

THE OFFICE OF THE OMBUDSMAN

INTRODUCTION

The Office of the Ombudsman has four objectives articulated in its 2017 Business Plan:

1. Effective and Prompt investigation of complaints and reduction of backlogs.
2. Monitoring and enforcement of multilingualism.
3. Progressing an effective outreach Program to build a good working relationship with Government agencies & state institutions, NGOs and the general public.
4. Improve management of the human, physical and financial resources of the Ombudsman's Office.

SUMARRY OF KEY FINDINGS

The Office of the Ombudsman has one program activity and one active cost center.

Analysis shows that the Office had already spent 16.68 percent of its annual budget in the first quarter of the year, and at that rate the Office is likely to underspend by 33.29 percent of its annual budget.

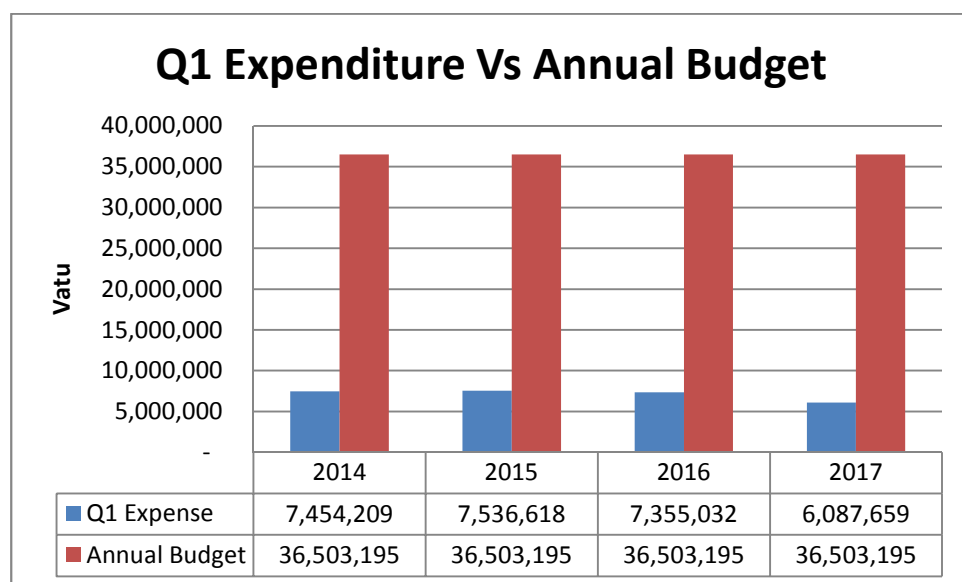


Figure 1: Q1 expenditure versus the annual budget.

Figure 1 shows the office expenditure trend of quarter 1 (Q1) of 2017 against the annual budget and for the same period in the last three years. Percentage of expenditure in the first quarter ranges from 16.68 to 20.65 percent over the years.

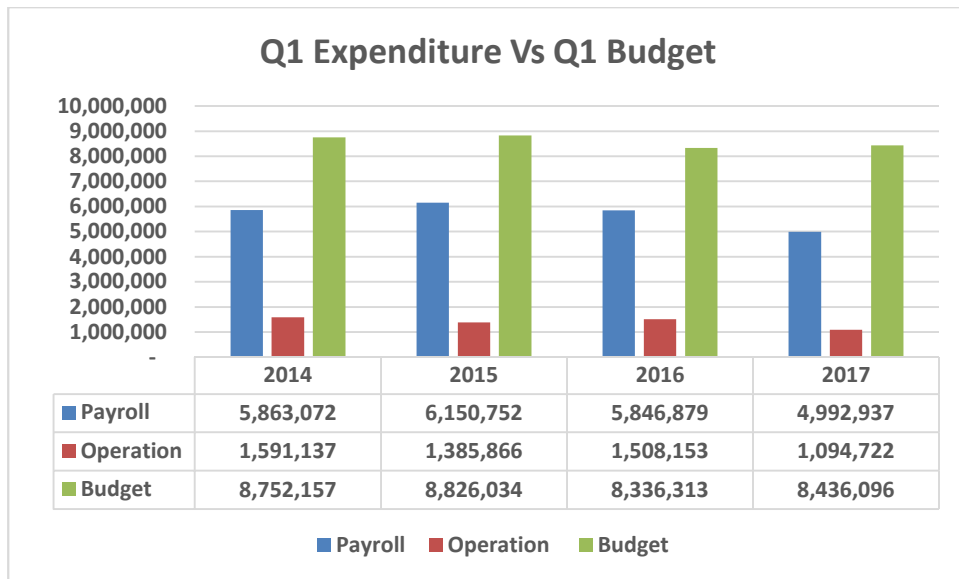


Figure 2: Office of the Ombudsman Q1 Expenditures versus Q1 Budget

Figure 2 shows the Office of the Ombudsman quarter 1 expenses against quarter 1 budget for 2017 and for the same period in the last three years. The Office had spent 72.16 percent its quarter 1 budget . For the last three years in the same quarter, percentage of spending ranges from 85.17 to 88.23 percent.

