

OFFICE OF THE PUBLIC PROSECUTOR

INTRODUCTION AND KEY FINDINGS

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.

This is the Expenditure Report for Quarter One of 2018 for the Office of the Public Prosecutor.

SUMMARY OF KEY FINDINGS

Area	Finding
Budget Management and Planning	Analysis shows that the Office of the Public Prosecutor (OPP) had an allocated 2018 annual budget of VT 72,277,700. The OPP had already spent 15.9 percent of the annual budget and with that current rate of spending, it is most likely that the OPP will underspent on its annual budget by end of the year.
Activity and Cost Centre Management and Planning	The Planning and Management Section (Cost center 12AA) budget was underspent by 45 percent of its first quarter budget or by VT 1.4 million. The Prosecution Section (Cost center 12AB) budget was underspent by 15.5 percent of its first quarter budget or VT1.7 million. The Corporate Service Section (Cost center 12AC) budget was underspent by 71.9 percent or by around VT 1.3 million.
Payroll Budget Management and Planning	The first quarter budget for payroll for 2018 was VT 13,639,399 and total expenditure was VT 10,230,667. The OPP had underspent on its payroll budget by 25 percent or by VT 3.4 million in the first quarter of the year.
Operation Budget Management and Planning	The first quarter budget for operation for 2018 was VT 2,332,448 and total expenditure was VT 1,274,865. The OPP had underspent on its operation budget by 45.39 percent or by VT 1 million in the first quarter of the year.
Detailed Charts of Accounts In Payroll Expenditure Management and Planning	<p>Total expenses of unbudgeted items for the first quarter of 2018 was VT 6.9 million. This is about VT 2 million more than the first quarter of 2017. Major unbudgeted expense item was from permanent wages VT 6.9 million.</p> <p>The total underspent for the first quarter of 2018 was VT 10.3 million. This is about VT 8.6 million more than in 2017 in the same period.</p>

Detailed Chart of Accounts in Operation Expenditure Management and Planning	<p>Total expenses of unbudgeted items in the first quarter of 2018 was VT 646,863. This is about 1.4 million less than in 2017 in the same period. Major unbudgeted expense items were from VAT VT 294,008 and local travel VT 244,259</p> <p>Total underspent in the first quarter of 2018 was VT 731,446. This is about VT 0.5 million less than in 2017 in the same period. Major underspent expense items were office rental VT 213,324 and termination payment VT 210,932.</p>
Current Revenue Planning and Management	<p>The OPP collected VT 30,813 of revenue in the first quarter of 2018 compared to VT 26,334 in the same period last year, 2017.</p> <p>The OPP annual revenue target is VT 562,500 and 5.5 percent of the annual revenue target was collected in the first quarter.</p>
Asset Management	OPP did not budget or purchase any asset in the first quarter of the year.
Virements	There was a total of 2 virements processed in the first quarter of 2018 with a value of VT 1,218,100. In the last 3 years in the same period no virement was processed.
Imprest Management	At the end of the first quarter of 2018, the OPP had a total of VT 576,800 outstanding imprest to reitre.

