

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	2018/19		
	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.	80,481	19	80,500
Audit and Assurance Services (M78) This appropriation is limited to audit and related assurance services as required or authorised by statute.	1,650	(100)	1,550
Total Departmental Output Expenses	82,131	(81)	82,050
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.	1,052	12	1,064
Total Departmental Other Expenses	1,052	12	1,064
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.	1,266	122	1,388
Total Departmental Capital Expenditure	1,266	122	1,388
Multi-Category Expenses and Capital Expenditure			
Statutory Auditor Function MCA (M78) The overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.	9,854	-	9,854
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.	6,576	-	6,576
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.	3,278	-	3,278
Total Multi-Category Expenses and Capital Expenditure	9,854	-	9,854
Total Annual Appropriations and Forecast Permanent Appropriations	94,303	53	94,356

Capital Injection Authorisations

	2018/19		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Controller and Auditor-General - Capital Injection (M78)	-	-	-

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2018/19				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	82,131	(81)	-	(81)	82,050
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	1,052	12	-	12	1,064
Capital Expenditure	1,266	122	-	122	1,388
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	9,854	-	-	-	9,854
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	94,303	53	-	53	94,356
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 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 \$19,000 to \$80.500 million for 2018/19 due to changes in forecast audit activity.

Memorandum Account

	2018/19		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Audit and Assurance Services			
Opening Balance at 1 July	1,695	98	1,793
Revenue	80,481	19	80,500
Expenses	81,309	(65)	81,244
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	867	182	1,049

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 decreased by \$100,000 to \$1.550 million in 2018/19 due to a reduction in the forecast deficit in the Audit and Assurance Services revenue dependent appropriation.

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 increased by \$12,000 to \$1.064 million in 2018/19 due to the 2018 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

	2018/19		Total \$000
	Estimates \$000	Supplementary Estimates \$000	
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	550	(66)	484
Intangibles	260	188	448
Other	456	-	456
Total Appropriation	1,266	122	1,388

Reasons for Change in Appropriation

The amount for property, plant and equipment decreased by \$66,000 to \$484,000 in 2018/19 due to a reduced forecast spend on IT hardware. The amount for intangibles increased by \$188,000 to \$448,000 for 2018/19 due to increased investment in refreshing the Office's document management system.

Capital Injections and Movements in Departmental Net Assets

Controller and Auditor-General

Details of Net Asset Schedule	2018/19 Main Estimates Projections \$000	2018/19 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2018/19
Opening Balance	7,864	8,015	Supplementary Estimates opening balance reflects the audited results as at 30 June 2018.
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	(828)	(594)	The reduced deficit to be incurred reflects updated forecasts for deficits funded from the Audit and Assurance Services memorandum account.
Other Movements	-	-	
Closing Balance	7,036	7,421	

