

FINANCE PROGRAMME

PROGRAMME DESCRIPTION

This programme comes under Ministry of Finance (MOF) HQ. The functions¹ of this programme include the following:

- Provide overall policy direction and financial management for the programmes undertaken by the Ministry;
- Formulate financial and budgetary policies and allocate resources to government bodies consistent with these policies and national objectives;
- Develop and administer fiscal and investment policies to promote national economic, security and social objectives and safeguard national wealth;
- Prepare the annual Budget for Parliament's consideration;
- Formulate procurement policies to ensure that the government procurement system is open, fair, transparent and competitive;
- Formulate tax policies to sustain the government's revenue sources while ensuring the competitiveness of the nation's tax regime;
- Promote a high-performance government;
- Provide oversight on the process of setting accounting standards in Singapore so as to promote confidence in Singapore's financial reporting regime; and
- Advise government agencies on development and construction related issues which have significant impact on development cost and time, including professional practice, construction procurement and risk management, technical design and engineering, scheduling and cost estimation, cost and space norms and life-cycle costing.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-A	FINANCE PROGRAMME						
	TOTAL EXPENDITURE	\$205,245,129	\$292,989,300	\$169,084,900	\$284,574,200	\$115,489,300	68.3%
	Main Estimates						
	OPERATING EXPENDITURE	\$199,947,858	\$188,111,200	\$163,756,000	\$176,343,400	\$12,587,400	7.7%
	<i>RUNNING COSTS</i>	<i>\$84,072,512</i>	<i>\$122,215,600</i>	<i>\$96,419,900</i>	<i>\$131,764,600</i>	<i>\$35,344,700</i>	<i>36.7%</i>
	Expenditure on Manpower	\$44,431,901	\$53,024,600	\$51,500,100	\$57,426,800	\$5,926,700	11.5%
1200	Political Appointments	1,189,923	1,059,400	2,804,400	2,323,200	-481,200	-17.2
1500	Permanent Staff	43,181,023	46,785,200	48,515,700	49,923,600	1,407,900	2.9
1600	Temporary, Daily-Rated & Other Staff	60,955	180,000	180,000	180,000	0	0.0
1800	Personnel Central Vote	0	5,000,000	0	5,000,000	5,000,000	n.a.

¹ Due to reorganisation, functions related to the deployment of IT in government were transferred to the Smart Nation and Digital Government Office (SNDGO) in the Prime Minister's Office (PMO) with effect from 1 May 2017. Expenditure prior to 1 May 2017 is reflected under the Finance Programme, and expenditure from 1 May 2017 onwards is reflected under PMO-SNDGO. The Centre for Public Project Management (CP2M) Programme was subsumed under the Finance Programme from 1 August 2017. Expenditure prior to 1 August 2017 is reflected under the CP2M Programme, and expenditure from 1 August 2017 onwards is reflected under the Finance Programme.

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
	Other Operating Expenditure	\$34,369,759	\$63,100,400	\$38,756,100	\$62,511,300	\$23,755,200	61.3%
2100	Consumption of Products & Services	31,374,519	48,611,200	35,286,800	48,078,900	12,792,100	36.3
2300	Manpower Development	1,036,606	2,670,100	1,748,400	2,550,900	802,500	45.9
2400	International & Public Relations, Public Communications	1,546,965	1,575,000	1,491,900	1,569,500	77,600	5.2
2600	Programmes Central Vote	148,924	10,000,000	0	10,000,000	10,000,000	n.a.
2700	Asset Acquisition	248,017	227,100	220,500	300,000	79,500	36.1
2800	Miscellaneous	14,728	17,000	8,500	12,000	3,500	41.2
	Grants, Subventions & Capital Injections to Organisations	\$5,270,852	\$6,090,600	\$6,163,700	\$11,826,500	\$5,662,800	91.9%
3100	Grants, Subventions & Capital Injections to Statutory Boards	5,270,852	5,856,700	5,854,400	7,535,800	1,681,400	28.7
3400	Grants, Subventions & Capital Injections to Other Organisations	0	233,900	309,300	4,290,700	3,981,400	1287.2
	<i>TRANSFERS</i>	<i>\$115,875,346</i>	<i>\$65,895,600</i>	<i>\$67,336,100</i>	<i>\$44,578,800</i>	<i>-\$22,757,300</i>	<i>-33.8%</i>
3800	International Organisations & Overseas Development Assistance	115,875,346	65,895,600	67,336,100	44,578,800	-22,757,300	-33.8
	OTHER CONSOLIDATED FUND OUTLAYS	\$0	\$0	\$0	\$4,000,000	\$4,000,000	n.a.
4600	Loans and Advances (Disbursement)	0	0	0	4,000,000	4,000,000	n.a.
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$5,297,271	\$104,878,100	\$5,328,900	\$108,230,800	\$102,901,900	n.a.
5100	Government Development	5,297,271	104,878,100	5,328,900	108,230,800	102,901,900	1931.0