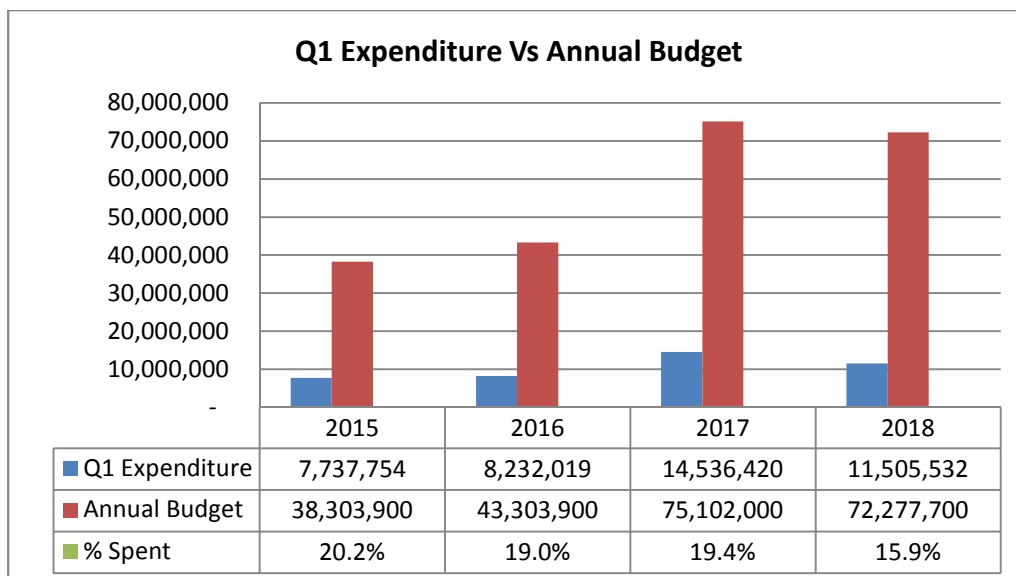
FINANCIAL MANAGEMENT ASSESSMENT

1. BUDGET PERFORMANCE

1.1 Overall Budget Management and Planning

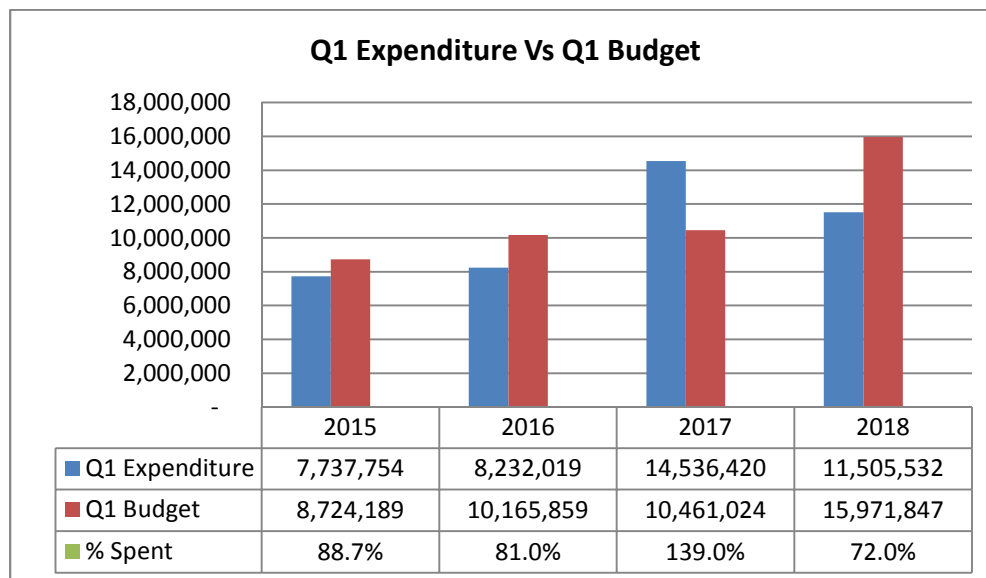
Analysis shows that the Office of the Public Prosecutor (OPP) had an allocated 2018 annual budget of VT 72,277,700. The OPP had already spent 15.9 percent of the annual budget and with that current rate of spending, it is most likely that the OPP will underspent on its annual budget by the year.

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 Activity and Cost center management and planning

The Planning and Management Section (Cost center 12AA) budget was underspent by 45 percent of its first quarter budget or by VT 1.4 million. The Section had already spent 15.6 percent of its annual budget and with that current rate of spending , it is most likely that the Section will underspent its budget at the end of the year.

The Prosecution Section (Cost center 12AB) budget was underspent by 15.5 percent of its first quarter budget or by VT 1.7 million. This Section had already spent 17.4 percent of its annual budget and with that current rate of spending, it is most likely that funds will not be used up by the end of the year.

The Corporate Service Section (Cost center 12AC) budget was underspent by 71.9 percent or by around VT 1.3 million. The Section had already spent 6.6 percent of its annual budget and with that current rate of spending, it is most likely that the Section will not expend all its budget by the end of the year.

