

OFFICE OF THE PUBLIC SOLICITOR

INTRODUCTION

The Public Solicitors Office is a Government instrumentality set up to provide certain legal services to the citizens of Vanuatu, particularly to ensure that the legal services as outlined in the Constitution of the Republic of Vanuatu are discharged fairly within Vanuatu, and is governed according to The Constitution of the Republic of Vanuatu and the Public Solicitors Act [CAP177].

Article 5 (2) of the Constitution states that

5(2) "Protection of the law shall include the following:-

a) Everyone charged with an offence shall have a fair hearing, within a reasonable time, by an independent court and be afforded a lawyer if it is a serious offence"

Article 56 of the Constitution states that

56 "The function of the Public Solicitor is to provide legal assistance to needy persons."

Section 5(2) of the PSO Act provides that the term "needy person" is to be:

"interpreted in relation to each particular case and, without limiting the generality of this expression, account shall be taken of the means of the person to meet the probable cost of obtaining alternative legal assistance, the availability of such assistance and the hardship which might result to the person if compelled to obtain legal assistance other than by the Public Solicitor."

SUMARRY OF KEY FINDINGS

The Office of the Public Prosecutor (OPS) has one program activity and one active cost center.

Analysis shows that the OPS had already spent 20.36 percent of its annual budget in the first quarter of the year, and at that current rate of spending it is estimated that the OPS is likely to underspend its allocated annual budget by 18.56 percent by the end of the year.

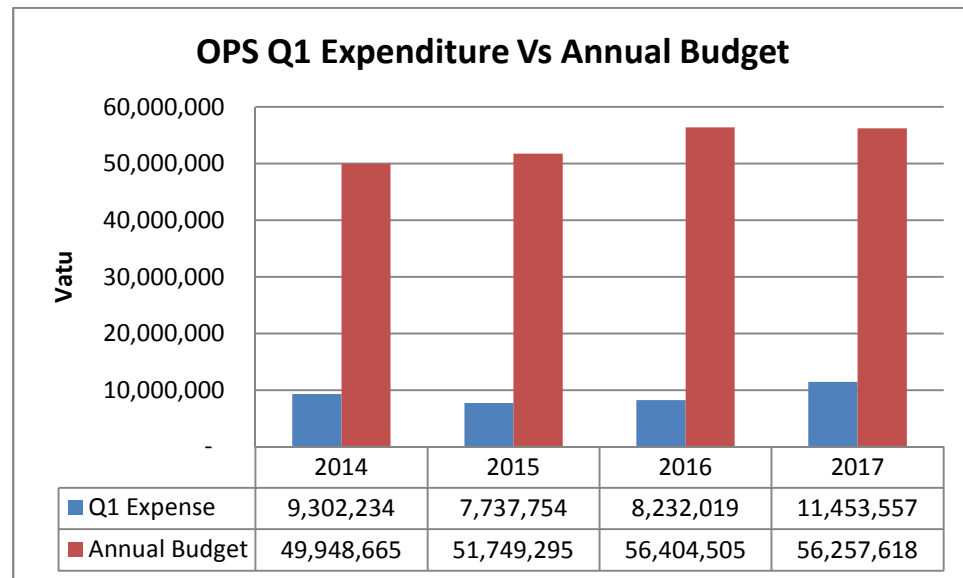


Figure 1: OPS Expenditure Q1 versus the annual budget.

Figure 1 shows the OPS 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 14.59 to 20.36 percent over the years.

