

OFFICE OF THE PUBLIC PROSECUTOR

INTRODUCTION

The key mandate of the Office of the Public Prosecutor is to:

- ❖ Supervise activities of inquiry institutions and operative activities of other institutions;
- ❖ Organize, conduct and perform pre-trial investigation;
- ❖ Initiate and carry out criminal prosecution;
- ❖ Prosecute on behalf of the State;
- ❖ Supervise implementation of penalties;
- ❖ Protect rights and lawful interests of persons and the State in accordance with procedures established by law;
- ❖ Submit claims and applications to courts in cases stipulated by law;
- ❖ Take part in court review of cases when required by law.

SUMARRY OF KEY FINDINGS

The Office of the Public Prosecutor (OPP) has one program activity and three active cost centers.

Analysis shows that the OPP had already spent 27.8 percent of its annual budget in the first quarter of the year, and at that current rate of spending, it is estimated that OPP is likely to overspend its allocated annual budget by 11.2 percent.

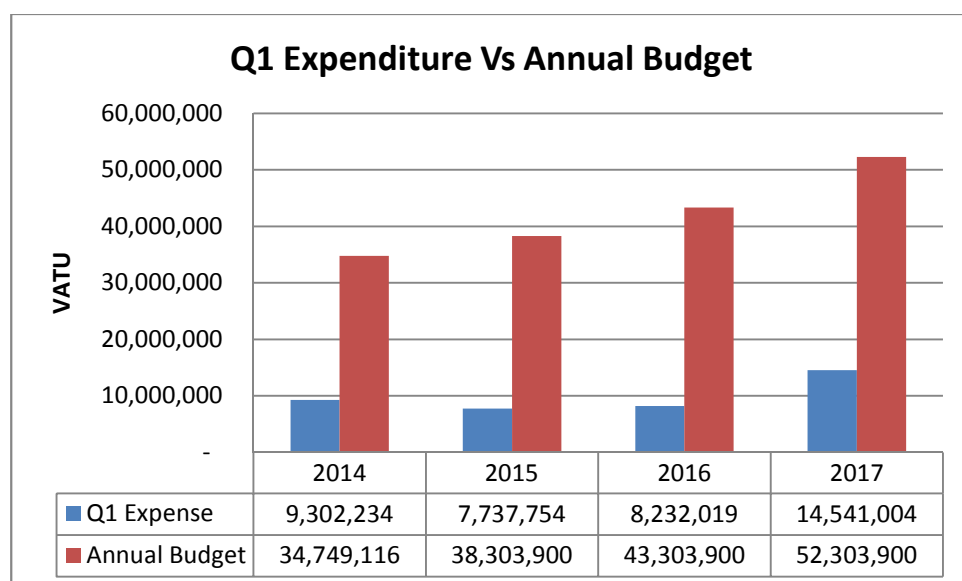


Figure 1: Expenditure Q1 versus the annual budget.

Figure 1 shows the OPP expenditure trend of quarter 1 (Q1) of 2017 against its annual budget and for the same period in the last three years. Percentage of expenditure in the first quarter ranges from 19 to 28 percent over the years.

