FINANCE PROGRAMME

PROGRAMME DESCRIPTION

This programme comes under Ministry of Finance HQ. The functions[1] 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 FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-A	FINANCE PROGRAMME						
	TOTAL EXPENDITURE	$208,430,369	$386,362,200	$218,347,000	$292,989,300	$74,642,300	34.2%
	Main Estimates						
	OPERATING EXPENDITURE	$189,487,272	$260,481,000	$211,865,900	$188,111,200	-$23,754,700	-11.2%
	RUNNING COSTS	*$102,299,576*	*$132,283,400*	*$89,203,500*	*$122,215,600*	*$33,012,100*	*37.0%*
	Expenditure on Manpower	$41,940,918	$52,413,600	$46,918,200	$53,024,600	$6,106,400	13.0%
1200	Political Appointments	1,627,368	1,028,000	1,438,200	1,059,400	-378,800	-26.3
1500	Permanent Staff	40,250,474	46,196,400	45,300,000	46,785,200	1,485,200	3.3
1600	Temporary, Daily-Rated & Other Staff	63,077	189,200	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 will be reflected under Ministry of Finance, Finance Programme, and expenditure from 1 May 2017 onwards will be reflected under PMO-SNDGO.

Code	Object Class	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
	Other Operating Expenditure	$53,869,723	$69,878,500	$36,780,500	$63,100,400	$26,319,900	71.6%
2100	Consumption of Products & Services	51,258,524	55,931,200	33,010,700	48,611,200	15,600,500	47.3
2300	Manpower Development	1,072,696	2,552,700	1,695,300	2,670,100	974,800	57.5
2400	International & Public Relations, Public Communications	1,055,303	1,211,500	1,574,400	1,575,000	600	0.0
2600	Programmes Central Vote	0	10,000,000	160,000	10,000,000	9,840,000	n.a.
2700	Asset Acquisition	479,254	172,100	324,100	227,100	-97,000	-29.9
2800	Miscellaneous	3,946	11,000	16,000	17,000	1,000	6.3
	Grants, Subventions & Capital Injections to Organisations	$6,488,935	$9,991,300	$5,504,800	$6,090,600	$585,800	10.6%
3100	Grants, Subventions & Capital Injections to Statutory Boards	2,870,610	5,405,700	5,270,900	5,856,700	585,800	11.1
3400	Grants, Subventions & Capital Injections to Other Organisations	3,618,325	4,585,600	233,900	233,900	0	0.0
	TRANSFERS	*$87,187,696*	*$128,197,600*	*$122,662,400*	*$65,895,600*	*-$56,766,800*	*-46.3%*
3800	International Organisations & Overseas Development Assistance	87,187,696	128,197,600	122,662,400	65,895,600	-56,766,800	-46.3
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$18,943,097	$125,881,200	$6,481,100	$104,878,100	$98,397,000	n.a.
5100	Government Development	18,943,097	125,881,200	6,481,100	104,878,100	98,397,000	n.a.

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Political Appointments	3	3	3	3
Permanent Staff	271	284	295	295
TOTAL	274	287	298	298

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 government's accounting systems. It sets accounting policies, standards and processes to ensure that government's revenue, expenditure, assets and liabilities are properly transacted and accounted for.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-C	ACCOUNTING SERVICES PROGRAMME						
	TOTAL EXPENDITURE	$34,696,865	$36,600,000	$36,784,400	$65,436,700	$28,652,300	77.9%
	Main Estimates						
	OPERATING EXPENDITURE	$29,891,711	$34,332,500	$33,879,400	$44,412,300	$10,532,900	31.1%
	RUNNING COSTS	*$29,452,277*	*$33,928,500*	*$33,606,400*	*$43,912,700*	*$10,306,300*	*30.7%*
	Expenditure on Manpower	$13,384,197	$14,230,000	$14,230,000	$14,656,900	$426,900	3.0%
1500	Permanent Staff	13,323,256	14,185,000	14,185,000	14,610,400	425,400	3.0
1600	Temporary, Daily-Rated & Other Staff	60,941	45,000	45,000	46,500	1,500	3.3
	Other Operating Expenditure	$16,068,080	$19,698,500	$19,376,400	$29,255,800	$9,879,400	51.0%
2100	Consumption of Products & Services	15,169,651	18,904,600	18,629,800	28,403,100	9,773,300	52.5
2300	Manpower Development	401,304	620,000	572,700	673,400	100,700	17.6
2400	International & Public Relations, Public Communications	34,758	25,400	25,400	26,300	900	3.5
2700	Asset Acquisition	380,022	30,000	30,000	30,900	900	3.0
2800	Miscellaneous	82,345	118,500	118,500	122,100	3,600	3.0
	TRANSFERS	*$439,435*	*$404,000*	*$273,000*	*$499,600*	*$226,600*	*83.0%*
3500	Social Transfers to Individuals	439,435	404,000	273,000	499,600	226,600	83.0
	OTHER CONSOLIDATED FUND OUTLAYS	$1,275,092,843	$1,609,000,000	$1,811,000,000	$1,900,000,000	$89,000,000	4.9%
4200	Expenses on Investments	1,275,092,843	1,609,000,000	1,811,000,000	1,900,000,000	89,000,000	4.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$4,805,154	$2,267,500	$2,905,000	$21,024,400	$18,119,400	623.7%
5100	Government Development	4,805,154	2,267,500	2,905,000	21,024,400	18,119,400	623.7

