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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.

FY2015 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2013	Estimated FY2014	Revised FY2014	Estimated FY2015	Change over FY2014	
	TOTAL EXPENDITURE	\$26,827,716	\$29,904,700	\$29,863,400	\$32,228,500	\$2,365,100	7.9%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$26,773,566	\$29,780,400	\$29,739,100	\$32,178,500	\$2,439,400	8.2%
	<i>RUNNING COSTS</i>	<i>\$26,764,120</i>	<i>\$29,729,300</i>	<i>\$29,688,000</i>	<i>\$32,113,400</i>	<i>\$2,425,400</i>	<i>8.2%</i>
	Expenditure on Manpower	\$23,656,950	\$25,698,000	\$25,698,000	\$27,548,000	\$1,850,000	7.2%
1400	Other Statutory Appointments	983,679	888,500	967,200	968,200	1,000	0.1
1500	Permanent Staff	22,663,509	24,799,700	24,709,700	26,562,300	1,852,600	7.5
1600	Temporary, Daily-Rated & Other Staff	9,762	9,800	21,100	17,500	-3,600	-17.1
	Other Operating Expenditure	\$3,107,170	\$4,031,300	\$3,990,000	\$4,565,400	\$575,400	14.4%
2100	Consumption of Products & Services	2,552,770	3,410,200	3,382,000	3,927,900	545,900	16.1
2300	Manpower Development	313,525	468,200	455,600	532,200	76,600	16.8
2400	International & Public Relations, Public Communications	71,343	87,600	66,700	96,100	29,400	44.1
2700	Asset Acquisition	169,432	65,200	85,600	9,100	-76,500	-89.4
2800	Miscellaneous	100	100	100	100	0	0.0
	<i>TRANSFERS</i>	<i>\$9,446</i>	<i>\$51,100</i>	<i>\$51,100</i>	<i>\$65,100</i>	<i>\$14,000</i>	<i>27.4%</i>
3500	Social Transfers to Individuals	0	41,100	32,100	53,600	21,500	67.0
3600	Transfers to Institutions & Organisations	0	0	9,000	1,500	-7,500	-83.3
3800	International Organisations & Overseas Development Assistance	9,446	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$54,150	\$124,300	\$124,300	\$50,000	-\$74,300	-59.8%
5100	Government Development	54,150	124,300	124,300	50,000	-74,300	-59.8

¹ Estimated FY2015 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2013	Estimated FY2014	Revised FY2014	Estimated FY2015
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	168	181	177	189
Auditing Service (2011)	144	157	153	165
Corporate Support	3	3	3	3
Management Executive Scheme (2008)	5	5	5	5
Management Support Scheme (2008)	13	13	13	13
Operations Support	3	3	3	3
TOTAL	169	182	178	190

FY2014 BUDGET

The revised FY2014 expenditure of the Auditor-General's Office (AGO) is projected to be \$29.86 million. This is an increase of \$3.04 million or 11.3% over the actual FY2013 expenditure of \$26.83 million. The increase is mainly due to higher expenditure on manpower (EOM) and higher ICT costs.

FY2015 BUDGET

The total expenditure of AGO in FY2015 is expected to be \$32.23 million, an increase of \$2.37 million or 7.9% over the FY2014 revised expenditure of \$29.86 million. Of this, \$32.18 million or 99.8% is for operating expenditure and \$0.05 million or 0.2% is for development expenditure.

Operating Expenditure

The provision of \$32.18 million for operating expenditure is an increase of \$2.44 million or 8.2% over the FY2014 revised expenditure of \$29.74 million. The increase is mainly due to higher EOM and higher ICT costs.

Development Expenditure

The provision of \$0.05 million for FY2015 is to fund minor development projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
CA	Audit	32,113,400	65,100	32,178,500	50,000	32,228,500
	Total	\$32,113,400	\$65,100	\$32,178,500	\$50,000	\$32,228,500

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure up to end of FY2012	Actual FY2013	Estimated FY2014	Revised FY2014	Estimated FY2015
DEVELOPMENT EXPENDITURE	\$54,150	\$124,300	\$124,300	\$50,000
<i>GOVERNMENT DEVELOPMENT</i>	<i>54,150</i>	<i>124,300</i>	<i>124,300</i>	<i>50,000</i>
Audit Programme						
Minor Development Projects	54,150	124,300	124,300	50,000

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 FY2012	Actual FY2013	Revised FY2014	Estimated FY2015
Enhanced accountability of Statutory Boards and Government Funds	Total number of Statutory Boards and Government Funds ² audited each year	15	15	14 ³	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 2013	1 July 2014	2 July 2015	4 July 2016
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	92 ⁵	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, 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.

⁵ One set of financial statements was not received by AGO within the 3-month period for the timely issue of the audit report.