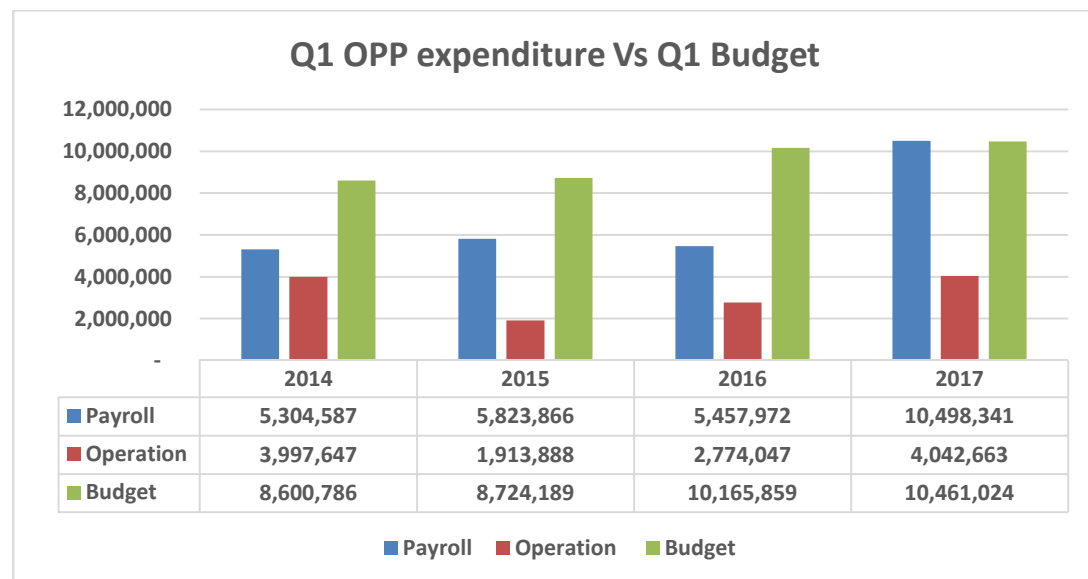


Figure 2: OPP Q1 Expenditures versus Q1 budget

Figure 2 shows the OPP Q1 expenses against Q1 budget for 2017 and for the same period in the last three years. The OPP had overspend its Q1 budget by 39 percent. For the last three years in the same quarter, percentage of spending ranges from 80.98 to 108.16 percent.

The OPP had allocated 61.22 percent of its annual budget to payroll and 38.78 percent was allocated to operation.

Analysis shows that the OPP had spent 32.78 percent of its payroll annual budget in Q1 and with that current rate of spending, it is estimated that the OPP will most likely to overspend by the end of the year by 41.06 percent of its payroll annual budget. The high overspent of payroll budget in Q1 is due to the revised salary scales that was done after the GRT determination of salaries. The deficit will continue to accumulate each payroll unless new funds is injected otherwise it will affect the operation funds and service delivery will also be affected.

The OPP had spent 19.93 percent of its operation annual budget in the first quarter of 2017 and with the current rate of spending it is estimated that OPP will spend within its allocated budget and accumulate a saving of 20.27 percent of its operation budget.

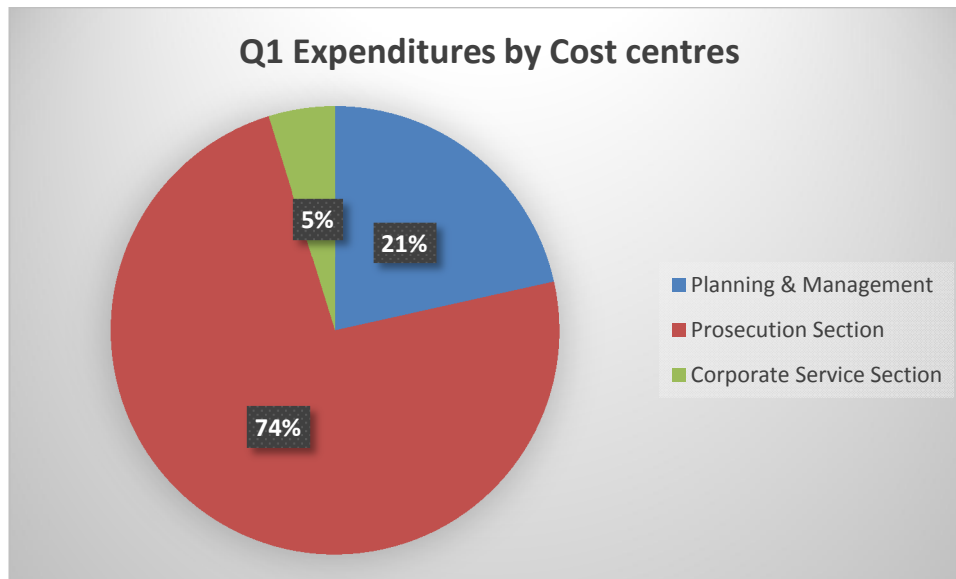


Figure 3. Expenditures by cost centres on the total spending in Quarter 1 by the OPP

Figure 3 shows the percentage of expenditures by cost centres of the OPP total spending at the end of Q1. High percentage of expenses are from the Prosecution Section because it has over 60 percent of the OPP's budget allocation.

