

FINANCE PROGRAMME

PROGRAMME DESCRIPTION

This programme comes under Ministry of Finance (MOF) HQ and serves the following functions:

- 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;
- Transform the government finance and procurement functions through setting policies and practices, and developing the career and capabilities of finance and procurement officers across the whole of 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 FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
M-A	FINANCE PROGRAMME						
	TOTAL EXPENDITURE	\$138,819,437	\$323,702,000	\$704,864,500	\$1,312,601,500	\$607,737,000	86.2%
	Main Estimates						
	OPERATING EXPENDITURE	\$135,588,183	\$217,580,900	\$650,611,200	\$1,205,511,600	\$554,900,400	85.3%
	<i>RUNNING COSTS</i>	<i>\$91,416,007</i>	<i>\$140,490,900</i>	<i>\$573,063,200</i>	<i>\$1,131,511,600</i>	<i>\$558,448,400</i>	<i>97.4%</i>
	Expenditure on Manpower	\$50,755,834	\$63,923,100	\$58,014,600	\$66,896,700	\$8,882,100	15.3%
1200	Political Appointments	2,641,815	2,444,700	1,962,100	2,556,100	594,000	30.3
1500	Permanent Staff	48,065,358	56,378,400	50,952,500	59,240,600	8,288,100	16.3
1600	Temporary, Daily-Rated & Other Staff	48,661	100,000	100,000	100,000	0	0.0
1800	Personnel Central Vote	0	5,000,000	5,000,000	5,000,000	0	0.0

Code	Object Class	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
	Other Operating Expenditure	\$36,626,912	\$69,033,500	\$50,325,200	\$72,470,600	\$22,145,400	44.0%
2100	Consumption of Products & Services	33,633,395	53,629,200	39,098,300	59,356,400	20,258,100	51.8
2300	Manpower Development	1,003,080	2,501,700	735,300	2,125,200	1,389,900	189.0
2400	International & Public Relations, Public Communications	1,839,279	2,689,200	77,700	701,000	623,300	802.2
2600	Programmes Central Vote	0	10,000,000	10,000,000	10,000,000	0	0.0
2700	Asset Acquisition	147,227	201,400	412,700	276,000	-136,700	-33.1
2800	Miscellaneous	3,931	12,000	1,200	12,000	10,800	900.0
	Grants, Subventions & Capital Injections to Organisations	\$4,033,261	\$7,534,300	\$464,723,400	\$992,144,300	\$527,420,900	113.5%
3100	Grants, Subventions & Capital Injections to Statutory Boards	4,033,261	7,270,000	464,559,100	991,980,000	527,420,900	113.5
3400	Grants, Subventions & Capital Injections to Other Organisations	0	264,300	164,300	164,300	0	0.0
	<i>TRANSFERS</i>	<i>\$44,172,176</i>	<i>\$77,090,000</i>	<i>\$77,548,000</i>	<i>\$74,000,000</i>	<i>-\$3,548,000</i>	<i>-4.6%</i>
3800	International Organisations & Overseas Development Assistance	44,172,176	77,090,000	77,548,000	74,000,000	-3,548,000	-4.6
	OTHER CONSOLIDATED FUND OUTLAYS	\$3,663,736	\$4,500,000	\$2,006,000,000	\$2,004,200,000	-\$1,800,000	-0.1%
4600	Loans and Advances (Disbursement)	3,663,736	4,500,000	2,006,000,000	2,004,200,000	-1,800,000	-0.1
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$3,231,255	\$106,121,100	\$54,253,300	\$107,089,900	\$52,836,600	97.4%
5100	Government Development	3,231,255	106,121,100	54,253,300	107,089,900	52,836,600	97.4

Manpower

Category	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
Political Appointments	3	3	3	3
Permanent Staff	303	313	360	360
TOTAL	306	316	363	363

