

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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
M-A	FINANCE PROGRAMME						
	TOTAL EXPENDITURE	\$211,517,699	\$1,312,601,500	\$317,134,500	\$358,615,000	\$41,480,500	13.1%
	Main Estimates						
	OPERATING EXPENDITURE	\$207,977,682	\$1,205,511,600	\$213,131,000	\$250,282,500	\$37,151,500	17.4%
	<i>RUNNING COSTS</i>	<i>\$131,537,883</i>	<i>\$1,131,511,600</i>	<i>\$142,672,700</i>	<i>\$177,382,500</i>	<i>\$34,709,800</i>	<i>24.3%</i>
	Expenditure on Manpower	\$49,375,633	\$66,896,700	\$60,950,800	\$66,880,300	\$5,929,500	9.7%
1200	Political Appointments	1,967,055	2,556,100	1,930,600	2,426,400	495,800	25.7
1500	Permanent Staff	47,343,390	59,240,600	53,920,200	59,353,900	5,433,700	10.1
1600	Temporary, Daily-Rated & Other Staff	65,188	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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
	Other Operating Expenditure	\$38,139,422	\$72,470,600	\$55,027,600	\$81,287,900	\$26,260,300	47.7%
2100	Consumption of Products & Services	36,363,434	59,356,400	42,997,700	68,059,500	25,061,800	58.3
2300	Manpower Development	692,453	2,125,200	1,157,900	2,021,500	863,600	74.6
2400	International & Public Relations, Public Communications	31,696	701,000	495,000	948,500	453,500	91.6
2600	Programmes Central Vote	0	10,000,000	10,000,000	10,000,000	0	0.0
2700	Asset Acquisition	1,049,586	276,000	372,000	248,400	-123,600	-33.2
2800	Miscellaneous	2,252	12,000	5,000	10,000	5,000	100.0
	Grants, Subventions & Capital Injections to Organisations	\$44,022,828	\$992,144,300	\$26,694,300	\$29,214,300	\$2,520,000	9.4%
3100	Grants, Subventions & Capital Injections to Statutory Boards	44,022,828	991,980,000	26,600,000	28,820,000	2,220,000	8.3
3400	Grants, Subventions & Capital Injections to Other Organisations	0	164,300	94,300	394,300	300,000	318.1
	<i>TRANSFERS</i>	<i>\$76,439,799</i>	<i>\$74,000,000</i>	<i>\$70,458,300</i>	<i>\$72,900,000</i>	<i>\$2,441,700</i>	<i>3.5%</i>
3800	International Organisations & Overseas Development Assistance	76,439,799	74,000,000	70,458,300	72,900,000	2,441,700	3.5
	OTHER CONSOLIDATED FUND OUTLAYS	\$1,997,869,325	\$2,004,200,000	\$3,200,000	\$2,800,000	-\$400,000	-12.5%
4600	Loans and Advances (Disbursement)	1,997,869,325	2,004,200,000	3,200,000	2,800,000	-400,000	-12.5
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$3,540,017	\$107,089,900	\$104,003,500	\$108,332,500	\$4,329,000	4.2%
5100	Government Development	3,540,017	107,089,900	104,003,500	108,332,500	4,329,000	4.2

Manpower

Category	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
Political Appointments	3	3	2	2
Permanent Staff	336	360	374	374
TOTAL	339	363	376	376

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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
M-C	ACCOUNTING SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$66,392,864	\$57,921,200	\$54,322,600	\$61,410,800	\$7,088,200	13.0%
	Main Estimates						
	OPERATING EXPENDITURE	\$49,525,790	\$52,618,400	\$50,567,900	\$52,730,000	\$2,162,100	4.3%
	<i>RUNNING COSTS</i>	<i>\$49,525,790</i>	<i>\$52,618,400</i>	<i>\$50,567,900</i>	<i>\$52,730,000</i>	<i>\$2,162,100</i>	<i>4.3%</i>
	Expenditure on Manpower	\$16,365,474	\$20,596,400	\$17,941,000	\$21,125,800	\$3,184,800	17.8%
1500	Permanent Staff	16,340,029	20,467,400	17,836,000	21,020,800	3,184,800	17.9
1600	Temporary, Daily-Rated & Other Staff	25,445	129,000	105,000	105,000	0	0.0
	Other Operating Expenditure	\$33,160,316	\$32,022,000	\$32,626,900	\$31,604,200	-\$1,022,700	-3.1%
2100	Consumption of Products & Services	32,201,284	30,598,300	31,302,700	30,268,700	-1,034,000	-3.3
2300	Manpower Development	849,346	1,303,400	1,124,800	1,197,800	73,000	6.5
2400	International & Public Relations, Public Communications	865	21,300	5,400	10,500	5,100	94.4
2700	Asset Acquisition	6,753	5,500	90,000	20,000	-70,000	-77.8
2800	Miscellaneous	102,068	93,500	104,000	107,200	3,200	3.1
	OTHER CONSOLIDATED FUND OUTLAYS	\$2,261,750,220	\$3,836,000,000	\$2,908,000,000	\$3,109,000,000	\$201,000,000	6.9%
4200	Expenses on Investments	2,261,750,220	3,836,000,000	2,908,000,000	3,109,000,000	201,000,000	6.9
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$16,867,074	\$5,302,800	\$3,754,700	\$8,680,800	\$4,926,100	131.2%
5100	Government Development	16,867,074	5,302,800	3,754,700	8,680,800	4,926,100	131.2