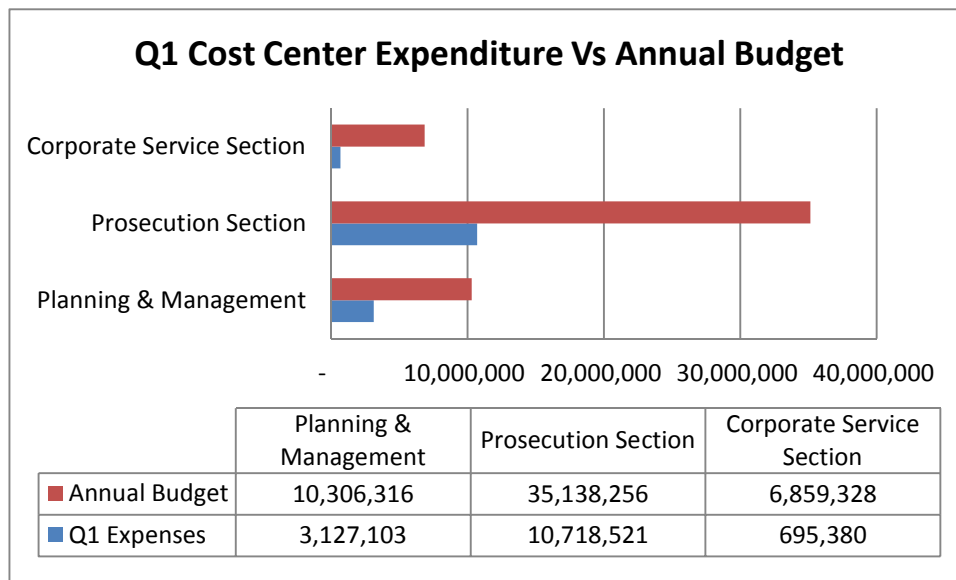


Figure 4: Q1 Cost centre expenses Vs Cost centre annual budget

Figure 4 shows that:

- Planning Management Section had already spent 30.34 percent of its annual budget in the first quarter of the year and with that current rate of spending it is most likely that its allocated annual budget will be overspent by 21.37 percent by the end of the year.
- Prosecution Section had already spent 30.5 percent of its annual budget in the first quarter and with that current rate of spending it is most likely to overspend its annual allocated budget by 22.02 percent by the end of the year.
- The Corporate Service Section already spent 10.14 percent of its annual budget in the first quarter of the year and with that current rate of spending it is most likely to underspend its allocated budget by 59.45 percent by the end of the year.