The Office had allocated 81.85 percent of its annual budget to payroll and 18.15 percent was allocated to operation.

Analysis shows that the office of the Ombudsman had spent 16.71 percent of its payroll annual budget and with that current rate of spending, it is estimated that it will most likely to spend within its payroll annual budget and will accumulate a saving of 28.10 percent of its payroll annual budget by the end of the year.

The Office had spent 16.52 percent of its operation annual budget in the first quarter of 2017 and with that current rate of spending, it is estimated that it will most likely accumulate a saving of 33.92 percent of its annual operation budget by the end of the year.

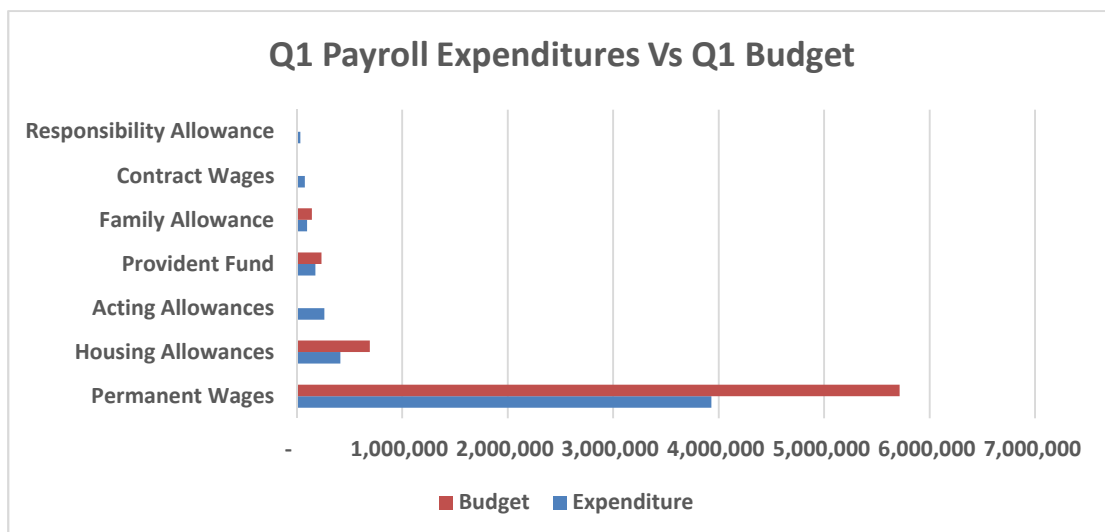


Figure 3. Payroll expenditures by chart of accounts in Quarter 1

Figure 3 shows the payroll expenditures by chart of accounts in Q1. 79 percent of the expenditure was from permanent wages.

