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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.

FY2022 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
	TOTAL EXPENDITURE	\$35,009,519	\$38,414,000	\$39,014,000	\$43,792,000	\$4,778,000	12.2%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$33,485,092	\$37,945,000	\$38,545,000	\$43,640,000	\$5,095,000	13.2%
	<i>RUNNING COSTS</i>	<i>\$33,400,070</i>	<i>\$37,935,000</i>	<i>\$38,535,000</i>	<i>\$43,630,000</i>	<i>\$5,095,000</i>	<i>13.2%</i>
	Expenditure on Manpower	\$26,654,490	\$29,197,900	\$31,090,500	\$33,587,800	\$2,497,300	8.0%
1400	Other Statutory Appointments	818,048	944,200	1,011,400	968,400	-43,000	-4.3
1500	Permanent Staff	25,829,531	28,243,200	30,065,600	32,605,300	2,539,700	8.4
1600	Temporary, Daily-Rated & Other Staff	6,910	10,500	13,500	14,100	600	4.4
	Other Operating Expenditure	\$6,745,581	\$8,737,100	\$7,444,500	\$10,042,200	\$2,597,700	34.9%
2100	Consumption of Products & Services	6,021,429	7,405,500	6,463,600	8,702,800	2,239,200	34.6
2300	Manpower Development	598,906	1,084,000	823,600	1,002,800	179,200	21.8
2400	International & Public Relations, Public Communications	30,314	141,400	44,100	152,000	107,900	244.7
2700	Asset Acquisition	94,500	106,200	113,200	184,600	71,400	63.1
2800	Miscellaneous	432	0	0	0	0	n.a.
	<i>TRANSFERS</i>	<i>\$85,021</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>0.0%</i>
3500	Social Transfers to Individuals	72,212	0	0	0	0	n.a.
3600	Transfers to Institutions & Organisations	3,000	0	0	0	0	n.a.
3800	International Organisations & Overseas Development Assistance	9,810	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$1,524,427	\$469,000	\$469,000	\$152,000	-\$317,000	-67.6%
5100	Government Development	1,524,427	469,000	469,000	152,000	-317,000	-67.6

¹ Estimated FY2022 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	193	205	205	205
Auditing Service (2011)	169	181	0	0
Auditing Service (2021)	0	0	181	181
Management Executive Scheme (2008)	20	22	22	22
Management Support Scheme (2008)	2	0	0	0
Operations Support	2	2	2	2
TOTAL	194	206	206	206

FY2021 BUDGET

The revised FY2021 expenditure of the Auditor-General's Office (AGO) is projected to be \$39.01 million. This is an increase of \$4.00 million or 11.4% over the actual FY2020 expenditure of \$35.01 million. The increase is mainly due to higher expenditure on manpower arising from the Auditing Service salary revision implemented on 1 August 2021. The revised FY2021 expenditure is higher than estimated FY2021 expenditure by 1.6% largely due to the Auditing Service salary revision. The increase in expenditure on manpower was offset by savings arising from the cancellation and postponement of overseas official visits and meetings due to COVID-19.

FY2022 BUDGET

The total expenditure of AGO in FY2022 is expected to be \$43.79 million, an increase of \$4.78 million or 12.2% over the revised FY2021 expenditure of \$39.01 million. Of this, \$43.64 million or 99.7% is for operating expenditure and \$0.15 million or 0.3% is for development expenditure.

Operating Expenditure

The provision of \$43.64 million for FY2022 operating expenditure is an increase of \$5.10 million or 13.2% over the revised FY2021 operating expenditure of \$38.55 million. The increase in expenditure is largely due to an increase in salary expenditure following the Auditing Service salary revision and, higher information and communications technology (ICT) costs.

Development Expenditure

The provision of \$0.15 million for FY2022 development expenditure is a decrease of \$0.32 million or 67.6% over the revised FY2021 development expenditure of \$0.47 million. Development expenditure is lower in FY2022 due to the completion of some development projects in FY2021.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	43,630,000	10,000	43,640,000	152,000	43,792,000
	TOTAL	\$43,630,000	\$10,000	\$43,640,000	\$152,000	\$43,792,000

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2019	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
DEVELOPMENT EXPENDITURE	\$1,524,427	\$469,000	\$469,000	\$152,000
<i>GOVERNMENT DEVELOPMENT</i>	<i>1,524,427</i>	<i>469,000</i>	<i>469,000</i>	<i>152,000</i>
Audit Programme						
Minor Development Projects	1,524,427	469,000	469,000	152,000

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 FY2019	Actual FY2020	Revised FY2021	Estimated FY2022
Enhanced accountability of Public Sector Entities and Funds	Total number of Public Sector Entities ¹ and Funds ² audited each year	13	16	16	15 to 18
	% of 10 large Statutory Boards and Funds audited at least once in 5 years ³	-	-	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	5 Aug 2020 ⁴	28 Jun 2021	By 30 Jun 2022	By 30 Jun 2023
	% of all other audit reports signed within 3 months of the close of the financial year	See Note 5 below	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	6 Aug 2020 ⁴	2 Jul 2021	4 Jul 2022	4 Jul 2023

¹ Prior to FY 2020, the performance indicator was "Total number of Statutory Boards and Funds audited each year". The actual figure for FY 2019 was 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 KPI was introduced in FY 2021.

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.