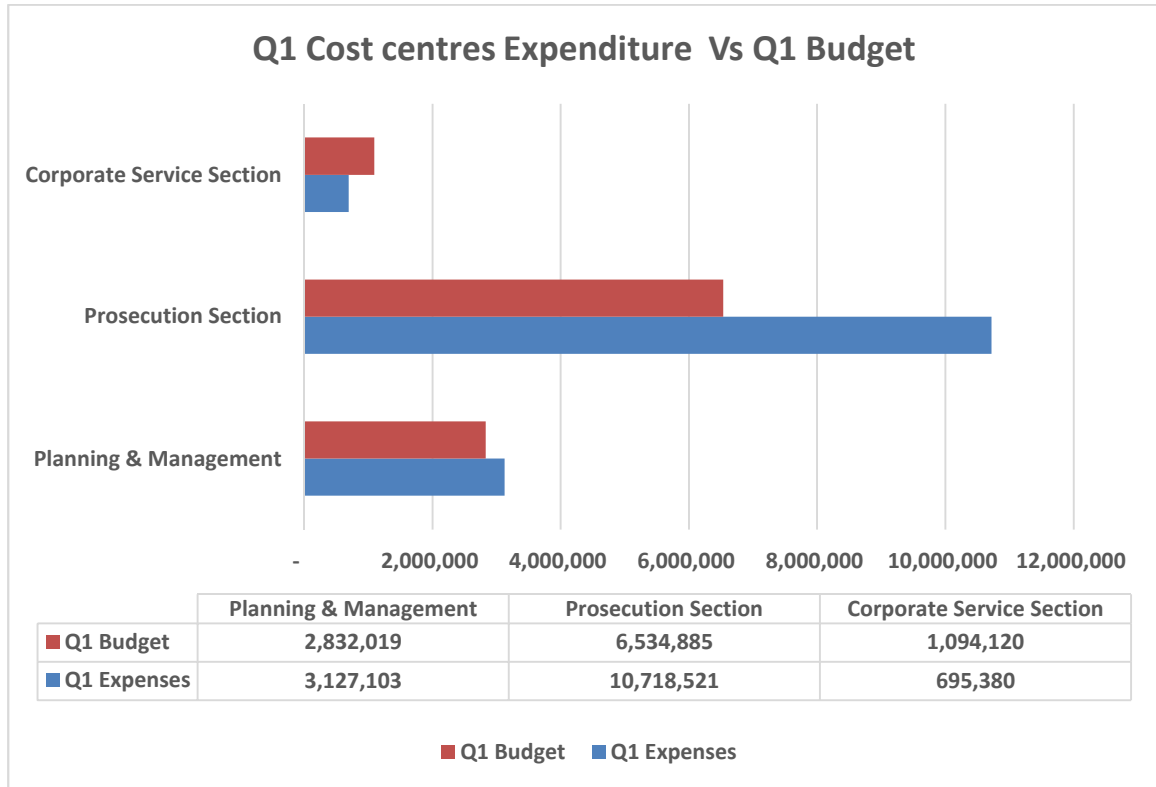


Figure 5: Q1 Cost centres expenditures Vs Cost centres Q1 Budget

Figure 5 shows that all cost centres had overspend its budget except for the Corporate Service Section. This is due to funds being advanced from future periods and expended in quarter 1.

Cost Centre	Payroll Expenditure	Payroll Budget	% of Budget spent
Planning & Management	1,899,209	1,598,586	118.81%
Prosecution Section	8,290,303	5,048,880	164.20%
Corporate Service Section	308,829	633,786	48.73%

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

Table 1 shows the percentage of funds spend from the payroll budget of each cost centre within the OPP.

Cost Centre	Operation Expenditure	Operation Budget	% of Budget spent
Planning & Management	1,227,894	1,233,433	99.55%
Prosecution Section	2,428,218	1,486,005	163.41%
Corporate Service Section	386,551	460,334	83.97%

Table 2: Table showing percentage of operation budget spent in Q1

Table 2 shows the percentage of funds spend from the operation budget of each cost centre within the OPP

Percentage of funds spend that is over 100% indicates that funds had been advanced or vired from future periods and spend in quarter one period.

MAJOR EXPENDITURE ITEMS

The OPP's major expenditure item over one million vatu in the payroll expenses in Q1 was permanent wages.

The OPP's major expenditure item in operation in Q1 was vehicle replacement.

UNBUDGETED SPENDING

The OPP's unbudgeted spending in the payroll includes the following chart of accounts: acting allowances (8AAA), other allowances (8AAO), special allowances (8AAS), provident fund (8ASP) and permanent wages (8AWP).

The total unbudgeted spending was VT 4,880,511 and again the factor contributing to this high deficit was unbudgeted salary increases that was done after what the GRT had determined. The only way to correct this high overspending is to inject new funds to the payroll budget.

The OPP's unbudgeted spending in the operation includes most of the chart of accounts. The total unbudgeted spending in Q1 was VT 2,042,404.

VIREMENT

There was no virement processed in the first quarter of 2017.

REVENUE

Account	Description	Revenue	Budget	Over/(Under)	Cash Received
	Revenue				
7NOC	Court Costs Recoveries	26,334	249,999	(223,665)	26,334
7NOG	Registration Charge Recoveries	0	501	(501)	0
	Revenue	26,334	250,500	(224,166)	26,334
	Total Revenue and Receipts	26,334	250,500	(224,166)	26,334

Table 3: Table showing revenue collected against budget.

With the current rate of revenue collection, OPP will not meet its revenue target. One of the factor is that court tours had been delayed in the first quarter but OPP should be collecting enough funds to meet its target once court tours are rolling out again.

ACCOUNTABLE IMPREST

DEPT/OFFICER	Amount Advanced	Amount Paid	Amount outstanding
OPP	430,900	186,900	244,000

