

JUDICIAL SERVICE COMMISSION

INTRODUCTION

The Commission key mandate is to promote and protect: the independency and efficiency of judicial service; the operations of the rules of Law; and monitor generally the performance and accountability of the Judicial Service.

This is the Expenditure Report for Quarter One of 2018 for the Judicial Service Commission.

SUMMARY OF KEY FINDINGS

Area	Finding
Budget Management and Planning	Analysis shows that Judicial Service Commission (JSC) had an allocated 2018 annual budget of VT 1,866,830. The Commission had already spent 4.2 percent of the annual budget and with that current rate of spending, it is most likely that the Commission will not use up its budget by the end of the year.
Operation Budget Management and Planning	The first quarter budget for operation for 2018 was VT 466,707 and total expenditure was VT 78,540. The Commission had underspent on its operation budget by 83.2 percent or by VT 388,167 in the first quarter of the year.
Detailed Chart of Accounts in Operation Expenditure Management and Planning	Total underspent in the first quarter of 2018 was VT 409,237. This is about VT 200,000 more than in 2017 in the same period. Major underspent expense items were stationaries VT 80,849, incidentals VT 64,248, computer VT 62,499 and VAT VT 61,157. The Commission needs to budget according to expenditure trend.
Current Revenue Planning and Management	The Commission did not collect or budget for any revenue in the first quarter of 2018 and the past three years in the same period.
Asset Management	The Commission did not spend on any asset this quarter although it had allocated some funds for asset in this quarter.
Virements	There was no virement processed in the first quarter of 2018 nor any in the past three years in the same period.
Imprest Management	At the end of the first quarter of 2018, the Commission had no outstanding imprest to reitre.

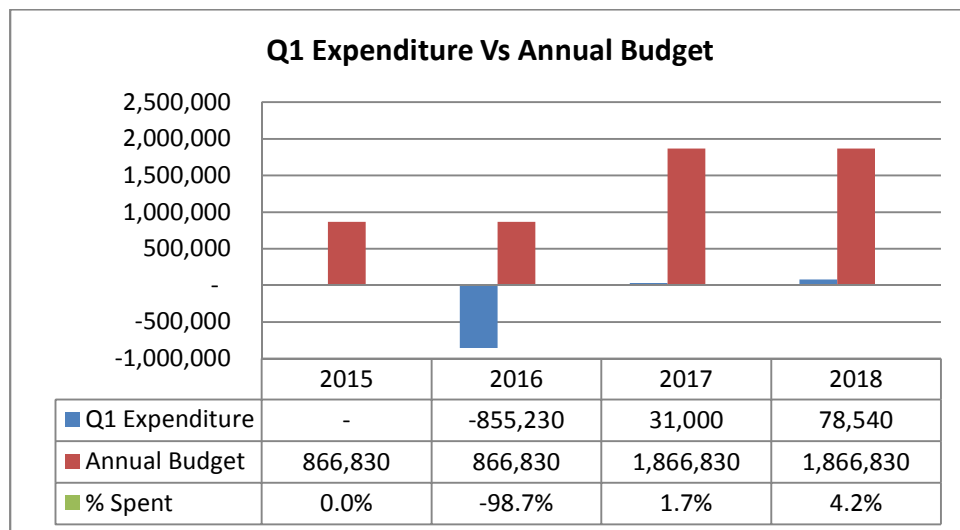
FINANCIAL MANAGEMENT ASSESSMENT

1. BUDGET PERFORMANCE

1.1 Overall Budget Management and Planning

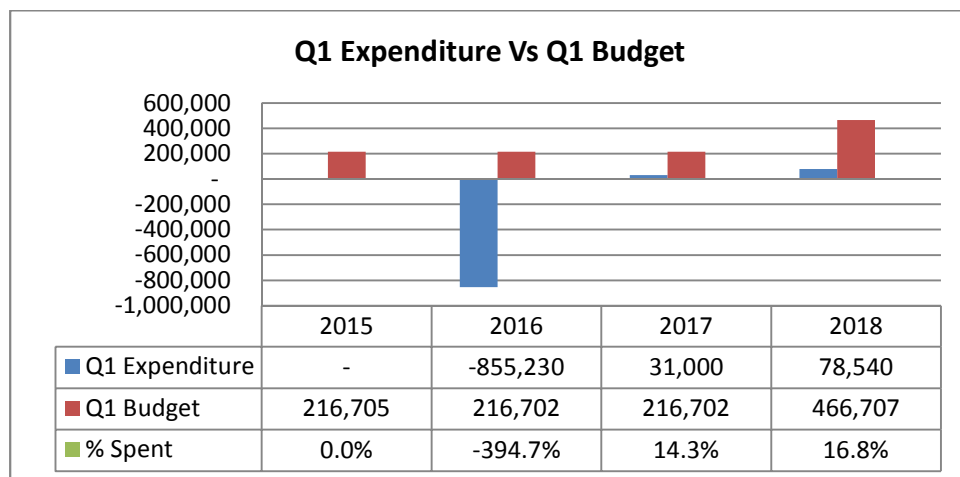
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Figure 1: Expenditure Vs Budget



The above graph shows the expenditures in quarter one against the annual budget for 2018 and the past three years in the same period.