ACCOUNTING SERVICES PROGRAMME

PROGRAMME DESCRIPTION

The Accountant-General's Department 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 FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
M-C	ACCOUNTING SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$59,610,064	\$77,154,600	\$69,387,400	\$57,921,200	-\$11,466,200	-16.5%
	Main Estimates						
	OPERATING EXPENDITURE	\$43,430,953	\$55,631,000	\$51,763,800	\$52,618,400	\$854,600	1.7%
	<i>RUNNING COSTS</i>	<i>\$43,430,953</i>	<i>\$55,631,000</i>	<i>\$51,763,800</i>	<i>\$52,618,400</i>	<i>\$854,600</i>	<i>1.7%</i>
	Expenditure on Manpower	\$16,047,448	\$18,560,000	\$17,796,200	\$20,596,400	\$2,800,200	15.7%
1500	Permanent Staff	16,032,164	18,431,000	17,649,200	20,467,400	2,818,200	16.0
1600	Temporary, Daily-Rated & Other Staff	15,284	129,000	147,000	129,000	-18,000	-12.2
	Other Operating Expenditure	\$27,383,505	\$37,071,000	\$33,967,600	\$32,022,000	-\$1,945,600	-5.7%
2100	Consumption of Products & Services	26,202,996	35,668,200	32,884,700	30,598,300	-2,286,400	-7.0
2300	Manpower Development	1,068,496	1,271,500	968,100	1,303,400	335,300	34.6
2400	International & Public Relations, Public Communications	13,916	26,500	18,900	21,300	2,400	12.7
2700	Asset Acquisition	10,107	10,000	5,200	5,500	300	5.8
2800	Miscellaneous	87,989	94,800	90,700	93,500	2,800	3.1
	OTHER CONSOLIDATED FUND OUTLAYS	\$2,805,073,634	\$3,802,000,000	\$3,589,000,000	\$3,836,000,000	\$247,000,000	6.9%
4200	Expenses on Investments	2,805,073,634	3,802,000,000	3,589,000,000	3,836,000,000	247,000,000	6.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$16,179,111	\$21,523,600	\$17,623,600	\$5,302,800	-\$12,320,800	-69.9%
5100	Government Development	16,179,111	21,523,600	17,623,600	5,302,800	-12,320,800	-69.9

Manpower

Category	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
Permanent Staff	116	121	126	134
TOTAL	116	121	126	134

SHARED SERVICES PROGRAMME

PROGRAMME DESCRIPTION

VITAL provides shared corporate services for the Public Service in the areas of human resources, payroll and claims, finance, officer development management, procurement, travel management and digitalisation. The department aims to enhance service delivery and achieve efficiency in corporate services through economies of scale, process standardisation, technology, and partnership with key stakeholders.

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
M-G	SHARED SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$42,117,132	\$44,663,000	\$47,148,000	\$59,900,600	\$12,752,600	27.0%
	Main Estimates						
	OPERATING EXPENDITURE	\$41,983,566	\$44,310,000	\$46,828,700	\$55,796,000	\$8,967,300	19.1%
	<i>RUNNING COSTS</i>	<i>\$41,983,566</i>	<i>\$44,310,000</i>	<i>\$46,828,700</i>	<i>\$55,796,000</i>	<i>\$8,967,300</i>	<i>19.1%</i>
	Expenditure on Manpower	\$32,162,113	\$33,584,900	\$34,019,900	\$37,814,200	\$3,794,300	11.2%
1500	Permanent Staff	32,153,600	33,574,700	34,014,200	37,808,200	3,794,000	11.2
1600	Temporary, Daily-Rated & Other Staff	8,513	10,200	5,700	6,000	300	5.3
	Other Operating Expenditure	\$9,821,454	\$10,725,100	\$12,808,800	\$17,981,800	\$5,173,000	40.4%
2100	Consumption of Products & Services	8,696,593	9,887,400	11,768,600	16,364,500	4,595,900	39.1
2300	Manpower Development	745,225	824,100	755,600	1,554,100	798,500	105.7
2400	International & Public Relations, Public Communications	10,447	13,600	2,500	42,600	40,100	n.a.
2700	Asset Acquisition	336,953	0	277,000	15,600	-261,400	-94.4
2800	Miscellaneous	32,237	0	5,100	5,000	-100	-2.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$133,566	\$353,000	\$319,300	\$4,104,600	\$3,785,300	n.a.
5100	Government Development	133,566	353,000	319,300	4,104,600	3,785,300	n.a.

