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AUDITOR-GENERAL'S OFFICE

OVERVIEW

Mission Statement

To audit and report to the President and Parliament on the proper accounting and use of public resources so as to enhance public accountability and help strengthen the financial governance of the public service.

FY2025 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2023	Estimated FY2024	Revised FY2024	Estimated FY2025	Change Over Revised FY2024	
		\$	\$	\$	\$	\$	%
	TOTAL EXPENDITURE	41,454,963	45,411,900	44,745,300	46,445,300	1,700,000	3.8
	MAIN ESTIMATES						
	OPERATING EXPENDITURE¹	40,785,262	44,547,900	44,176,000	46,240,300	2,064,300	4.7
	<i>RUNNING COSTS</i>	<i>40,775,274</i>	<i>44,537,900</i>	<i>44,166,000</i>	<i>46,230,300</i>	<i>2,064,300</i>	<i>4.7</i>
	Expenditure on Manpower	31,816,739	34,581,200	34,619,600	35,984,300	1,364,700	3.9
1400	Other Statutory Appointments	1,010,665	1,066,500	1,069,500	1,083,200	13,700	1.3
1500	Permanent Staff	30,793,054	33,483,700	33,530,100	34,859,100	1,329,000	4.0
1600	Temporary, Daily-Rated and Other Staff	13,021	31,000	20,000	42,000	22,000	110.0
	Other Operating Expenditure	8,958,534	9,956,700	9,546,400	10,246,000	699,600	7.3
2100	Consumption of Products and Services	7,841,892	8,573,900	8,145,000	8,458,700	313,700	3.9
2300	Manpower Development	968,799	1,174,400	1,169,400	1,192,000	22,600	1.9
2400	International and Public Relations, Public Communications	65,404	182,200	171,800	593,300	421,500	245.3
2700	Asset Acquisition	82,439	26,200	60,200	2,000	(58,200)	(96.7)
	<i>TRANSFERS</i>	<i>9,989</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>-</i>	<i>-</i>
3800	International Organisations and Overseas Development Assistance	9,989	10,000	10,000	10,000	-	-
	DEVELOPMENT ESTIMATES						
	DEVELOPMENT EXPENDITURE	669,701	864,000	569,300	205,000	(364,300)	(64.0)
5100	Government Development	669,701	864,000	569,300	205,000	(364,300)	(64.0)

¹ Estimated FY2025 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2023	Estimated FY2024	Revised FY2024	Estimated FY2025
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	195	211	211	211
Auditing Service (2021)	171	186	186	186
Management Executive Scheme (2008)	21	22	22	22
Management Support Scheme (2008)	1	1	1	1
Operations Support	2	2	2	2
TOTAL	196	212	212	212

FY2024 BUDGET

The revised FY2024 expenditure of the Auditor-General's Office (AGO) is projected to be \$44.75 million. This is an increase of \$3.29 million or 7.9% over the actual FY2023 expenditure of \$41.45 million. The increase is mainly due to higher expenditure on manpower.

FY2025 BUDGET

The total expenditure of AGO in FY2025 is expected to be \$46.45 million, an increase of \$1.70 million or 3.8% over the revised FY2024 expenditure of \$44.75 million. Of this, \$46.24 million or 99.6% is for operating expenditure and \$0.21 million or 0.4% is for development expenditure.

Operating Expenditure

The provision of \$46.24 million for FY2025 operating expenditure is an increase of \$2.06 million or 4.7% over the revised FY2024 operating expenditure of \$44.18 million. There is an increase in other operating expenditure as AGO will be hosting a conference and meetings of the ASEAN Supreme Audit Institutions in FY2025. ICT costs will also increase due to the implementation of Whole-of-Government projects.

Development Expenditure

The provision of \$0.21 million for FY2025 development expenditure is a decrease of \$0.36 million or 64.0% from the revised FY2024 development expenditure of \$0.57 million. Development expenditure is lower in FY2025 due to the completion of ICT projects in FY2024.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
		\$	\$	\$	\$	\$
C-A	Audit Programme	46,230,300	10,000	46,240,300	205,000	46,445,300
	Total	46,230,300	10,000	46,240,300	205,000	46,445,300

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure				
		Up to end of FY2022	Actual FY2023	Estimated FY2024	Revised FY2024	Estimated FY2025
	\$	\$	\$	\$	\$	\$
DEVELOPMENT EXPENDITURE	669,701	864,000	569,300	205,000
<i>GOVERNMENT DEVELOPMENT</i>	669,701	864,000	569,300	205,000
AUDIT PROGRAMME						
Minor Development Projects	669,701	864,000	569,300	205,000

KEY PERFORMANCE INDICATORS

Desired Outcomes

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

Key Performance Indicators

Desired Outcome	Performance Indicator	Actual FY2022	Actual FY2023	Revised FY2024	Estimated FY2025
Enhanced accountability of Public Sector Entities and Funds	Total number of Public Sector Entities and Funds ¹ audited each year	16	16	16	15 to 18
	% of 10 large Statutory Boards and Funds audited at least once in 5 years	100	100	100	100
Timely completion of audits of the Government Financial Statements and other accounts audited by the Auditor-General	To audit and report to the President on the Government Financial Statements (incorporating the accounts of all 16 Government Ministries and 8 Organs of State) within 3 months of the close of the financial year	26 Jun 2023	28 Jun 2024	By 30 Jun 2025	By 30 Jun 2026
	% of all other audit reports signed within 3 months of the close of the financial year	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	4 Jul 2023	2 Jul 2024	2 Jul 2025	2 Jul 2026

¹ Funds whose enabling Acts provide for the Auditor-General to audit the accounts and for the accounts to be presented to Parliament.