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AUDITOR-GENERAL'S OFFICE

OVERVIEW

Mission Statement

To audit and report to the President and Parliament, in accordance with the law, on the proper accounting of public moneys and use of public resources so as to enhance public accountability.

FY2016 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2014	Estimated FY2015	Revised FY2015	Estimated FY2016	Change over FY2015	
	TOTAL EXPENDITURE	\$28,199,317	\$32,228,500	\$29,856,100	\$34,658,800	\$4,802,700	16.1%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$28,137,684	\$32,178,500	\$29,591,900	\$33,876,800	\$4,284,900	14.5%
	<i>RUNNING COSTS</i>	<i>\$28,099,193</i>	<i>\$32,113,400</i>	<i>\$29,558,400</i>	<i>\$33,791,300</i>	<i>\$4,232,900</i>	<i>14.3%</i>
	Expenditure on Manpower	\$24,422,660	\$27,548,000	\$25,288,100	\$27,819,000	\$2,530,900	10.0%
1400	Other Statutory Appointments	976,911	968,200	968,900	971,900	3,000	0.3
1500	Permanent Staff	23,426,714	26,562,300	24,309,500	26,839,000	2,529,500	10.4
1600	Temporary, Daily-Rated & Other Staff	19,034	17,500	9,700	8,100	-1,600	-16.5
	Other Operating Expenditure	\$3,676,533	\$4,565,400	\$4,270,300	\$5,972,300	\$1,702,000	39.9%
2100	Consumption of Products & Services	3,107,773	3,927,900	3,664,000	5,099,200	1,435,200	39.2
2300	Manpower Development	459,667	532,200	492,600	496,500	3,900	0.8
2400	International & Public Relations, Public Communications	61,822	96,100	78,100	127,100	49,000	62.7
2700	Asset Acquisition	47,171	9,100	35,500	249,400	213,900	602.5
2800	Miscellaneous	100	100	100	100	0	0.0
	<i>TRANSFERS</i>	<i>\$38,491</i>	<i>\$65,100</i>	<i>\$33,500</i>	<i>\$85,500</i>	<i>\$52,000</i>	<i>155.2%</i>
3500	Social Transfers to Individuals	19,743	53,600	22,000	74,000	52,000	236.4
3600	Transfers to Institutions & Organisations	9,000	1,500	1,500	1,500	0	0.0
3800	International Organisations & Overseas Development Assistance	9,748	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$61,633	\$50,000	\$264,200	\$782,000	\$517,800	196.0%
5100	Government Development	61,633	50,000	264,200	782,000	517,800	196.0

¹ Estimated FY2016 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2014	Estimated FY2015	Revised FY2015	Estimated FY2016
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	170	189	189	197
Auditing Service (2011)	146	165	166	173
Corporate Support	3	3	1	0
Management Executive Scheme (2008)	5	5	6	7
Management Support Scheme (2008)	13	13	13	14
Operations Support	3	3	3	3
TOTAL	171	190	190	198

FY2015 BUDGET

The revised FY2015 expenditure of the Auditor-General's Office (AGO) is projected to be \$29.86 million. This is an increase of \$1.66 million or 5.9% over the actual FY2014 expenditure of \$28.20 million. The increase is mainly due to higher expenditure on manpower (EOM) and higher information and communication technology (ICT) costs.

FY2016 BUDGET

The total expenditure of AGO in FY2016 is expected to be \$34.66 million, an increase of \$4.80 million or 16.1% over the revised FY2015 expenditure of \$29.86 million. Of this, \$33.88 million or 97.7% is for operating expenditure and \$0.78 million or 2.3% is for development expenditure.

Operating Expenditure

The provision of \$33.88 million for FY2016 operating expenditure is an increase of \$4.28 million or 14.5% over the FY2015 revised expenditure of \$29.59 million. The increase is mainly due to higher EOM and higher ICT costs.

Development Expenditure

The provision of \$0.78 million for FY2016 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	33,791,300	85,500	33,876,800	782,000	34,658,800
	Total	\$33,791,300	\$85,500	\$33,876,800	\$782,000	\$34,658,800

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2013	Actual FY2014	Estimated FY2015	Revised FY2015	Estimated FY2016
DEVELOPMENT EXPENDITURE	...	...	\$61,633	\$50,000	\$264,200	\$782,000
<i>GOVERNMENT DEVELOPMENT</i>	...	...	61,633	50,000	264,200	782,000
Audit Programme						
Minor Development Projects	...	...	61,633	50,000	264,200	782,000

KEY PERFORMANCE INDICATORS

Desired Outcomes

- Enhanced accountability of Statutory Boards and Government Funds
- Timely submission of the Annual Report of the Auditor-General to the President
- Timely completion of audits of the Government Financial Statements and other accounts audited by the Auditor-General

Key Performance Indicators

Desired Outcome	Key Performance Indicator	Actual FY2013	Actual FY2014	Revised FY2015	Estimated FY2016
Enhanced accountability of Statutory Boards and Government Funds	Total number of Statutory Boards and Government Funds ² audited each year	15	14 ³	16	16
	% of 10 largest Statutory Boards and 3 largest Government Funds ⁴ audited at least once in 5 years	100	100	100	100
	% of other Statutory Boards and Government Funds audited at least once in 7 years	100	100	100	100
Timely submission of the annual Report of the Auditor-General to the President	Submission of the Annual Report of the Auditor-General to the President by the second working day of July	1 July 2014	1 July 2015	4 July 2016	4 July 2017
Timely completion of audits of the Government Financial Statements and other accounts audited by the Auditor-General	% of audit reports signed within 3 months of the close of the financial year	100	100	100	100

² Government Funds, used in this context, are funds whose enabling Acts require separate accounts to be prepared and audited by the Auditor-General or another auditor.

³ On 19 February 2014, the Minister for Finance directed the Auditor-General to carry out an audit of the Aljunied-Hougang-Punggol East Town Council (AHPETC). Due to the urgency of the audit, AGO aborted one of the planned audits and immediately formed a team to carry out the audit of AHPETC.

⁴ The 10 largest Statutory Boards and 3 largest Government Funds are determined based on auditable dollars, a proxy for AGO's audit workload. Auditable dollars is the sum of the revenue, expenditure, assets and liabilities of an entity.