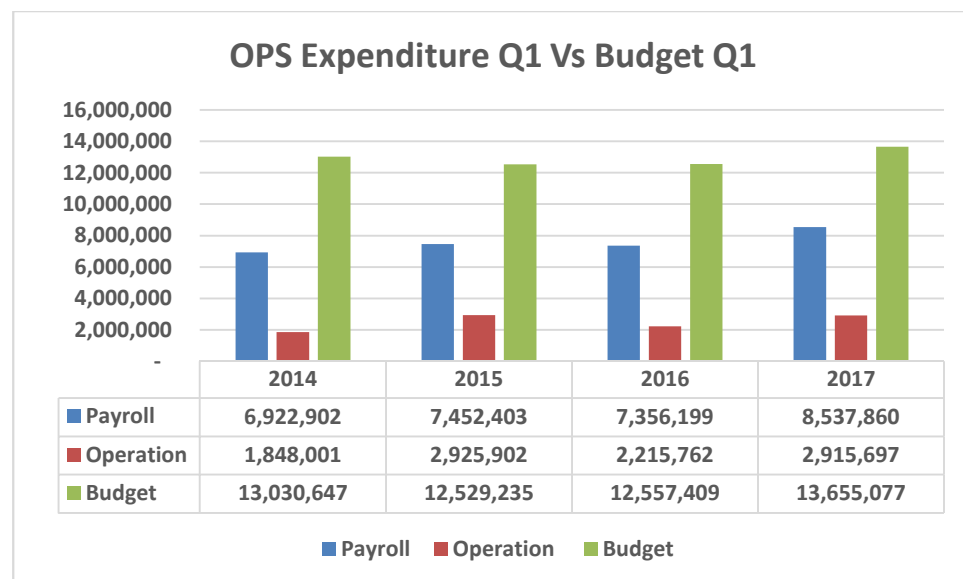


Figure 2: OPS Q1 Expenditures versus Q1 budget

Figure 2 shows the OPS Q1 expenses against Q1 budget for 2017 and for the same period in the last three years. The OPS had spent 83.88 percent of its quarter 1 budget. For the last three years in the same quarter, percentage of spending ranges from 67.31 to 76.23 percent.

The OPS had allocated 68.84 percent of its annual budget to payroll and 31.16 percent was allocated to operation.

Analysis shows that the OPS had spent 22.05 percent of its payroll annual budget and with that current rate of spending, it is estimated that the OPS will most likely to spend within its payroll annual budget and will accumulate a saving of 5.14 percent of its payroll annual budget by the end of the year.

The OPS had spent 16.63 percent of its operation annual budget in Q1 of 2017 and with that current rate of spending it is estimated that it will most likely underspend its operation annual budget by 33.48 percent.

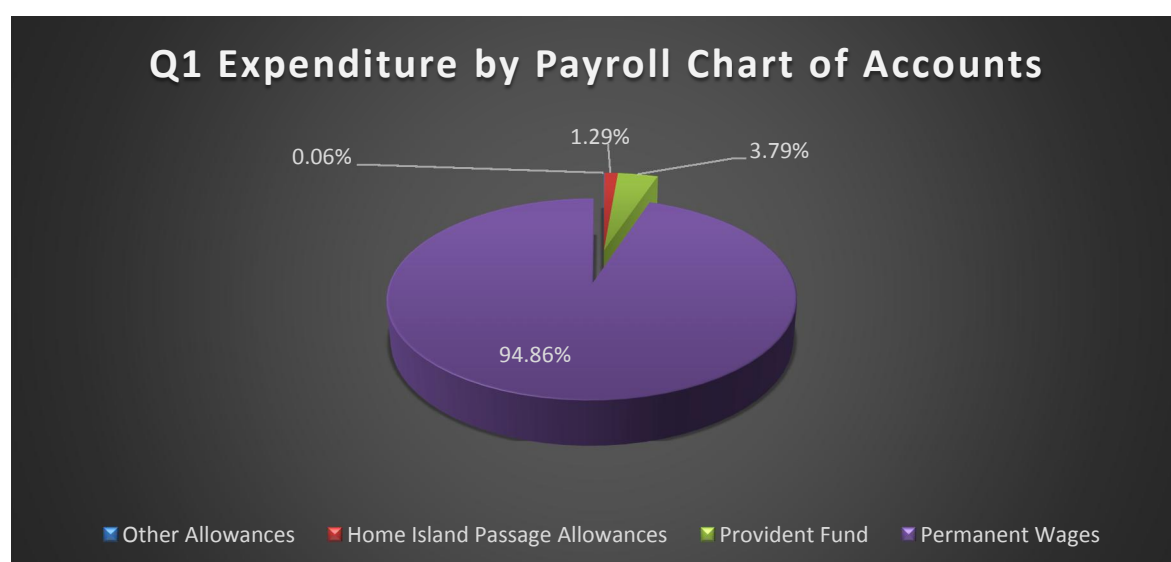


Figure 3. Expenditures by chart of accounts on the total spending in Quarter 1 by the OPS.