Manpower

Category	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
Permanent Staff	451	483	542	542
TOTAL	451	483	542	542

SINGAPORE CUSTOMS PROGRAMME

PROGRAMME DESCRIPTION

Singapore Customs maintains a robust regulatory regime to ensure the integrity of the trading system, and facilitates 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 FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
M-O	SINGAPORE CUSTOMS PROGRAMME						
	TOTAL EXPENDITURE	\$197,877,571	\$207,871,300	\$202,488,800	\$204,806,600	\$2,317,800	1.1%
	Main Estimates						
	OPERATING EXPENDITURE	\$161,638,025	\$177,440,600	\$177,261,800	\$181,588,800	\$4,327,000	2.4%
	<i>RUNNING COSTS</i>	<i>\$161,550,543</i>	<i>\$177,349,600</i>	<i>\$177,169,400</i>	<i>\$181,493,600</i>	<i>\$4,324,200</i>	<i>2.4%</i>
	Expenditure on Manpower	\$77,912,162	\$78,315,700	\$72,575,600	\$77,674,900	\$5,099,300	7.0%
1500	Permanent Staff	77,857,834	78,218,900	72,478,800	77,578,900	5,100,100	7.0
1600	Temporary, Daily-Rated & Other Staff	54,328	96,800	96,800	96,000	-800	-0.8
	Other Operating Expenditure	\$83,638,381	\$99,033,900	\$104,593,800	\$103,818,700	-\$775,100	-0.7%
2100	Consumption of Products & Services	80,493,654	95,825,000	102,252,000	101,443,300	-808,700	-0.8
2300	Manpower Development	1,805,571	2,186,000	1,692,000	1,717,200	25,200	1.5
2400	International & Public Relations, Public Communications	490,113	549,200	161,900	367,400	205,500	126.9
2700	Asset Acquisition	821,159	459,800	480,200	271,500	-208,700	-43.5
2800	Miscellaneous	27,883	13,900	7,700	19,300	11,600	150.6
	<i>TRANSFERS</i>	<i>\$87,482</i>	<i>\$91,000</i>	<i>\$92,400</i>	<i>\$95,200</i>	<i>\$2,800</i>	<i>3.0%</i>
3800	International Organisations & Overseas Development Assistance	87,482	91,000	92,400	95,200	2,800	3.0
	OTHER CONSOLIDATED FUND OUTLAYS	\$300	\$300	\$0	\$0	\$0	n.a.
4600	Loans and Advances (Disbursement)	300	300	0	0	0	n.a.
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$36,239,546	\$30,430,700	\$25,227,000	\$23,217,800	-\$2,009,200	-8.0%
5100	Government Development	36,239,546	30,430,700	25,227,000	23,217,800	-2,009,200	-8.0

Manpower

Category	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
Permanent Staff	987	1,009	987	987
TOTAL	987	1,009	987	987

INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME

PROGRAMME DESCRIPTION

The Inland Revenue Authority of Singapore 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 FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021	Change Over FY2020	
M-P	INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME						
	TOTAL EXPENDITURE	\$468,920,500	\$445,374,500	\$414,224,000	\$432,019,000	\$17,795,000	4.3%
	Main Estimates						
	OPERATING EXPENDITURE	\$468,920,500	\$445,374,500	\$414,224,000	\$432,019,000	\$17,795,000	4.3%
	<i>RUNNING COSTS</i>	<i>\$468,920,500</i>	<i>\$445,374,500</i>	<i>\$414,224,000</i>	<i>\$432,019,000</i>	<i>\$17,795,000</i>	<i>4.3%</i>
	Other Operating Expenditure	\$468,920,500	\$445,374,500	\$414,224,000	\$432,019,000	\$17,795,000	4.3%
2100	Consumption of Products & Services	468,920,500	445,374,500	414,224,000	432,019,000	17,795,000	4.3

Manpower

Category	Actual FY2019	Estimated FY2020	Revised FY2020	Estimated FY2021
Others	1,919	2,045	2,050	2,050
TOTAL	1,919	2,045	2,050	2,050