Manpower

Category	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
Permanent Staff	117	134	150	154
TOTAL	117	134	150	154

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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
M-G	SHARED SERVICES PROGRAMME						
	TOTAL EXPENDITURE	\$45,808,663	\$59,900,600	\$52,437,000	\$55,739,100	\$3,302,100	6.3%
	Main Estimates						
	OPERATING EXPENDITURE	\$45,494,981	\$55,796,000	\$50,951,400	\$52,502,400	\$1,551,000	3.0%
	<i>RUNNING COSTS</i>	<i>\$45,494,981</i>	<i>\$55,796,000</i>	<i>\$50,951,400</i>	<i>\$52,502,400</i>	<i>\$1,551,000</i>	<i>3.0%</i>
	Expenditure on Manpower	\$33,453,223	\$37,814,200	\$37,208,200	\$38,643,400	\$1,435,200	3.9%
1500	Permanent Staff	33,447,773	37,808,200	37,208,200	38,637,400	1,429,200	3.8
1600	Temporary, Daily-Rated & Other Staff	5,450	6,000	0	6,000	6,000	n.a.
	Other Operating Expenditure	\$12,041,758	\$17,981,800	\$13,743,200	\$13,859,000	\$115,800	0.8%
2100	Consumption of Products & Services	11,215,623	16,364,500	12,471,000	12,602,300	131,300	1.1
2300	Manpower Development	539,217	1,554,100	1,114,900	1,144,200	29,300	2.6
2400	International & Public Relations, Public Communications	6,620	42,600	128,600	107,000	-21,600	-16.8
2700	Asset Acquisition	275,848	15,600	15,600	0	-15,600	-100.0
2800	Miscellaneous	4,451	5,000	13,100	5,500	-7,600	-58.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$313,681	\$4,104,600	\$1,485,600	\$3,236,700	\$1,751,100	117.9%
5100	Government Development	313,681	4,104,600	1,485,600	3,236,700	1,751,100	117.9

Manpower

Category	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
Permanent Staff	474	542	581	581
TOTAL	474	542	581	581

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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
M-O	SINGAPORE CUSTOMS PROGRAMME						
	TOTAL EXPENDITURE	\$203,520,110	\$204,806,600	\$203,046,900	\$203,685,200	\$638,300	0.3%
	Main Estimates						
	OPERATING EXPENDITURE	\$178,293,715	\$181,588,800	\$179,829,100	\$182,263,500	\$2,434,400	1.4%
	<i>RUNNING COSTS</i>	<i>\$178,201,326</i>	<i>\$181,493,600</i>	<i>\$179,736,900</i>	<i>\$182,168,300</i>	<i>\$2,431,400</i>	<i>1.4%</i>
	Expenditure on Manpower	\$73,831,770	\$77,674,900	\$77,006,600	\$79,199,600	\$2,193,000	2.8%
1500	Permanent Staff	73,823,063	77,578,900	76,950,200	79,143,200	2,193,000	2.8
1600	Temporary, Daily-Rated & Other Staff	8,707	96,000	56,400	56,400	0	0.0
	Other Operating Expenditure	\$104,369,556	\$103,818,700	\$102,730,300	\$102,968,700	\$238,400	0.2%
2100	Consumption of Products & Services	102,451,753	101,443,300	100,131,200	100,359,700	228,500	0.2
2300	Manpower Development	1,478,066	1,717,200	1,991,100	1,687,600	-303,500	-15.2
2400	International & Public Relations, Public Communications	6,951	367,400	112,800	271,700	158,900	140.9
2700	Asset Acquisition	402,107	271,500	418,500	621,800	203,300	48.6
2800	Miscellaneous	30,679	19,300	76,700	27,900	-48,800	-63.6
	<i>TRANSFERS</i>	<i>\$92,389</i>	<i>\$95,200</i>	<i>\$92,200</i>	<i>\$95,200</i>	<i>\$3,000</i>	<i>3.3%</i>
3800	International Organisations & Overseas Development Assistance	92,389	95,200	92,200	95,200	3,000	3.3
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$25,226,394	\$23,217,800	\$23,217,800	\$21,421,700	-\$1,796,100	-7.7%
5100	Government Development	25,226,394	23,217,800	23,217,800	21,421,700	-1,796,100	-7.7

Manpower

Category	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
Permanent Staff	987	987	999	1,007
TOTAL	987	987	999	1,007

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 FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022	Change Over FY2021	
M-P	INLAND REVENUE AUTHORITY OF SINGAPORE PROGRAMME						
	TOTAL EXPENDITURE	\$423,164,964	\$432,019,000	\$482,800,000	\$488,100,000	\$5,300,000	1.1%
	Main Estimates						
	OPERATING EXPENDITURE	\$423,164,964	\$432,019,000	\$482,800,000	\$488,100,000	\$5,300,000	1.1%
	<i>RUNNING COSTS</i>	<i>\$423,164,964</i>	<i>\$432,019,000</i>	<i>\$482,800,000</i>	<i>\$488,100,000</i>	<i>\$5,300,000</i>	<i>1.1%</i>
	Other Operating Expenditure	\$423,164,964	\$432,019,000	\$482,800,000	\$488,100,000	\$5,300,000	1.1%
2100	Consumption of Products & Services	423,164,964	432,019,000	482,800,000	488,100,000	5,300,000	1.1

Manpower

Category	Actual FY2020	Estimated FY2021	Revised FY2021	Estimated FY2022
Others	1,952	2,050	2,167	2,167
TOTAL	1,952	2,050	2,167	2,167