Manpower

Category	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
Political Appointments	3	3	3	3
Permanent Staff	288	295	305	305
TOTAL	291	298	308	308

ACCOUNTING SERVICES PROGRAMME

PROGRAMME DESCRIPTION

The Accountant-General assists the President to protect the past reserves of the government. The department is also responsible for ensuring the integrity of the government's accounting systems. It sets accounting policies, standards and processes to ensure that the government's revenue, expenditure, assets and liabilities are properly transacted and accounted for.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-C	ACCOUNTING SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$36,260,170	\$65,436,700	\$47,377,500	\$51,486,300	\$4,108,800	8.7%
	Main Estimates						
	OPERATING EXPENDITURE	\$33,549,055	\$44,412,300	\$38,353,100	\$40,058,300	\$1,705,200	4.4%
	<i>RUNNING COSTS</i>	\$33,549,055	\$43,912,700	\$38,353,100	\$40,058,300	\$1,705,200	4.4%
	Expenditure on Manpower	\$14,352,798	\$14,656,900	\$14,656,900	\$15,417,000	\$760,100	5.2%
1500	Permanent Staff	14,308,367	14,610,400	14,610,400	15,342,000	731,600	5.0
1600	Temporary, Daily-Rated & Other Staff	44,431	46,500	46,500	75,000	28,500	61.3
	Other Operating Expenditure	\$19,196,257	\$29,255,800	\$23,696,200	\$24,641,300	\$945,100	4.0%
2100	Consumption of Products & Services	18,414,374	28,403,100	22,343,900	23,086,000	742,100	3.3
2300	Manpower Development	623,943	673,400	1,173,000	1,366,700	193,700	16.5
2400	International & Public Relations, Public Communications	6,862	26,300	26,300	20,500	-5,800	-22.1
2700	Asset Acquisition	74,305	30,900	30,900	78,100	47,200	152.8
2800	Miscellaneous	76,773	122,100	122,100	90,000	-32,100	-26.3
	<i>TRANSFERS</i>	\$0	\$499,600	\$0	\$0	\$0	n.a.
3500	Social Transfers to Individuals	0	499,600	0	0	0	n.a.
	OTHER CONSOLIDATED FUND OUTLAYS	\$1,693,297,344	\$1,900,000,000	\$2,462,000,000	\$2,607,000,000	\$145,000,000	5.9%
4200	Expenses on Investments	1,693,297,344	1,900,000,000	2,462,000,000	2,607,000,000	145,000,000	5.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$2,711,115	\$21,024,400	\$9,024,400	\$11,428,000	\$2,403,600	26.6%
5100	Government Development	2,711,115	21,024,400	9,024,400	11,428,000	2,403,600	26.6

Manpower

Category	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
Permanent Staff	109	117	119	121
TOTAL	109	117	119	121