Figure 3 shows that 94.86 percent of the payroll spending was from permanent wages chart of account.

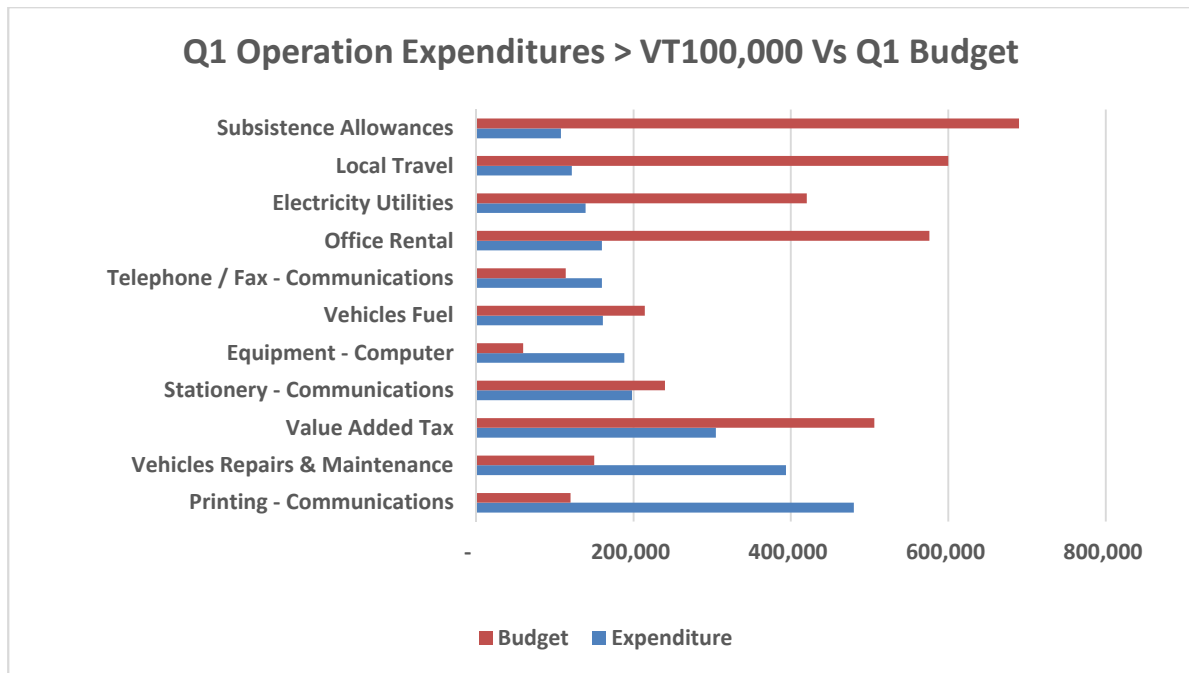


Figure 4: Q1 Operation Expenses > VT 100,000 Vs Q1 Budget

MAJOR EXPENDITURE ITEMS

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

The OPP's major expenditure items in operation expenses is printing, vehicle repairs and VAT.

UNBUDGETED SPENDING

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

The total unbudgeted spending for Q1 was VT 1,149,777.

The OPS's unbudgeted spending in the operation includes most of the chart of accounts: transport freight (8CGR), storage freight (8CGS), office cleaning (8CJO), Printing (8CKR), telephone (8CKT), office materials (8CMO), incidentals (8COI), equipment computer (8EEC), equipment photocopiers (8EEP) and equipment replacement (8EER)

The total unbudgeted spending for Q1 was VT 891,682.

VIREMENT

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

REVENUE

Account	Description	Revenue	Budget	Over/(Under)	Cash Received
	Revenue				
7NOO	Other Recoveries	182,800	208,000	(25,200)	182,800
	Revenue	182,800	208,000	(25,200)	182,800
	Total Revenue and Receipts	182,800	208,000	(25,200)	182,800

Table 1: Table showing revenue collected against budget.

OPS had collected 87.9 percent of revenue against its Q1 target.

