

Accuracy of Annual Accounts 2012 and legality of transactions of the Government Office

Report of the National Audit Office to the *Riigikogu*, Tallinn, 30 June 2013

Accuracy of Annual Accounts

The Annual Accounts of the Government Office are accurate in all material respects

1. The Annual Accounts of the Government Office that indicate the result for 2012 as -5.4 million euros and total assets as of 31.12.2012 as 5.2 million euros, give in all material respects a true and fair view of the Government Office's financial position and financial performance and cash flow for the year ended in accordance with the Generally Accepted Accounting Principles of Estonia.

Legality of transactions of Government Office

Legality of transactions

The Government Office has complied with the State Budget Act

2. The budgetary expenses of the Government Office in 2012 amounted to 5.5 million euros. The National Audit Office is of the opinion that the transactions of the Government Office have been carried out in compliance with the State Budget Act, the 2012 State Budget Act and the Act Amending the 2012 State Budget Act.

Use of budget

The Government Office has used the allocated funds appropriately.

3. The National Audit Office audited whether the organisation of work and the internal control system of the Government Office provide an adequate basis for the purposeful use of the funds allocated for investments and labour expenses, and audited the functionality of the system on a random basis.

4. The investments of the Government Office amounted to 0.02 million euros in 2012 and were made appropriately to the audited extent.

5. The labour expenses of the Government Office amounted to 3.3 million euros in 2012 and were incurred appropriately to the audited extent.

Acquisition and use of assets

The organisation of acquisition and use of assets is good

6. Auditors of the National Audit Office reviewed the procedures that regulate stocktaking and the documents of the stocktakes organised in the Government Office in the end of 2012, checked the acquisition and sale of assets, and reviewed the

effective leases. On the basis of the above, the National Audit Office finds that the organisation of acquisition and use of assets is at a good level.

The Government Office has generally complied with the Public Procurement Act.

Organisation of public procurements

7. The National Audit Office audited the Government Office's acquisitions, including adherence to the Public Procurement Act. The principles of the Public Procurement Act were generally adhered to in regard to the audited acquisitions and the auditors found no significant omissions.

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