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Permanent Staff	105	117	117	117
TOTAL	105	117	117	117

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 FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-G	SHARED SERVICES PROGRAMME						
	TOTAL EXPENDITURE	$44,805,212	$43,827,600	$44,570,400	$51,755,000	$7,184,600	16.1%
	Main Estimates						
	OPERATING EXPENDITURE	$40,643,739	$40,436,100	$41,972,400	$49,432,000	$7,459,600	17.8%
	RUNNING COSTS	*$40,643,739*	*$40,436,100*	*$41,972,400*	*$49,432,000*	*$7,459,600*	*17.8%*
	Expenditure on Manpower	$31,932,037	$32,336,500	$33,043,000	$34,290,000	$1,247,000	3.8%
1500	Permanent Staff	31,911,134	32,312,500	33,031,000	34,269,000	1,238,000	3.7
1600	Temporary, Daily-Rated & Other Staff	20,903	24,000	12,000	21,000	9,000	75.0
	Other Operating Expenditure	$8,711,702	$8,099,600	$8,929,400	$15,142,000	$6,212,600	69.6%
2100	Consumption of Products & Services	7,607,437	6,849,200	8,066,200	14,125,100	6,058,900	75.1
2300	Manpower Development	1,006,115	1,161,600	798,300	788,900	-9,400	-1.2
2400	International & Public Relations, Public Communications	32,512	23,900	13,600	28,900	15,300	112.5
2700	Asset Acquisition	61,731	64,900	39,900	194,300	154,400	387.0
2800	Miscellaneous	3,907	0	11,400	4,800	-6,600	-57.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$4,161,474	$3,391,500	$2,598,000	$2,323,000	-$275,000	-10.6%
5100	Government Development	4,161,474	3,391,500	2,598,000	2,323,000	-275,000	-10.6

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Permanent Staff	465	450	488	488
TOTAL	465	450	488	488

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 FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-O	SINGAPORE CUSTOMS PROGRAMME						
	TOTAL EXPENDITURE	$168,835,723	$175,049,700	$173,169,800	$185,496,700	$12,326,900	7.1%
	Main Estimates						
	OPERATING EXPENDITURE	$127,430,364	$124,520,300	$122,640,400	$134,712,400	$12,072,000	9.8%
	RUNNING COSTS	*$127,363,203*	*$124,452,400*	*$122,557,900*	*$134,627,400*	*$12,069,500*	*9.8%*
	Expenditure on Manpower	$75,360,484	$75,359,700	$73,045,400	$72,221,200	-$824,200	-1.1%
1500	Permanent Staff	75,096,976	75,041,500	72,727,200	71,957,300	-769,900	-1.1
1600	Temporary, Daily-Rated & Other Staff	263,508	318,200	318,200	263,900	-54,300	-17.1
	Other Operating Expenditure	$52,002,719	$49,092,700	$49,512,500	$62,406,200	$12,893,700	26.0%
2100	Consumption of Products & Services	48,697,302	45,699,000	46,584,900	59,122,300	12,537,400	26.9
2300	Manpower Development	2,489,250	2,834,600	2,174,300	2,565,300	391,000	18.0
2400	International & Public Relations, Public Communications	454,323	476,500	481,800	439,500	-42,300	-8.8
2700	Asset Acquisition	313,267	66,600	266,000	245,000	-21,000	-7.9
2800	Miscellaneous	48,577	16,000	5,500	34,100	28,600	520.0
	TRANSFERS	*$67,161*	*$67,900*	*$82,500*	*$85,000*	*$2,500*	*3.0%*
3800	International Organisations & Overseas Development Assistance	67,161	67,900	82,500	85,000	2,500	3.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$41,405,359	$50,529,400	$50,529,400	$50,784,300	$254,900	0.5%
5100	Government Development	41,405,359	50,529,400	50,529,400	50,784,300	254,900	0.5