Table1: Cost centers budget and expenditures

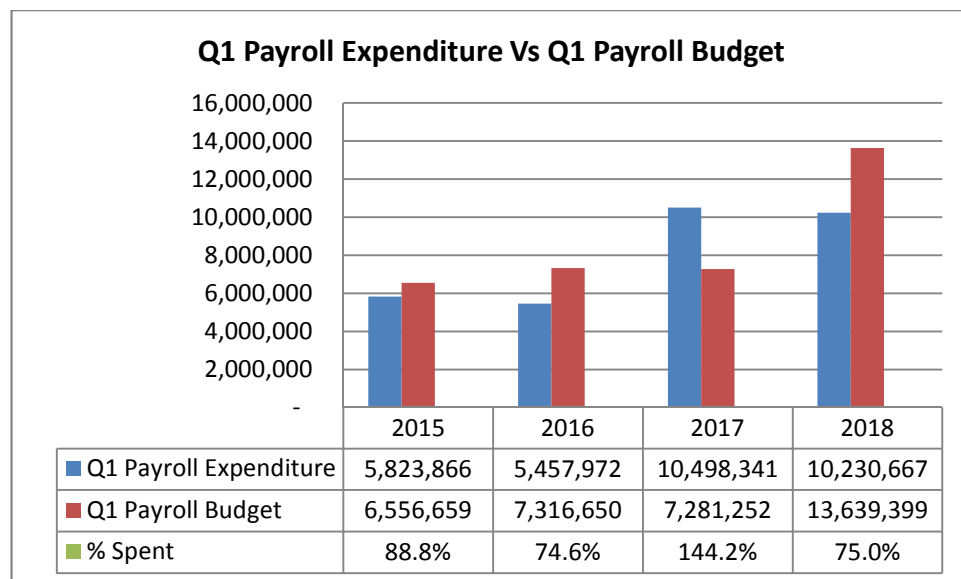
Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
12AA	Planning & Management					
	Personnel Expenses	1,710,492	-	1,710,492	2,172,728	462,236
	Operating Expenses	(257,216)	309,416	52,200	1,032,563	980,363
12AA	Planning & Management	1,453,276	309,416	1,762,692	3,205,291	1,442,599
12AB	Prosecution Section					
	Personnel Expenses	8,211,343	-	8,211,343	9,877,055	1,665,712
	Operating Expenses	(1,058,765)	2,068,575	1,009,810	1,032,996	23,186
12AB	Prosecution Section	7,152,578	2,068,575	9,221,153	10,910,051	1,688,898
12AC	Corporate Services Section					
	Personnel Expenses	308,832	-	308,832	1,589,616	1,280,784
	Operating Expenses	16,940	195,915	212,855	266,889	54,034
12AC	Corporate Services Section	325,772	195,915	521,687	1,856,505	1,334,818
	Total Expenditure	8,931,626	2,573,906	11,505,532	15,971,847	4,466,315

source: Department of Finance & Treasury

1.3. Payroll Budget Management and Planning

The first quarter budget for payroll for 2018 was VT 13,639,399 and total expenditure was VT 10,230,667. The OPP had underspent on its payroll budget by 25 percent or by VT 3.4 million in the first quarter of the year.

Figure 3: Payroll Expenditure Vs Payroll Budget



The above graph shows payroll expenditure versus payroll budget for the first quarter of 2018 and the same period in the past three years.

1.4 Detailed Chart of account in Payroll Expenditures Management and Planning.

The table below shows the payroll expenses by chart of accounts 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 2: Payroll Chart of accounts 2015-2018

Account	Description	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	2018 Expenditure	2018 Budget	2018 % Spent
	Personnel Expenses									
8AAA	Acting Allowances	108,182	-			389,695	-			
8AAF	Family Allowance	80,566	139,033	72,956	145,837	-	306,498			
8AAG	Gratuitie Allowances	47,169	-							
8AAH	Housing Allowances	640,087	695,172	908,673	673,103	-	1,356,924			
8AAO	Other Allowances					80,000	40,986			
8AAS	Special Allowances	444,622	72,413	-	42,069					
8ASP	Provident Fund	197,563	225,443	176,323	211,676	505,247	227,859	394,681	382,245	103.3%
8AWC	Contract Wages			-	-			-	6,623,877	0.0%
8AWP	Permanent Wages	4,305,677	5,424,598	4,300,020	5,103,965	9,523,399	5,348,985	9,835,986	2,932,197	335.4%
PAYR	Payroll expenses	-	-	-	1,140,000	-	-	-	3,701,080	0.0%
	Personnel Expenses	5,823,866	6,556,659	5,457,972	7,316,650	10,498,341	7,281,252	10,230,667	13,639,399	75.0%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items for the first quarter of 2018 was VT 6.9 million. This is about VT 2 million more than the first quarter of 2017. Major unbudgeted expense item was from permanent wages VT 6.9 million.

Permanent wages and provident were again overspent in this quarter like in the first quarter of 2017 due to funds being stored in period 12 but was advanced and spent in the first quarter period.

