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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.

FY2017 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2015	Estimated FY2016	Revised FY2016	Estimated FY2017	Change over FY2016	
	TOTAL EXPENDITURE	\$29,193,148	\$34,658,800	\$31,978,000	\$34,829,300	\$2,851,300	8.9%
	Main Estimates						
	OPERATING EXPENDITURE ¹	\$28,989,927	\$33,876,800	\$31,661,000	\$34,339,700	\$2,678,700	8.5%
	<i>RUNNING COSTS</i>	\$28,953,893	\$33,791,300	\$31,579,500	\$34,217,000	\$2,637,500	8.4%
	Expenditure on Manpower	\$24,859,866	\$27,819,000	\$26,472,600	\$28,647,700	\$2,175,100	8.2%
1400	Other Statutory Appointments	991,533	971,900	984,700	985,800	1,100	0.1
1500	Permanent Staff	23,859,228	26,839,000	25,475,400	27,648,400	2,173,000	8.5
1600	Temporary, Daily-Rated & Other Staff	9,104	8,100	12,500	13,500	1,000	8.0
	Other Operating Expenditure	\$4,094,027	\$5,972,300	\$5,106,900	\$5,569,300	\$462,400	9.1%
2100	Consumption of Products & Services	3,478,712	5,099,200	4,526,500	4,686,400	159,900	3.5
2300	Manpower Development	499,628	496,500	482,600	607,500	124,900	25.9
2400	International & Public Relations, Public Communications	47,288	127,100	55,500	92,200	36,700	66.1
2700	Asset Acquisition	68,299	249,400	42,300	183,200	140,900	333.1
2800	Miscellaneous	100	100	0	0	0	0.0
	<i>TRANSFERS</i>	\$36,034	\$85,500	\$81,500	\$122,700	\$41,200	50.6%
3500	Social Transfers to Individuals	24,512	74,000	70,000	111,200	41,200	58.9
3600	Transfers to Institutions & Organisations	1,500	1,500	1,500	1,500	0	0.0
3800	International Organisations & Overseas Development Assistance	10,022	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$203,221	\$782,000	\$317,000	\$489,600	\$172,600	54.4%
5100	Government Development	203,221	782,000	317,000	489,600	172,600	54.4

¹ Estimated FY2017 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2015	Estimated FY2016	Revised FY2016	Estimated FY2017
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	180	197	193	201
Auditing Service (2011)	158	173	167	175
Corporate Support	1	0	0	0
Management Executive Scheme (2008)	6	7	11	11
Management Support Scheme (2008)	12	14	12	12
Operations Support	3	3	3	3
TOTAL	181	198	194	202

FY2016 BUDGET

The revised FY2016 expenditure of the Auditor-General's Office (AGO) is projected to be \$31.98 million. This is an increase of \$2.78 million or 9.5% over the actual FY2015 expenditure of \$29.19 million. The increase is mainly due to higher expenditure on manpower (EOM) and information and communication technology (ICT) costs.

FY2017 BUDGET

The total expenditure of AGO in FY2017 is budgeted to be \$34.83 million, an increase of \$2.85 million or 8.9% over the revised FY2016 expenditure of \$31.98 million. Of the budgeted amount, \$34.34 million or 98.6% is for operating expenditure and \$0.49 million or 1.4% is for development expenditure.

Operating Expenditure

The provision of \$34.34 million for FY2017 operating expenditure is an increase of \$2.68 million or 8.5% over the FY2016 revised expenditure of \$31.66 million. The increase is mainly due to higher expenditure on manpower (EOM) and information and communication technology (ICT) costs.

Development Expenditure

The provision of \$0.49 million for FY2017 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	34,217,000	122,700	34,339,700	489,600	34,829,300
	Total	\$34,217,000	\$122,700	\$34,339,700	\$489,600	\$34,829,300

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2014	Actual FY2015	Estimated FY2016	Revised FY2016	Estimated FY2017
DEVELOPMENT EXPENDITURE	...	...	\$203,221	\$782,000	\$317,000	\$489,600
GOVERNMENT DEVELOPMENT	...	...	203,221	782,000	317,000	489,600
Audit Programme						
Minor Development Projects	...	...	203,221	782,000	317,000	489,600

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	Performance Indicator	Actual FY2014	Actual FY2015	Revised FY2016	Estimated FY2017
Enhanced accountability of Statutory Boards and Funds	Total number of Statutory Boards and Funds ² audited each year	14 ³	16	16	16
	% of 10 largest Statutory Boards and 3 largest Funds ⁴ audited at least once in 5 years	100	100	100	100
	% of other Statutory Boards and 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 Jul 2015	14 Jul 2016 ⁵	4 Jul 2017	3 Jul 2018
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	92 ⁵	100	100

² Funds whose enabling Acts provide for the Auditor-General to audit the accounts and for the accounts to be presented to Parliament.

³ On 19 Feb 2014, 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 15 planned audits and immediately formed a team to carry out the audit of AHPETC.

⁴ The 10 largest statutory boards and 3 largest funds are determined based on auditable dollars, which reflect the size and complexity of the operations of the entity. Auditable dollars is the sum of the revenue, expenditure, assets and liabilities of an entity.

⁵ The revised revenue and expenditure for FY2015 was approved by Parliament in mid-April 2016 when the Budget for the new financial year, FY2016, was approved. In previous years, Parliament's approval was in mid-March. The timeline for the preparation of the Government Financial Statements and the audit for FY2015/16 was thus extended accordingly.