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Permanent Staff	987	987	987	987
TOTAL	987	987	987	987

INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME

PROGRAMME DESCRIPTION

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 FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-P	INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME						
	TOTAL EXPENDITURE	$413,457,313	$432,796,000	$426,375,000	$439,392,000	$13,017,000	3.1%
	Main Estimates						
	OPERATING EXPENDITURE	$413,457,313	$432,796,000	$426,375,000	$439,392,000	$13,017,000	3.1%
	RUNNING COSTS	*$413,457,313*	*$432,796,000*	*$426,375,000*	*$439,392,000*	*$13,017,000*	*3.1%*
	Other Operating Expenditure	$413,457,313	$432,796,000	$426,375,000	$439,392,000	$13,017,000	3.1%
2100	Consumption of Products & Services	413,457,313	432,796,000	426,375,000	439,392,000	13,017,000	3.1

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Others	1,941	2,030	2,008	2,008
TOTAL	1,941	2,030	2,008	2,008

INTEGRATION PROGRAMME

PROGRAMME DESCRIPTION

The Integration Programme[2] 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 Whole of Government, as well as projects that address centrally driven priority areas.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-Q	INTEGRATION PROGRAMME						
	TOTAL EXPENDITURE	$19,859,187	$20,046,800	$4,156,500	$3,107,000	-$1,049,500	-25.2%
	Main Estimates						
	OPERATING EXPENDITURE	$17,551,320	$17,996,000	$2,077,500	$751,000	-$1,326,500	-63.9%
	RUNNING COSTS	*$17,551,320*	*$17,996,000*	*$2,077,500*	*$751,000*	*-$1,326,500*	*-63.9%*
	Other Operating Expenditure	$17,551,320	$17,996,000	$2,077,500	$751,000	-$1,326,500	-63.9%
2100	Consumption of Products & Services	17,551,320	17,996,000	2,077,500	751,000	-1,326,500	-63.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	$2,307,867	$2,050,800	$2,079,000	$2,356,000	$277,000	13.3%
5100	Government Development	2,307,867	2,050,800	2,079,000	2,356,000	277,000	13.3

[2] Due to reorganisation, functions relating to shared HR, Payroll, Finance and Procurement systems for Statutory Boards (SBs) was transferred to Public Service Division (PSD) in the Prime Minister's Office (PMO) with effect from 1 May 2017. Expenditure prior to 1 May 2017 will be reflected under Ministry of Finance, Integration Programme, and expenditure from 1 May 2017 onwards will be reflected under PMO-PSD.

CENTRE FOR PUBLIC PROJECT MANAGEMENT PROGRAMME

PROGRAMME DESCRIPTION

Centre for Public Project Management[3] (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 FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018	Change Over FY2017	
M-R	CENTRE FOR PUBLIC PROJECT MANAGEMENT PROGRAMME						
	TOTAL EXPENDITURE	$5,942,559	$6,611,700	$1,452,000	$0	-$1,452,000	-100.0%
	Main Estimates						
	OPERATING EXPENDITURE	$5,942,559	$6,611,700	$1,452,000	$0	-$1,452,000	-100.0%
	RUNNING COSTS	*$5,942,559*	*$6,611,700*	*$1,452,000*	*$0*	*-$1,452,000*	*-100.0%*
	Expenditure on Manpower	$4,650,523	$4,935,600	$1,033,900	$0	-$1,033,900	-100.0%
1500	Permanent Staff	4,645,101	4,935,600	1,030,600	0	-1,030,600	-100.0
1600	Temporary, Daily-Rated & Other Staff	5,423	0	3,300	0	-3,300	-100.0
	Other Operating Expenditure	$1,292,036	$1,676,100	$418,100	$0	-$418,100	-100.0%
2100	Consumption of Products & Services	1,144,579	1,488,800	363,900	0	-363,900	-100.0
2300	Manpower Development	113,562	158,400	16,100	0	-16,100	-100.0
2400	International & Public Relations, Public Communications	8,454	12,800	2,500	0	-2,500	-100.0
2700	Asset Acquisition	25,442	16,100	35,600	0	-35,600	-100.0

Manpower

Category	Actual FY2016	Estimated FY2017	Revised FY2017	Estimated FY2018
Permanent Staff	26	26	0	0
TOTAL	26	26	0	0

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