Underspent Items

The total underspent for the first quarter of 2018 was VT 10.3 million. This is about VT 8.6 million more than in 2017 in the same period.

There was no expenses for contract wages against a budget of VT6.6 million.

Figure 4: Payroll 2018 first quarter of the year overspent chart of accounts

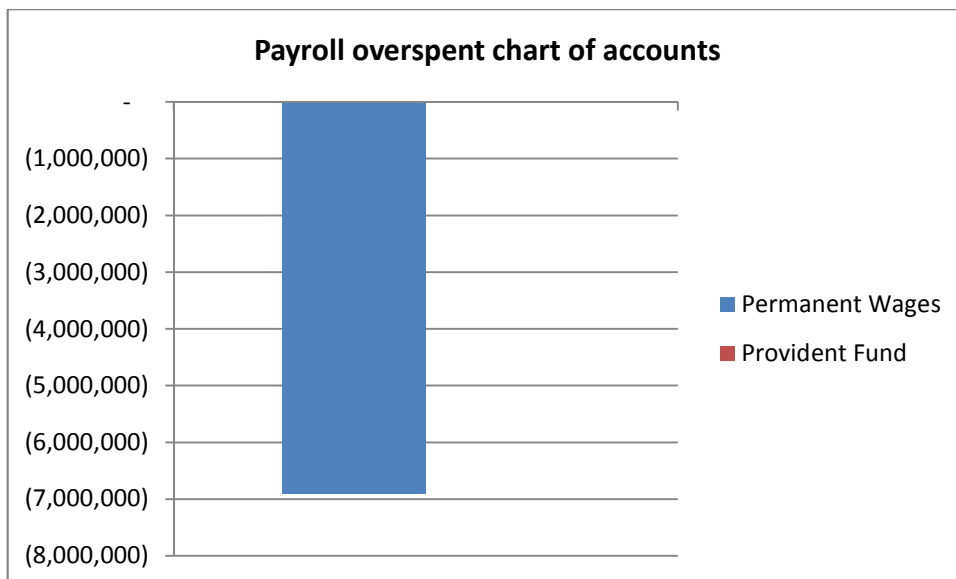
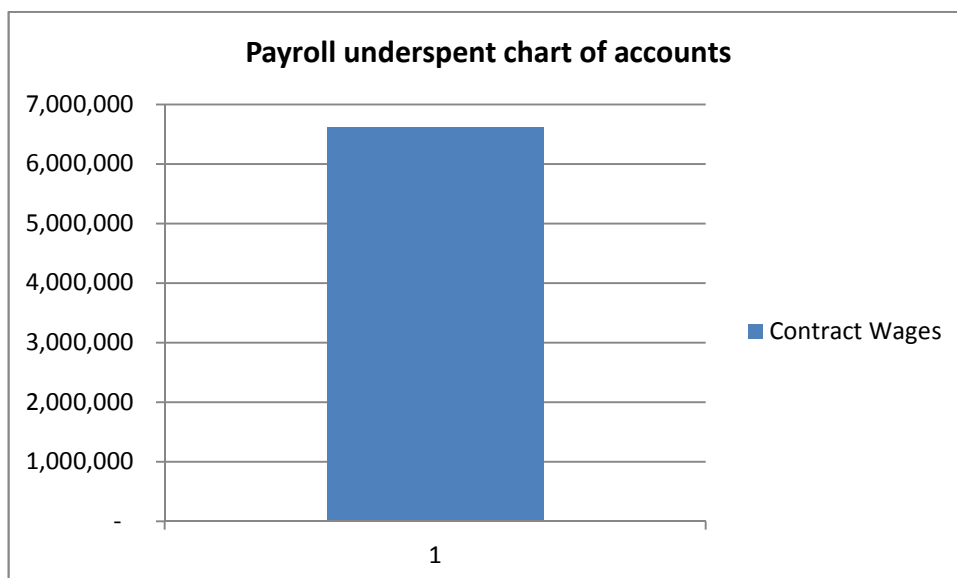