SHARED SERVICES PROGRAMME

PROGRAMME DESCRIPTION

VITAL is the shared services centre for the Public Service. It provides quality and value-added shared services solutions in the areas of Human Resource, Payroll and Claims, Learning Administration, Procurement, Travel Management, and Finance. The department aims to achieve greater efficiency for public agencies and deliver better services through economies of scale, standardisation, process streamlining, and use of technology.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-G	SHARED SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$43,717,746	\$51,755,000	\$45,600,000	\$47,462,000	\$1,862,000	4.1%
	Main Estimates						
	OPERATING EXPENDITURE	\$41,391,509	\$49,432,000	\$43,425,000	\$43,960,000	\$535,000	1.2%
	<i>RUNNING COSTS</i>	<i>\$41,391,509</i>	<i>\$49,432,000</i>	<i>\$43,425,000</i>	<i>\$43,960,000</i>	<i>\$535,000</i>	<i>1.2%</i>
	Expenditure on Manpower	\$33,243,469	\$34,290,000	\$32,718,000	\$31,705,000	-\$1,013,000	-3.1%
1500	Permanent Staff	33,233,507	34,269,000	32,712,000	31,691,000	-1,021,000	-3.1
1600	Temporary, Daily-Rated & Other Staff	9,962	21,000	6,000	14,000	8,000	133.3
	Other Operating Expenditure	\$8,148,040	\$15,142,000	\$10,707,000	\$12,255,000	\$1,548,000	14.5%
2100	Consumption of Products & Services	7,300,452	14,125,100	9,764,000	11,240,100	1,476,100	15.1
2300	Manpower Development	709,305	788,900	833,300	986,100	152,800	18.3
2400	International & Public Relations, Public Communications	14,072	28,900	23,800	23,800	0	0.0
2700	Asset Acquisition	103,836	194,300	77,400	0	-77,400	-100.0
2800	Miscellaneous	20,376	4,800	8,500	5,000	-3,500	-41.2
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$2,326,237	\$2,323,000	\$2,175,000	\$3,502,000	\$1,327,000	61.0%
5100	Government Development	2,326,237	2,323,000	2,175,000	3,502,000	1,327,000	61.0

Manpower

Category	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
Permanent Staff	454	488	459	454
TOTAL	454	488	459	454

SINGAPORE CUSTOMS PROGRAMME

PROGRAMME DESCRIPTION

Singapore Customs maintains a robust regulatory regime to assure the integrity of the trading system, and implements measures to facilitate legitimate trade. The department collects customs duty, excise duty and GST on imported goods and protects such revenue against evasion. The department also administers the national supply chain security programme.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-O	SINGAPORE CUSTOMS PROGRAMME						
	TOTAL EXPENDITURE	\$173,279,993	\$185,496,700	\$197,016,000	\$171,760,300	-\$25,255,700	-12.8%
	Main Estimates						
	OPERATING EXPENDITURE	\$122,750,790	\$134,712,400	\$138,494,900	\$142,357,500	\$3,862,600	2.8%
	<i>RUNNING COSTS</i>	\$122,668,295	\$134,627,400	\$138,412,500	\$142,273,500	\$3,861,000	2.8%
	Expenditure on Manpower	\$77,871,383	\$72,221,200	\$77,697,600	\$77,813,400	\$115,800	0.1%
1500	Permanent Staff	77,696,047	71,957,300	77,433,700	77,689,800	256,100	0.3
1600	Temporary, Daily-Rated & Other Staff	175,336	263,900	263,900	123,600	-140,300	-53.2
	Other Operating Expenditure	\$44,796,912	\$62,406,200	\$60,714,900	\$64,460,100	\$3,745,200	6.2%
2100	Consumption of Products & Services	41,968,903	59,122,300	57,750,000	61,436,100	3,686,100	6.4
2300	Manpower Development	2,136,514	2,565,300	2,195,000	2,184,000	-11,000	-0.5
2400	International & Public Relations, Public Communications	431,467	439,500	583,600	489,800	-93,800	-16.1
2700	Asset Acquisition	237,394	245,000	181,600	315,400	133,800	73.7
2800	Miscellaneous	22,634	34,100	4,700	34,800	30,100	640.4
	<i>TRANSFERS</i>	\$82,496	\$85,000	\$82,400	\$84,000	\$1,600	1.9%
3800	International Organisations & Overseas Development Assistance	82,496	85,000	82,400	84,000	1,600	1.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$50,529,202	\$50,784,300	\$58,521,100	\$29,402,800	-\$29,118,300	-49.8%
5100	Government Development	50,529,202	50,784,300	58,521,100	29,402,800	-29,118,300	-49.8

Manpower

Category	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
Permanent Staff	987	987	987	987
TOTAL	987	987	987	987

INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME

PROGRAMME DESCRIPTION

The Inland Revenue Authority of Singapore (IRAS) is the main tax administration agency in Singapore. It administers, assesses, collects, and enforces the payment of income tax, property tax, goods and services tax, stamp duty, betting duty and private lotteries duty. It also advises the government and represents Singapore internationally on matters relating to taxation.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-P	INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME						
	TOTAL EXPENDITURE	\$432,796,000	\$439,392,000	\$448,729,000	\$466,696,000	\$17,967,000	4.0%
	Main Estimates						
	OPERATING EXPENDITURE	\$432,796,000	\$439,392,000	\$448,729,000	\$466,696,000	\$17,967,000	4.0%
	<i>RUNNING COSTS</i>	<i>\$432,796,000</i>	<i>\$439,392,000</i>	<i>\$448,729,000</i>	<i>\$466,696,000</i>	<i>\$17,967,000</i>	<i>4.0%</i>
	Other Operating Expenditure	\$432,796,000	\$439,392,000	\$448,729,000	\$466,696,000	\$17,967,000	4.0%
2100	Consumption of Products & Services	432,796,000	439,392,000	448,729,000	466,696,000	17,967,000	4.0