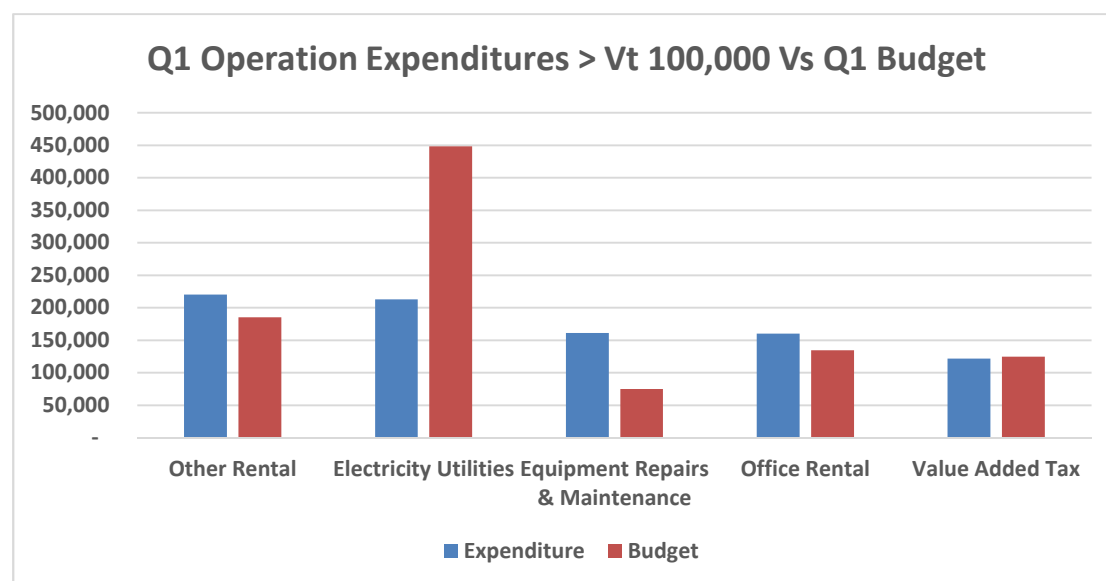


Figure 4. Operation expenditures by chart of accounts in Quarter 1

Type	Expenditure	Budget	% of budget spent
Payroll	4,992,937	6,786,054	73.58%
Operation	1,094,722	1,650,042	66.35%

Table 1: Table showing percentage of payroll budget spent in Q1

Table 1 shows the percentage of funds spend in Q1 from payroll and operation budget. Budgets were underspend in the first three months of the year as vacant positions are still yet to be formalised.

MAJOR EXPENDITURE ITEMS

The Office's major expenditure item over one million vatu in the payroll expenses was permanent wages.

The Office's major expenditure items in operation was electricity and rentals.

UNBUDGETED SPENDING

The unbudgeted spending in the payroll includes the following chart of accounts: acting allowances (8AAA), responsibility allowances (8AAB), and contract wages (8AWC). The total unbudgeted spending for Q1 was VT 371,899.

The unbudgeted spending in the operation includes the following chart of accounts: office rental (8CNO), other rental (8CNT) and equipment repairs (8CRE) most of the chart of accounts. The total unbudgeted spending for Q1 was VT 147,140.

VIREMENT

There was no virement processed in the Q1 of 2017.

REVENUE

There are no collection of revenue nor revenue targets for 2017.

ACCOUNTABLE IMPREST

There was no outstanding imprest by the end of Q1 2017.

TABLES

Table 4: Office of the Ombudsman Q1 Expenditure by Chart of Accounts

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	261,744	-	261,744	-	(261,744)
8AAB	Responsibility Allowance	33,115	-	33,115	-	(33,115)
8AAF	Family Allowance	99,360	-	99,360	144,000	44,640
8AAG	Gratuitie Allowances	(470,400)	470,400	-	-	-
8AAH	Housing Allowances	413,988	-	413,988	692,310	278,322
8ASP	Provident Fund	175,854	1,840	177,694	234,375	56,681
8AWC	Contract Wages	75,200	1,840	77,040	-	(77,040)
8AWP	Permanent Wages	3,929,996	-	3,929,996	5,715,369	1,785,373
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	4,518,857	474,080	4,992,937	6,786,054	1,793,117
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,900	24,900
8CBL	Local Accommodation	-	-	-	24,900	24,900
8CFV	Vehicles Fuel	31,114	40,891	72,005	87,150	15,145
8CGO	Other Charges - Freight	-	1,350	1,350	4,980	3,630
8CKD	Advertising - Communications	-	-	-	24,900	24,900
8CKP	Postage - Communications	-	-	-	4,980	4,980
8CKR	Printing - Communications	-	12,440	12,440	12,450	10
8CKS	Stationery - Communications	9,205	27,849	37,054	74,700	37,646
8CKT	Telephone / Fax - Communications	-	-	-	24,900	24,900
8CNO	Office Rental	120,000	40,000	160,000	134,460	(25,540)

8CNT	Other Rental	165,336	55,112	220,448	185,256	(35,192)
8COI	Incidentals	(22,808)	118,712	95,904	155,016	59,112
8COO	International Organisation Fees	-	-	-	49,800	49,800
8CRE	Equipment Repairs & Maintenance	109,974	51,134	161,108	74,700	(86,408)
8CRV	Vehicles Repairs & Maintenance	-	-	-	62,250	62,250
8CSF	Food - Suppliers	-	-	-	12,450	12,450
8CTI	International Travel	(50,000)	50,000	-	74,700	74,700
8CTL	Local Travel	-	-	-	37,350	37,350
8CUE	Electricity Utilities	3,920	208,873	212,793	448,200	235,407
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	55,834	65,786	121,620	124,500	2,880
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	422,575	672,147	1,094,722	1,650,042	555,320
03AA	Office of the Ombudsman	4,941,432	1,146,227	6,087,659	8,436,096	2,348,437
	Total Expenditure	4,941,432	1,146,227	6,087,659	8,436,096	2,348,437

Source: Finance & Treasury