Table 4: Q1 Outstanding Imprest

TABLES

Table 5: OPP Expenditure by Chart of Accounts

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	389,695	-	389,695	-	(389,695)
8AAF	Family Allowance	-	-	-	306,498	306,498
8AAH	Housing Allowances	-	-	-	1,356,924	1,356,924
8AAO	Other Allowances	80,000	-	80,000	40,986	(39,014)
8ASP	Provident Fund	505,247	-	505,247	227,859	(277,388)
8AWP	Permanent Wages	9,503,399	20,000	9,523,399	5,348,985	(4,174,414)
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	10,478,341	20,000	10,498,341	7,281,252	(3,217,089)
	Operating Expenses					
8CAB	Subsistence Allowances	70,000	295,000	365,000	265,350	(99,650)
8CBL	Local Accommodation	24,500	108,500	133,000	111,761	(21,239)
8CFV	Vehicles Fuel	26,332	10,666	36,998	216,099	179,101
8CGM	Mail Carriage Freight	-	5,000	5,000	-	(5,000)
8CGO	Other Charges - Freight	4,071	24,700	28,771	-	(28,771)
8CGR	Transport - Freight	26,667	-	26,667	-	(26,667)
8CJO	Office Cleaning	9,333	-	9,333	13,333	4,000
8CKR	Printing - Communications	186,828	-	186,828	159,999	(26,829)
8CKS	Stationery - Communications	80,567	2,987	83,554	40,000	(43,554)
8CKT	Telephone / Fax - Communications	88,888	10,000	98,888	129,999	31,111
8CMO	Office - Materials	5,026	4,267	9,293	-	(9,293)
8CNO	Office Rental	213,333	-	213,333	213,333	-
8CNT	Other Rental	-	-	-	-	-
8COC	Court Costs	100,000	-	100,000	-	(100,000)
8COF	Refunds	(15,700)	15,700	-	-	-
8COI	Incidentals	-	5,000	5,000	-	(5,000)
8COS	Insurance	-	-	-	900,000	900,000
8CRB	Buildings Repairs & Maintenance	-	-	-	48,412	48,412
8CRE	Equipment Repairs & Maintenance	(12,000)	-	(12,000)	-	12,000
8CRV	Vehicles Repairs & Maintenance	100,635	12,000	112,635	88,889	(23,746)
8CSF	Food - Suppliers	47,750	46,000	93,750	37,156	(56,594)
8CTL	Local Travel	129,888	640,214	770,102	252,322	(517,780)
8CUE	Electricity Utilities	299,168	271,380	570,548	473,778	(96,770)
8CUW	Water Utilities	-	-	-	4,889	4,889
8CZV	Value Added Tax	230,896	81,066	311,962	224,452	(87,510)

8EEC	Equipment - Computer	-	94,000	94,000	-	(94,000)
8EVR	Vehicle - Replacement	800,001	-	800,001	-	(800,001)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	2,416,183	1,626,480	4,042,663	3,179,772	(862,891)
	Total Expenditure	12,894,524	1,646,480	14,541,004	10,461,024	(4,079,980)

Source: Finance & Treasury

Table 6: Expenditure by Cost Centre

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
12AA	Planning & Management					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	179,115	179,115
8AAH	Housing Allowances	-	-	-	692,307	692,307
8AAO	Other Allowances	80,000	-	80,000	40,986	(39,014)
8ASP	Provident Fund	174,507	-	174,507	34,857	(139,650)
8AWP	Permanent Wages	1,624,702	20,000	1,644,702	651,321	(993,381)
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	1,879,209	20,000	1,899,209	1,598,586	(300,623)
	Operating Expenses					
8CAB	Subsistence Allowances	55,000	-	55,000	25,000	(30,000)
8CBL	Local Accommodation	17,500	-	17,500	22,222	4,722
8CFV	Vehicles Fuel	-	-	-	149,433	149,433
8CGR	Transport - Freight	26,667	-	26,667	-	(26,667)
8CJO	Office Cleaning	-	-	-	-	-
8CKR	Printing - Communications	146,078	-	146,078	-	(146,078)
8CKS	Stationery - Communications	12,925	-	12,925	-	(12,925)
8CKT	Telephone / Fax - Communications	44,444	-	44,444	90,000	45,556
8CMO	Office - Materials	5,026	-	5,026	-	(5,026)
8CNO	Office Rental	71,111	-	71,111	-	(71,111)
8COS	Insurance	-	-	-	900,000	900,000
8CRE	Equipment Repairs & Maintenance	(12,000)	-	(12,000)	-	12,000
8CRV	Vehicles Repairs & Maintenance	100,635	12,000	112,635	-	(112,635)
8CSF	Food - Suppliers	6,000	-	6,000	-	(6,000)
8CTL	Local Travel	25,000	28,782	53,782	31,111	(22,671)
8CUE	Electricity Utilities	-	41,641	41,641	-	(41,641)

