Appropriations	79,286	3,470	82,756

Details of Projected Movements in Departmental Net Assets

Controller and Auditor-General

Details of Net Asset Schedule	2013/14 Main Estimates Projections \$000	2013/14 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2013/14
Opening Balance	6,221	6,221	Supplementary Estimates opening balance reflects the audited results as at 30 June 2013.
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	6,221	6,221	

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2013/14				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	77,586	2,928	-	2,928	80,514
Benefits and Other Unrequited Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	883	40	-	40	923
Capital Expenditure	817	502	-	502	1,319
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	79,286	3,470	-	3,470	82,756
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	-	-	-

Mapping the Layout of the 2013/14 Supplementary Estimates to the Layout of the 2013/14 Estimates

Supplementary Estimates Structure 2013/14		Estimates Structure 2013/14	
Part #	Part Name	Part #	Part Name
2.1	Departmental Output Expenses	2.1	Departmental Output Expenses
2.2	Departmental Other Expenses	5.1	Departmental Other Expenses
2.3	Departmental Capital Expenditure and Capital Injections	6.1	Departmental Capital Expenditure
3.1	Non-Departmental Output Expenses	2.2	Non-Departmental Output Expenses
3.2	Non-Departmental Benefits and Other Unrequited Expenses	3.2	Non-Departmental Benefits and Other Unrequited Expenses
3.3	Non-Departmental Borrowing Expenses	4.2	Non-Departmental Borrowing Expenses
3.4	Non-Departmental Other Expenses	5.2	Non-Departmental Other Expenses
3.5	Non-Departmental Capital Expenditure	6.2	Non-Departmental Capital Expenditure
4	Multi-Category Expenses and Capital Expenditure	N/A	Did not exist in the Estimates

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Audit and Assurance Services RDA (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 \$2.928 million in 2013/14 to \$71.042 million. This is mainly due to changes in the split of fee revenue across financial years, with the largest component being delays in 2012 school audits.

Memorandum Account

	2013/14		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Audit and Assurance Services			
Opening Balance at 1 July	-	-	-
Revenue	-	71,042	71,042
Expenses	-	71,042	71,042
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	-	-	-

A memorandum account is being established for Audit and Assurance Services fee revenue, commencing from the 2013/14 financial year.

2.2 - 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.

Reasons for Change in Appropriation

This appropriation has increased by \$40,000 to \$923,000 to reflect the actual remuneration expenses incurred following the 2013 Remuneration Authority determinations.

2.3 - Departmental Capital Expenditure and Capital Injections

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

	2013/14		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	389	343	732
Intangibles	200	192	392
Other	228	(33)	195
Total Appropriation	817	502	1,319

Reasons for Change in Appropriation

The increase of \$502,000 mainly relates to the fitout of new offices in Christchurch and investment in computer systems.