Manpower

Category	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019
Others	1,936	2,008	1,985	2,018
TOTAL	1,936	2,008	1,985	2,018

INTEGRATION PROGRAMME

PROGRAMME DESCRIPTION

The Integration Programme² is set up to support the implementation of government projects that will lead to improvement in service delivery, cost savings, effective policy design or coordinated delivery across the Whole of Government, as well as projects that address centrally driven priority areas.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-Q	INTEGRATION PROGRAMME						
	TOTAL EXPENDITURE	\$2,957,079	\$3,107,000	\$2,133,900	\$0	-\$2,133,900	-100.0%
	Main Estimates						
	OPERATING EXPENDITURE	\$1,466,625	\$751,000	\$469,400	\$0	-\$469,400	-100.0%
	<i>RUNNING COSTS</i>	\$1,466,625	\$751,000	\$469,400	\$0	-\$469,400	-100.0%
	Other Operating Expenditure	\$1,466,625	\$751,000	\$469,400	\$0	-\$469,400	-100.0%
2100	Consumption of Products & Services	1,466,625	751,000	469,400	0	-469,400	-100.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$1,490,453	\$2,356,000	\$1,664,500	\$0	-\$1,664,500	-100.0%
5100	Government Development	1,490,453	2,356,000	1,664,500	0	-1,664,500	-100.0

² Due to reorganisation, functions relating to shared HR, Payroll, Finance and Procurement systems for Statutory Boards (SBs) were transferred to the Public Service Division (PSD) in the Prime Minister's Office (PMO) with effect from 1 May 2017. Expenditure prior to 1 May 2017 is reflected under the Integration Programme, and expenditure from 1 May 2017 onwards is reflected under PMO-PSD. Following the reorganisation, the Integration Programme continues to support activities under the Transformation Support Fund (TSF). The TSF will cease from FY2019, and the remaining budgets will be transferred to implementing Ministries and/or Organs of State. Expenditure pertaining to the TSF prior to FY2019 is reflected under the Integration Programme, and expenditure from FY2019 onwards will be reflected under the respective implementing Ministries and/or Organs of State.

CENTRE FOR PUBLIC PROJECT MANAGEMENT PROGRAMME

PROGRAMME DESCRIPTION

The Centre for Public Project Management³ (CP2M) advises MOF and other government agencies on development and construction related issues which have significant impact on development cost and time, including professional practice, construction procurement and risk management, technical design and engineering, scheduling and cost estimation, cost and space norms, and life-cycle costing.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2017	Estimated FY2018	Revised FY2018	Estimated FY2019	Change Over FY2018	
M-R	CENTRE FOR PUBLIC PROJECT MANAGEMENT PROGRAMME						
	TOTAL EXPENDITURE	\$1,536,675	\$0	\$0	\$0	\$0	n.a.
	Main Estimates						
	OPERATING EXPENDITURE	\$1,536,675	\$0	\$0	\$0	\$0	n.a.
	<i>RUNNING COSTS</i>	\$1,536,675	\$0	\$0	\$0	\$0	n.a.
	Expenditure on Manpower	\$1,118,558	\$0	\$0	\$0	\$0	n.a.
1500	Permanent Staff	1,115,306	0	0	0	0	n.a.
1600	Temporary, Daily-Rated & Other Staff	3,252	0	0	0	0	n.a.
	Other Operating Expenditure	\$418,118	\$0	\$0	\$0	\$0	n.a.
2100	Consumption of Products & Services	363,919	0	0	0	0	n.a.
2300	Manpower Development	16,128	0	0	0	0	n.a.
2400	International & Public Relations, Public Communications	2,461	0	0	0	0	n.a.
2700	Asset Acquisition	35,610	0	0	0	0	n.a.

³ This Programme was subsumed under the Finance Programme from 1 August 2017. Expenditure prior to 1 August 2017 is reflected under the CP2M Programme, and expenditure from 1 August 2017 onwards is reflected under the Finance Programme.