ACCOUNTABLE IMPREST

DEPT/OFFICER	Amount Advanced	Amount Paid	Amount outstanding
OPS	121,500	0	121,500

Table 2: Q1 Outstanding Imprest

OPS had an outstanding imprest value of VT 121,500 at the end of Q1.

TABLES

Table 3: OPS Expenditure by Chart of Accounts

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	-	-	-	14,646	14,646
8AAF	Family Allowance	-	-	-	101,022	101,022
8AAH	Housing Allowances	-	-	-	830,841	830,841
8AAO	Other Allowances	5,000	-	5,000	-	(5,000)
8AAP	Home Island Passage Allowances	110,137	-	110,137	176,031	65,894
8ASP	Provident Fund	323,955	-	323,955	284,370	(39,585)
8AWP	Permanent Wages	3,932,128	4,166,640	8,098,768	6,993,576	(1,105,192)
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	4,371,220	4,166,640	8,537,860	8,400,486	(137,374)
	Operating Expenses					

8CAB	Subsistence Allowances	108,000	-	108,000	690,000	582,000
8CEC	Consultants Fees	-	-	-	30,000	30,000
8CEM	Software Maintenance Fees	-	-	-	30,000	30,000
8CET	Other Fees	-	-	-	6,000	6,000
8CFV	Vehicles Fuel	134,398	26,666	161,064	214,401	53,337
8CGO	Other Charges - Freight	-	4,444	4,444	6,000	1,556
8CGR	Transport - Freight	(6,149)	26,149	20,000	15,000	(5,000)
8CGS	Storage - Freight	6,675	-	6,675	-	(6,675)
8CHL	Local Medical Treatment	-	-	-	15,000	15,000
8CIB	Boat Hire	-	-	-	150,000	150,000
8CIE	Equipment Hire	-	-	-	30,000	30,000
8CIF	Facilities Hire	-	-	-	15,000	15,000
8CJO	Office Cleaning	(97,950)	189,497	91,547	75,000	(16,547)
8CKD	Advertising - Communications	-	-	-	15,000	15,000
8CKP	Postage - Communications	-	-	-	15,000	15,000
8CKR	Printing - Communications	479,955	-	479,955	120,000	(359,955)
8CKS	Stationery - Communications	(187,533)	385,766	198,233	240,000	41,767
8CKT	Telephone / Fax - Communications	136,122	23,878	160,000	114,000	(46,000)
8CMO	Office - Materials	18,911	-	18,911	15,000	(3,911)
8CNO	Office Rental	-	159,999	159,999	576,000	416,001
8COC	Court Costs	-	-	-	390,000	390,000
8COI	Incidentals	15,928	45,608	61,536	45,000	(16,536)
8COP	Official Entertainment	15,093	-	15,093	30,000	14,907
8COT	Termination Payment	-	-	-	105,000	105,000
8COU	Uniforms	-	-	-	18,000	18,000
8CRB	Buildings Repairs & Maintenance	(116,806)	211,998	95,192	240,000	144,808
8CRE	Equipment Repairs & Maintenance	(18,784)	66,073	47,289	60,000	12,711
8CRM	Maintenance Contract	-	-	-	105,000	105,000
8CRV	Vehicles Repairs & Maintenance	56,927	336,868	393,795	150,000	(243,795)
8CTL	Local Travel	(254)	121,839	121,585	600,000	478,415
8CUE	Electricity Utilities	(218,841)	358,196	139,355	420,000	280,645
8CUW	Water Utilities	-	-	-	25,000	25,000
8CWL	Local Workshops	-	-	-	9,000	9,000
8CZV	Value Added Tax	(85,924)	390,685	304,761	506,190	201,429
8EEA	Equipment - Additional General	-	-	-	15,000	15,000
8EEC	Equipment - Computer	(1,000,919)	1,189,353	188,434	60,000	(128,434)
8EEP	Equipment - Photocopiers	45,611	-	45,611	-	(45,611)
8EER	Equipment - Replacement General	94,218	-	94,218	75,000	(19,218)

8EFO	Furniture - Office Furniture	-	-	-	30,000	30,000
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(621,322)	3,537,019	2,915,697	5,254,591	2,338,894
	Total Expenditure	3,749,898	7,703,659	11,453,557	13,655,077	2,201,520

Source: Finance & Treasury