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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.

FY2024 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2022	Estimated FY2023	Revised FY2023	Estimated FY2024	Change Over FY2023	
	TOTAL EXPENDITURE	\$39,744,544	\$43,785,900	\$41,832,100	\$45,411,900	\$3,579,800	8.6%
	Main Estimates						
	OPERATING EXPENDITURE ¹	\$39,631,302	\$43,018,900	\$41,097,100	\$44,547,900	\$3,450,800	8.4%
	<i>RUNNING COSTS</i>	<i>\$39,621,404</i>	<i>\$43,008,900</i>	<i>\$41,087,100</i>	<i>\$44,537,900</i>	<i>\$3,450,800</i>	<i>8.4%</i>
	Expenditure on Manpower	\$31,852,629	\$33,738,900	\$32,132,400	\$34,581,200	\$2,448,800	7.6%
1400	Other Statutory Appointments	1,098,929	1,046,600	1,011,400	1,066,500	55,100	5.4
1500	Permanent Staff	30,745,468	32,678,300	31,090,700	33,483,700	2,393,000	7.7
1600	Temporary, Daily-Rated & Other Staff	8,232	14,000	30,300	31,000	700	2.3
	Other Operating Expenditure	\$7,768,775	\$9,270,000	\$8,954,700	\$9,956,700	\$1,002,000	11.2%
2100	Consumption of Products & Services	6,774,675	8,031,600	7,856,700	8,573,900	717,200	9.1
2300	Manpower Development	895,405	1,035,800	986,000	1,174,400	188,400	19.1
2400	International & Public Relations, Public Communications	82,733	120,700	79,800	182,200	102,400	128.3
2700	Asset Acquisition	15,961	81,900	32,200	26,200	-6,000	-18.6
	<i>TRANSFERS</i>	<i>\$9,899</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	9,899	10,000	10,000	10,000	0	0.0
	Development Estimates						
	DEVELOPMENT EXPENDITURE	\$113,242	\$767,000	\$735,000	\$864,000	\$129,000	17.6%
5100	Government Development	113,242	767,000	735,000	864,000	129,000	17.6

¹ Estimated FY2024 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2022	Estimated FY2023	Revised FY2023	Estimated FY2024
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	191	211	211	211
Auditing Service (2021)	171	186	187	186
Management Executive Scheme (2008)	18	23	21	22
Management Support Scheme (2008)	0	0	1	1
Operations Support	2	2	2	2
TOTAL	192	212	212	212

FY2023 BUDGET

The revised FY2023 expenditure of the Auditor-General's Office (AGO) is projected to be \$41.83 million. This is an increase of \$2.09 million or 5.3% over the actual FY2022 expenditure of \$39.74 million. The increase is mainly due to higher information and communications technology (ICT) costs. The revised FY2023 expenditure is lower than the estimated FY2023 expenditure largely due to lower expenditure on manpower arising from staff movements.

FY2024 BUDGET

The total expenditure of AGO in FY2024 is expected to be \$45.41 million, an increase of \$3.58 million or 8.6% over the revised FY2023 expenditure of \$41.83 million. Of this, \$44.55 million or 98.1% is for operating expenditure and \$0.86 million or 1.9% is for development expenditure.

Operating Expenditure

The provision of \$44.55 million for FY2024 operating expenditure is an increase of \$3.45 million or 8.4% over the revised FY2023 operating expenditure of \$41.10 million. The increase in expenditure is largely due to an increase in expenditure on manpower. ICT costs will also increase due to the implementation of Whole-of-Government (WOG) projects.

Development Expenditure

The provision of \$0.86 million for FY2024 development expenditure is an increase of \$0.13 million or 17.6% over the revised FY2023 development expenditure of \$0.74 million. Development expenditure is higher in FY2024 due to ICT projects.

Total Expenditure by Programme

Code	Programme	Running Costs	Transfers	Operating Expenditure	Development Expenditure	Total Expenditure
C-A	Audit	44,537,900	10,000	44,547,900	864,000	45,411,900
	TOTAL	\$44,537,900	\$10,000	\$44,547,900	\$864,000	\$45,411,900

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to end of FY2021	Actual FY2022	Estimated FY2023	Revised FY2023	Estimated FY2024
DEVELOPMENT EXPENDITURE	\$113,242	\$767,000	\$735,000	\$864,000
<i>GOVERNMENT DEVELOPMENT</i>	113,242	767,000	735,000	864,000
Audit Programme						
Minor Development Projects	113,242	767,000	735,000	864,000

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 FY2021	Actual FY2022	Revised FY2023	Estimated FY2024
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	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 2022	26 Jun 2023	By 30 Jun 2024	By 30 Jun 2025
	% 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	4 Jul 2022	4 Jul 2023	2 Jul 2024	2 Jul 2025

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