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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.

FY2021 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
	TOTAL EXPENDITURE	\$32,246,622	\$40,441,700	\$36,226,000	\$38,414,000	\$2,188,000	6.0%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$32,028,263	\$38,166,700	\$34,671,000	\$37,945,000	\$3,274,000	9.4%
	<i>RUNNING COSTS</i>	<i>\$31,864,184</i>	<i>\$37,986,200</i>	<i>\$34,587,200</i>	<i>\$37,935,000</i>	<i>\$3,347,800</i>	<i>9.7%</i>
	Expenditure on Manpower	\$26,494,275	\$29,114,200	\$27,200,200	\$29,197,900	\$1,997,700	7.3%
1400	Other Statutory Appointments	926,976	937,300	853,300	944,200	90,900	10.7
1500	Permanent Staff	25,558,274	28,158,900	26,282,300	28,243,200	1,960,900	7.5
1600	Temporary, Daily-Rated & Other Staff	9,025	18,000	64,600	10,500	-54,100	-83.7
	Other Operating Expenditure	\$5,369,909	\$8,872,000	\$7,387,000	\$8,737,100	\$1,350,100	18.3%
2100	Consumption of Products & Services	4,529,753	7,120,500	6,461,000	7,405,500	944,500	14.6
2300	Manpower Development	638,714	903,600	771,100	1,084,000	312,900	40.6
2400	International & Public Relations, Public Communications	66,683	87,500	37,300	141,400	104,100	279.1
2700	Asset Acquisition	134,759	760,400	117,600	106,200	-11,400	-9.7
	<i>TRANSFERS</i>	<i>\$164,079</i>	<i>\$180,500</i>	<i>\$83,800</i>	<i>\$10,000</i>	<i>-\$73,800</i>	<i>-88.1%</i>
3500	Social Transfers to Individuals	154,467	169,000	72,300	0	-72,300	-100.0
3600	Transfers to Institutions & Organisations	0	1,500	1,500	0	-1,500	-100.0
3800	International Organisations & Overseas Development Assistance	9,612	10,000	10,000	10,000	0	0.0
	OTHER CONSOLIDATED FUND OUTLAYS	\$0	\$5,900	\$0	\$0	\$0	n.a.
4600	Loans and Advances (Disbursement)	0	5,900	0	0	0	n.a.
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$218,360	\$2,275,000	\$1,555,000	\$469,000	-\$1,086,000	-69.8%
5100	Government Development	218,360	2,275,000	1,555,000	469,000	-1,086,000	-69.8

¹ Estimated FY2021 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	189	205	205	205
Auditing Service (2011)	163	179	181	181
Management Executive Scheme (2008)	14	17	22	22
Management Support Scheme (2008)	9	6	0	0
Operations Support	3	3	2	2
TOTAL	190	206	206	206

FY2020 BUDGET

The revised FY2020 expenditure of the Auditor-General's Office (AGO) is projected to be \$36.23 million. This is an increase of \$3.98 million or 12.3% over the actual FY2019 expenditure of \$32.25 million. The increase is mainly due to higher information and communication technology (ICT) costs. The revised FY2020 operating expenditure is lower than estimated FY2020 expenditure because the COVID-19 pandemic saw salary cuts for superscale officers, no payments in the annual variable components to staff, and the cancellation and postponement of training programmes and overseas official visits.

FY2021 BUDGET

The total expenditure of AGO in FY2021 is expected to be \$38.41 million, an increase of \$2.19 million or 6.0% over the revised FY2020 expenditure of \$36.23 million. Of this, \$37.95 million or 98.8% is for operating expenditure and \$0.47 million or 1.2% is for development expenditure.

Operating Expenditure

The provision of \$37.95 million for FY2021 operating expenditure is an increase of \$3.27 million or 9.4% over the revised FY2020 operating expenditure of \$34.67 million. However, when compared to the original estimated FY2020 operating expenditure, it is lower by \$0.22 million or 0.6%.

Development Expenditure

The provision of \$0.47 million for FY2021 development expenditure is a decrease of \$1.09 million or 69.8% over the revised FY2020 development expenditure of \$1.56 million. Development expenditure is lower in FY2021 as most of the payments for on-going development projects have been made in FY2020.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	37,935,000	10,000	37,945,000	469,000	38,414,000
	TOTAL	\$37,935,000	\$10,000	\$37,945,000	\$469,000	\$38,414,000

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2018	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
DEVELOPMENT EXPENDITURE	\$218,360	\$2,275,000	\$1,555,000	\$469,000
<i>GOVERNMENT DEVELOPMENT</i>	218,360	2,275,000	1,555,000	469,000
Audit Programme						
Minor Development Projects	218,360	2,275,000	1,555,000	469,000

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 FY2018	Actual FY2019	Revised FY2020	Estimated FY2021
Enhanced accountability of Public Sector Entities and Funds	Total number of Public Sector Entities ¹ and Funds ² audited each year	14	13	16	15 to 18
	% of 10 large Statutory Boards and Funds audited at least once in 5 years ³	-	-	-	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	27 Jun 2019	5 Aug 2020 ⁴	By 30 Jun 2021	By 30 Jun 2022
	% of all other audit reports signed within 3 months of the close of the financial year	100	<u>See Note 5 below</u>	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	2 Jul 2019	6 Aug 2020 ⁴	2 Jul 2021	4 Jul 2022

¹ Prior to FY 2020, the performance indicator was "Total number of Statutory Boards and Funds audited each year." The actual figures for FY 2018 and FY 2019 were based on the previous indicator. AGO has revised the performance indicator with effect from FY 2020 to "Total Number of Public Sector Entities and Funds audited each year." "Public Sector entities" is a wider definition that better reflects AGO's audits, which also include Ministries and Organs of State in addition to Statutory Boards.

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

³ This is a new KPI which will be tracked from FY 2021 onwards.

⁴ The implementation of COVID-19 measures, including the circuit breaker period, affected the timeline for the preparation of the Government Financial Statements for FY 2019/20. Consequently, there was a delay in the completion of audit. Both the audit report on the Government Financial Statements and the Annual Report of the Auditor-General were submitted to the President in early Aug 2020.

⁵ The implementation of COVID-19 measures, including the circuit breaker period, affected the timeline for the preparation of the Financial Statements by the respective entities. Consequently, the completion of the audits was delayed. 100% of the audit reports were signed in July 2020, within 4 months of the close of the financial year.