

Supplementary Information

for the Year Ended 30 June 2004

Statement of Commitments

This statement records those expenditures to which the Office is contractually committed at 30 June 2004 and which will become liabilities if and when the terms of the contracts are met.

The Office has long-term leases on its premises. The annual property lease payments are subject to regular reviews, ranging from 3-yearly to 6-yearly.

Equipment lease commitments include leases of telephone exchange systems, facsimile machines and photocopiers.

30/6/03 Actual \$000		30/6/04 Actual \$000
	Capital Commitments	
-	Less than one year	61
-	Total Capital Commitments	61
	Operating Lease Commitments*	
	Property Lease Commitments	
1,476	Less than one year	1,537
1,217	One to two years	1,454
1,710	Two to five years	1,316
-	More than five years	64
4,403	<i>Total Property Lease Commitments</i>	4,371
	Equipment Lease Commitments	
681	Less than one year	279
646	One to two years	251
184	Two to five years	230
1,511	<i>Total Equipment Lease Commitments</i>	760
5,914	Total Operating Lease Commitments	5,192

* Some leases, previously included as non-cancellable operating leases in this Statement, have been assessed as finance leases and are now recognised as a liability – see Note 14 on page 160.

The accounting policies on pages 141-145 and notes on pages 154-164 form part of these statements.



Statement of Contingent Liabilities

This statement discloses situations which exist at 30 June 2004, the ultimate outcome of which is uncertain and will be confirmed only on the occurrence of one or more future events after the date of approval of the Financial Statements.

The Office did not have any contingent liabilities as at 30 June 2004 (2003 – nil). There is potential for claims to arise against the Office as a result of defalcations and other losses within entities of which the Controller and Auditor-General is the auditor. No demands for compensation have been made by any party as at the date of these financial statements. It is therefore impracticable to estimate any potential financial effect. The Office has professional indemnity insurance.

There were no contingent assets as at 30 June 2004 (2003 – nil).

The accounting policies on pages 141-145 and notes on pages 154-164 form part of these statements.

Statement of Appropriations

This Statement of Appropriations reports actual expenses incurred against each appropriation administered by the Office for the year ended 30 June 2004.

	2003-04		Appropriations GST Inclusive \$000
	Output Expenses GST Exclusive \$000	GST Inclusive ¹ \$000	
Operating Flows			
Annual Appropriations			
<i>Mode B Gross</i>			
D1 Reports and advice to Parliament	4,661	5,249	5,287
D2 Controller function	252	284	293
D3 Non-contested audit services	3,474	3,921	4,533
Total Annual Appropriations	8,387	9,454	10,113
Other Appropriations			
<i>Mode B Gross</i>			
D1 Reports and advice to Parliament ²	581	581	581
<i>Mode B Net</i>			
D4 Contested audit services ³	31,686	35,648	33,200
Total Other Appropriations	32,267	36,229	33,781
Total Output Expenses as reported in the Statement of Financial Performance	40,654		
Capital Flows			
Non-Departmental Annual Appropriation			
<i>Repayment of Debt</i>			
Overdraft repayment ⁴		412	500
Total Appropriations		46,095	44,394

1 GST is based upon the amount of revenue received within each output. All Appropriations are GST-inclusive, except for Other Appropriations (Mode B Gross) which are exempt from GST.

2 Costs incurred pursuant to clause 5 of Schedule 3 of the Public Audit Act 2001.

3 Costs incurred pursuant to section 10 of the Public Finance Act 1989.

4 Provides for the repayment of principal on an overdraft facility.

The accounting policies on pages 141-145 and notes on pages 154-164 form part of these statements.

Statement of Unappropriated Expenditure

The Office incurred no unappropriated expenditure during the year ended 30 June 2004 (2003 - nil).

Statement of Trust Money

On 1 November 1996 the Office was appointed Secretary-General of the South Pacific Association of Supreme Audit Institutions (SPASAI). SPASAI exists to encourage, promote and advance co-operation among its members in the field of public audit.

A trust account records the financial transactions undertaken by the Office on behalf of SPASAI. All trust money transactions are recorded on a cash basis.

None of the transactions associated with the SPASAI trust account are recorded within the Statement of Financial Performance or the Statement of Financial Position.

<i>2002-03</i> <i>Actual</i> <i>\$000</i>		<i>2003-04</i> <i>Actual</i> <i>\$000</i>
19	Opening balance at 1 July	304
1,044	Receipts	350
1,063		654
(759)	Payments	(618)
304	Closing balance at 30 June	36

The accounting policies on pages 141-145 and notes on pages 154-164 form part of these statements.