Figure 2: Quarter one Expenses Vs Quarter one Budget



The graph above shows the expenditures in the first quarter against the first quarter budget allocations for 2018 and the past three years in the same period.

1.2. Operation Budget Management and Planning

The first quarter budget for operation for 2018 was VT 466,707 and total expenditure was VT 78,540. The Commission had underspent on its operation budget by 83.2 percent or by VT 388,167 in the first quarter of the year.

The Commission have only one cost center and is for operation only.

1.6 Detailed Chart of Accounts in Operation Expenditure Management and Planning.

Below is the table detailing the expenses and budget for all chart of accounts in the operation from 2015 to 2018 in the first quarter of the year. The highlighted yellow are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

Table 1: Operation Chart of accounts 2016-2018

Account Code	Description	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	2018 Expenditure	2018 Budget	2018 % Spent
	Operating Expenses									
8CAS	Sitting Allowances	-	36,000	42,000	36,000	21,000	36,000	58,570	37,500	156.2%
8CKD	Advertising - Communications	-	24,999	-	24,999	-	24,999	-	24,999	0.0%
8CKS	Stationery - Communications	-	37,500	(909,355)	32,499	-	39,999	6,652	87,501	7.6%
8CKT	Telephone / Fax - Communications							-	30,000	0.0%
8CMO	Office - Materials	-	37,500	-	24,999	-	24,999	-	35,001	0.0%
8COI	Incidentals	-	35,001	-	22,500	-	22,500	-	64,248	0.0%
8COP	Official Entertainment	-	15,000	12,125	49,998	10,000	42,498	12,018	55,002	21.9%
8CTL	Local Travel							-	7,500	0.0%
8CZV	Value Added Tax	-	30,705	-	25,707	-	25,707	1,300	62,457	2.1%
8EFO	Furniture - Office Furniture					-	-			
8EEC	Equipment - Computer							-	62,499	0.0%
8EET	Equipment - Computer Software Purchases			-	-					
OVER	Overhead expenses	-	-	-	-	-	-	-	-	
	Operating Expenses	-	216,705	(855,230)	216,702	31,000	216,702	78,540	466,707	16.8%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items in the first quarter of 2018 was VT 21,070, compared to no overspent in 2017 in the same period. It was the sitting allowance that was overspent in this quarter.

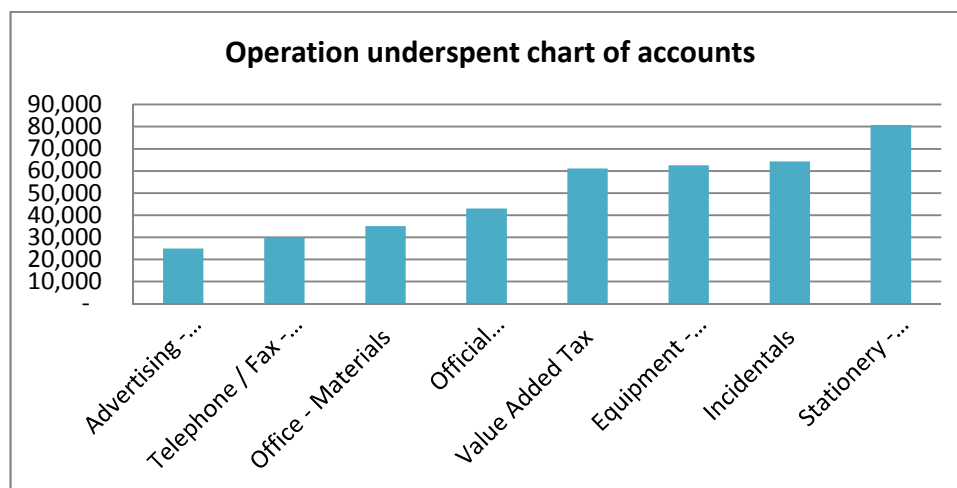
Underspent Items

Total underspent in the first quarter of 2018 was VT 409,237. This is about VT 200,000 more than in 2017 in the same period. Major underspent expense items were stationaries VT 80,849, incidentals VT 64,248, computer VT 62,499 and VAT VT 61,157.

All other chart of accounts (except sitting allowances) was underspent in this quarter and the past three years in the same period.

The Commission needs to budget according to expenditure trend.

Figure 3: Operation under spent chart of accounts



REVENUE PLANNING AND MANAGEMENT

The Commission did not collect or budget for any revenue in the first quarter of 2018 and in the past three years in the same period.

ASSET MANAGEMENT

The Commission did not spent on any asset this quarter although it had allocated some funds for asset in this quarter.

VIREMENT

There was no virement processed in the first quarter of 2018 nor any in the past three years in the same period.

IMPREST MANAGEMENT

At the end of the first quarter of 2018, the Commission had no outstanding imprest to reitre.