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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.

FY2026 EXPENDITURE ESTIMATES

Expenditure Estimates by Object Class

Code	Object Class	Actual FY2024	Estimated FY2025	Revised FY2025	Estimated FY2026	Change Over Revised FY2025	
		\$	\$	\$	\$	\$	%
	TOTAL EXPENDITURE	43,658,958	46,445,300	46,440,600	49,313,400	2,872,800	6.2
	MAIN ESTIMATES						
	OPERATING EXPENDITURE¹	43,165,425	46,240,300	46,235,600	48,437,400	2,201,800	4.8
	<i>RUNNING COSTS</i>	<i>43,155,543</i>	<i>46,230,300</i>	<i>46,225,600</i>	<i>48,427,400</i>	<i>2,201,800</i>	<i>4.8</i>
	Expenditure on Manpower	34,072,083	35,984,300	36,163,300	37,768,500	1,605,200	4.4
1400	Other Statutory Appointments	1,151,339	1,083,200	1,165,000	1,071,600	(93,400)	(8.0)
1500	Permanent Staff	32,910,085	34,859,100	34,969,500	36,640,600	1,671,100	4.8
1600	Temporary, Daily-Rated and Other Staff	10,658	42,000	28,800	56,300	27,500	95.5
	Other Operating Expenditure	9,083,460	10,246,000	10,062,300	10,658,900	596,600	5.9
2100	Consumption of Products and Services	7,808,685	8,458,700	7,912,100	8,140,100	228,000	2.9
2200	Maintenance	–	–	–	1,291,900	1,291,900	n.a.
2300	Staff Development and Well-Being	–	–	–	1,112,900	1,112,900	n.a.
2300A	Manpower Development	1,082,187	1,192,000	1,222,200	–	(1,222,200)	(100.0)
2400	International and Public Relations, Communications	130,041	593,300	584,300	30,000	(554,300)	(94.9)
2700	Asset Acquisition	62,547	2,000	343,700	84,000	(259,700)	(75.6)
	<i>TRANSFERS</i>	<i>9,883</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>–</i>	<i>–</i>
3800	International Organisations and Overseas Development Assistance	9,883	10,000	10,000	10,000	–	–
	DEVELOPMENT ESTIMATES						
	DEVELOPMENT EXPENDITURE	493,533	205,000	205,000	876,000	671,000	327.3
5100	Government Development	493,533	205,000	205,000	876,000	671,000	327.3

¹ Estimated FY2026 includes \$158,300 Statutory Expenditure (Expenditure on Manpower).

Establishment List

Category/Personnel	Actual FY2024	Estimated FY2025	Revised FY2025	Estimated FY2026
OTHER STATUTORY APPOINTMENTS	1	1	1	1
Auditor-General	1	1	1	1
PERMANENT STAFF	198	211	194	211
Auditing Service (2021)	173	186	169	186
Management Executive Scheme (2008)	22	22	22	22
Management Support Scheme (2008)	1	1	1	1
Operations Support	2	2	2	2
TOTAL	199	212	195	212

FY2025 BUDGET

The revised FY2025 total expenditure of the Auditor-General's Office is expected to be \$46.44 million. This is an increase of \$2.78 million or 6.4% compared to the actual FY2024 total expenditure of \$43.66 million. Of the revised FY2025 total expenditure, \$46.24 million or 99.6% is for operating expenditure while \$0.21 million or 0.4% is for development expenditure.

Operating Expenditure

The revised FY2025 operating expenditure of the Auditor-General's Office is expected to be \$46.24 million. This is an increase of \$3.07 million or 7.1% compared to the actual FY2024 operating expenditure of \$43.17 million. The increase is mainly due to higher expenditure on manpower and ICT expenditure.

Development Expenditure

The revised FY2025 development expenditure of the Auditor-General's Office is expected to be \$0.21 million. This is a decrease of \$0.29 million or 58.5% compared to the actual FY2024 development expenditure of \$0.49 million. The decrease is mainly due to the completion of ICT projects in FY2024.

FY2026 BUDGET

The FY2026 total expenditure of the Auditor-General's Office is projected to be \$49.31 million. This is an increase of \$2.87 million or 6.2% compared to the revised FY2025 total expenditure of \$46.44 million. Of the FY2026 total expenditure, \$48.44 million or 98.2% is for operating expenditure while \$0.88 million or 1.8% is for development expenditure.

Operating Expenditure

The FY2026 operating expenditure of the Auditor-General's Office is projected to be \$48.44 million. This is an increase of \$2.20 million or 4.8% compared to the revised FY2025 operating expenditure of \$46.24 million. The increase is mainly due to higher expenditure on manpower and ICT expenditure.

Development Expenditure

The FY2026 development expenditure of the Auditor-General's Office is projected to be \$0.88 million. This is an increase of \$0.67 million or 327.3% compared to the revised FY2025 development expenditure of \$0.21 million. The increase is mainly due to progressive payments for the renovation of Auditor-General's Office Headquarters.

Total Expenditure by Programme

Code	Programme	Running	Transfers	Operating	Development	Total
		Costs		Expenditure	Expenditure	Expenditure
		\$	\$	\$	\$	\$
C-A	Audit Programme	48,427,400	10,000	48,437,400	876,000	49,313,400
	Total	48,427,400	10,000	48,437,400	876,000	49,313,400

Development Expenditure by Project

Project Title	Total Project Cost	Actual Expenditure Up to End of	Actual FY2024	Estimated FY2025	Revised FY2025	Estimated FY2026
		FY2023				
	\$	\$	\$	\$	\$	\$
DEVELOPMENT EXPENDITURE	...	...	493,533	205,000	205,000	876,000
GOVERNMENT DEVELOPMENT	...	...	493,533	205,000	205,000	876,000
AUDIT PROGRAMME						
Minor Development Projects	...	...	493,533	205,000	205,000	876,000

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 FY2023	Actual FY2024	Revised FY2025	Estimated FY2026
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 ² 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 (i.e., by 30 June)	28 Jun 2024	26 Jun 2025	By 30 Jun 2026	By 30 Jun 2027
	% of all other audit reports signed within 3 months of the close of the financial year (i.e., by 30 June)	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 2024	2 Jul 2025	2 Jul 2026	2 Jul 2027

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

² Large Statutory Boards and funds are determined based on Auditor-General's Office's periodic assessment of factors including financial materiality, size and complexity of operations. Details can be found on the Auditor-General's Office's website (www.ago.gov.sg).