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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.

FY2023 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2021	Estimated FY2022	Revised FY2022	Estimated FY2023	Change Over FY2022	
	TOTAL EXPENDITURE	\$38,422,588	\$43,792,000	\$40,160,000	\$43,785,900	\$3,625,900	9.0%
	Main Estimates						
	OPERATING EXPENDITURE¹	\$37,953,733	\$43,640,000	\$40,046,200	\$43,018,900	\$2,972,700	7.4%
	<i>RUNNING COSTS</i>	<i>\$37,944,096</i>	<i>\$43,630,000</i>	<i>\$40,036,200</i>	<i>\$43,008,900</i>	<i>\$2,972,700</i>	<i>7.4%</i>
	Expenditure on Manpower	\$30,723,857	\$33,587,800	\$32,486,200	\$33,738,900	\$1,252,700	3.9%
1400	Other Statutory Appointments	1,006,265	968,400	1,056,200	1,046,600	-9,600	-0.9
1500	Permanent Staff	29,706,978	32,605,300	31,417,500	32,678,300	1,260,800	4.0
1600	Temporary, Daily-Rated & Other Staff	10,614	14,100	12,500	14,000	1,500	12.0
	Other Operating Expenditure	\$7,220,239	\$10,042,200	\$7,550,000	\$9,270,000	\$1,720,000	22.8%
2100	Consumption of Products & Services	6,286,164	8,702,800	6,461,200	8,031,600	1,570,400	24.3
2300	Manpower Development	778,037	1,002,800	945,900	1,035,800	89,900	9.5
2400	International & Public Relations, Public Communications	31,083	152,000	95,700	120,700	25,000	26.1
2700	Asset Acquisition	124,955	184,600	47,200	81,900	34,700	73.5
	<i>TRANSFERS</i>	<i>\$9,637</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>0.0%</i>
3800	International Organisations & Overseas Development Assistance	9,637	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$468,855	\$152,000	\$113,800	\$767,000	\$653,200	574.0%
5100	Government Development	468,855	152,000	113,800	767,000	653,200	574.0

¹ Estimated FY2023 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2021	Estimated FY2022	Revised FY2022	Estimated FY2023
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	193	205	205	211
Auditing Service (2021)	171	181	181	186
Management Executive Scheme (2008)	20	22	22	23
Operations Support	2	2	2	2
TOTAL	194	206	206	212

FY2022 BUDGET

The revised FY2022 expenditure of the Auditor-General's Office (AGO) is projected to be \$40.16 million. This is an increase of \$1.74 million or 4.5% over the actual FY2021 expenditure of \$38.42 million. The increase is mainly due to higher expenditure on manpower arising from the Civil Service Generic Scheme Reviews implemented on 1 August 2022. The revised FY2022 expenditure is lower than the estimated FY2022 expenditure largely due to lower information and communications technology (ICT) costs arising from postponement of WOG system-related projects.

FY2023 BUDGET

The total expenditure of AGO in FY2023 is expected to be \$43.79 million, an increase of \$3.63 million or 9.0% over the revised FY2022 expenditure of \$40.16 million. Of this, \$43.02 million or 98.2% is for operating expenditure and \$0.77 million or 1.8% is for development expenditure.

Operating Expenditure

The provision of \$43.02 million for FY2023 operating expenditure is an increase of \$2.97 million or 7.4% over the revised FY2022 operating expenditure of \$40.05 million. The increase in expenditure is largely due to an increase in expenditure on manpower following the Civil Service Generic Scheme revisions and higher ICT costs.

Development Expenditure

The provision of \$0.77 million for FY2023 development expenditure is an increase of \$0.66 million or 574.0% over the revised FY2022 development expenditure of \$0.11 million. Development expenditure is higher in FY2023 due to commencement of new system-related projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	43,008,900	10,000	43,018,900	767,000	43,785,900
	TOTAL	\$43,008,900	\$10,000	\$43,018,900	\$767,000	\$43,785,900

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2020	Actual FY2021	Estimated FY2022	Revised FY2022	Estimated FY2023
DEVELOPMENT EXPENDITURE	\$468,855	\$152,000	\$113,800	\$767,000
<i>GOVERNMENT DEVELOPMENT</i>	<i>468,855</i>	<i>152,000</i>	<i>113,800</i>	<i>767,000</i>
Audit Programme						
Minor Development Projects	468,855	152,000	113,800	767,000

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 FY2020	Actual FY2021	Revised FY2022	Estimated FY2023
Enhanced accountability of Public Sector Entities and Funds	Total no. of Public Sector Entities and Funds ¹ audited each year	16	16	16	15 to 18
	% of 10 large Statutory Boards and Funds audited at least once in 5 years	-	100	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	28 Jun 2021	27 Jun 2022	By 30 Jun 2023	By 30 Jun 2024
	% of all other audit reports signed within 3 months of the close of the financial year	100	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	2 Jul 2021	4 Jul 2022	4 Jul 2023	2 Jul 2024

¹ Funds whose enabling Acts provide for the Auditor-General to audit the accounts and for the accounts to be presented to Parliament.