8CZV	Value Added Tax	103,448	10,303	113,751	15,667	(98,084)
8EVR	Vehicle - Replacement	533,334	-	533,334	-	(533,334)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	1,135,168	92,726	1,227,894	1,233,433	5,539
12AA	Planning & Management	3,014,377	112,726	3,127,103	2,832,019	(295,084)
12AB	Prosecution Section					
	Personnel Expenses					
8AAA	Acting Allowances	389,695	-	389,695	-	(389,695)
8AAF	Family Allowance	-	-	-	110,769	110,769
8AAH	Housing Allowances	-	-	-	581,541	581,541
8ASP	Provident Fund	318,861	-	318,861	171,822	(147,039)
8AWP	Permanent Wages	7,581,747	-	7,581,747	4,184,748	(3,396,999)
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	8,290,303	-	8,290,303	5,048,880	(3,241,423)
	Operating Expenses					
8CAB	Subsistence Allowances	-	210,000	210,000	180,500	(29,500)
8CBL	Local Accommodation	-	108,500	108,500	72,650	(35,850)
8CFV	Vehicles Fuel	16,555	5,333	21,888	66,666	44,778
8CGO	Other Charges - Freight	-	10,000	10,000	-	(10,000)
8CJO	Office Cleaning	9,333	-	9,333	11,111	1,778
8CKR	Printing - Communications	29,425	-	29,425	159,999	130,574
8CKS	Stationery - Communications	67,642	2,987	70,629	35,556	(35,073)
8CKT	Telephone / Fax - Communications	44,444	10,000	54,444	26,667	(27,777)
8CMO	Office - Materials	-	4,267	4,267	-	(4,267)
8CNO	Office Rental	71,111	-	71,111	-	(71,111)
8COC	Court Costs	100,000	-	100,000	-	(100,000)
8COF	Refunds	(15,700)	15,700	-	-	-
8CRB	Buildings Repairs & Maintenance	-	-	-	48,412	48,412
8CRV	Vehicles Repairs & Maintenance	-	-	-	88,889	88,889
8CSF	Food - Suppliers	36,750	46,000	82,750	20,267	(62,483)
8CTL	Local Travel	71,388	571,432	642,820	168,889	(473,931)
8CUE	Electricity Utilities	245,662	229,739	475,401	444,444	(30,957)

8CUW	Water Utilities	-	-	-	3,111	3,111
8CZV	Value Added Tax	108,724	68,259	176,983	158,844	(18,139)
8EEC	Equipment - Computer	-	94,000	94,000	-	(94,000)
8EVR	Vehicle - Replacement	266,667	-	266,667	-	(266,667)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	1,052,001	1,376,217	2,428,218	1,486,005	(942,213)
12AB	Prosecution Section	9,342,304	1,376,217	10,718,521	6,534,885	(4,183,636)
12AC	Corporate Services Section					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	16,614	16,614
8AAH	Housing Allowances	-	-	-	83,076	83,076
8ASP	Provident Fund	11,879	-	11,879	21,180	9,301
8AWP	Permanent Wages	296,950	-	296,950	512,916	215,966
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	308,829	-	308,829	633,786	324,957
	Operating Expenses					
8CAB	Subsistence Allowances	15,000	85,000	100,000	59,850	(40,150)
8CBL	Local Accommodation	7,000	-	7,000	16,889	9,889
8CFV	Vehicles Fuel	9,777	5,333	15,110	-	(15,110)
8CGM	Mail Carriage Freight	-	5,000	5,000	-	(5,000)
8CGO	Other Charges - Freight	4,071	14,700	18,771	-	(18,771)
8CJO	Office Cleaning	-	-	-	2,222	2,222
8CKR	Printing - Communications	11,325	-	11,325	-	(11,325)
8CKS	Stationery - Communications	-	-	-	4,444	4,444
8CKT	Telephone / Fax - Communications	-	-	-	13,332	13,332
8CNO	Office Rental	71,111	-	71,111	213,333	142,222
8CNT	Other Rental	-	-	-	-	-
8COI	Incidentals	-	5,000	5,000	-	(5,000)
8CSF	Food - Suppliers	5,000	-	5,000	16,889	11,889
8CTL	Local Travel	33,500	40,000	73,500	52,322	(21,178)
8CUE	Electricity Utilities	53,506	-	53,506	29,334	(24,172)
8CUW	Water Utilities	-	-	-	1,778	1,778

8CZV	Value Added Tax	18,724	2,504	21,228	49,941	28,713
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	229,014	157,537	386,551	460,334	73,783
12AC	Corporate Services Section	537,843	157,537	695,380	1,094,120	398,740
	Total Expenditure	12,894,524	1,646,480	14,541,004	10,461,024	(4,079,980)

Source: Finance & Treasury