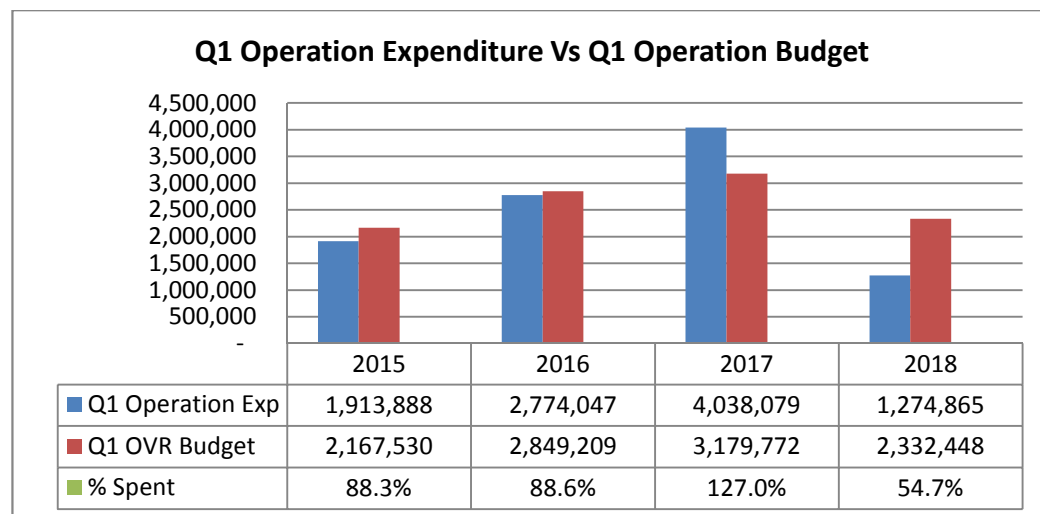
Figure 5: Payroll 2018 first quarter of the year underspent chart of accounts



1.5. Operation Budget Management and Planning

The first quarter budget for operation for 2018 was VT 2,332,448 and total expenditure was VT 1,274,865. The OPP had underspent on its operation budget by 45.39 percent or by VT 1 million in the first quarter of the year.

Figure 6: Operation Expenditure Vs Operation Budget



The above graph shows operation expenditure versus operation budget in the first quarter of 2018 and for the same period in the past three years.

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 3: Operation Chart of accounts 2016-2018

Account	Description	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	2018 Expenditure	2018 Budget	2018 % Spent
	Operating Expenses									
8CAB	Subsistence Allowances	100,000	124,998	245,000	499,996	365,000	265,350	245,000	284,999	86.0%
8CAF	Food Allowances	-	124,998	-	50,001					
8CBI	International Accommodation			45,000	-			-	-	
8CBL	Local Accommodation	-	225,000	247,556	-	133,000	111,761	80,000	124,998	64.0%
8CEC	Consultants Fees	266,667	-	-	44,444					
8CET	Other Fees	133,333	-							
8CFV	Vehicles Fuel	174,596	449,997	94,331	67,557	36,998	216,099	1,778	53,334	3.3%
8CGM	Mail Carriage Freight			-	2,222					
8CGO	Other Charges - Freight			1,360	-	28,771	-	1,387	-	
8CGR	Transport - Freight	-	-	15,770	6,666	26,667	-	1,851	12,222	15.1%
8CJO	Office Cleaning	29,907	15,000	15,256	13,333	9,333	13,333	(1,778)	-	
8CKP	Postage - Communications			-	2,222					
8CKR	Printing - Communications			21,333	-	186,828	159,999	47,566	93,333	51.0%
8CKS	Stationery - Communications	137,183	99,999	135,516	13,333	83,554	40,000	(460)	33,333	-1.4%

8CKT	Telephone / Fax - Communications	26,667	157,506	62,000	26,667	98,888	129,999	2,000	-	
8CMG	General - Materials							-	-	
8CMO	Office - Materials			-	125,000	9,293	-			
8CNO	Office Rental	213,333	189,999	142,222	178,638	213,333	213,333	9	213,333	0.0%
8CNT	Other Rental	-	95,034	-	666,663	-	-	7,333	-	
8COC	Court Costs					100,000	-			
8COI	Incidentals	1,067	-	150,170	3,333			-	-	
8COS	Insurance					-	900,000			
8COP	Official Entertainment	18,191	-	-	69,724					
8COT	Termination Payment	-	-					(210,932)	-	
8CRB	Buildings Repairs & Maintenance			-	66,667	-	48,412	11,111	-	
8CRE	Equipment Repairs & Maintenance	22,444	63,864	10,667	54,074	(12,000)	-	627	-	
8CRM	Maintenance Contrac							-	-	
8CRV	Vehicles Repairs & Maintenance	76,444	-	-	23,334	112,635	88,889	41,550	-	
8CSF	Food - Suppliers	45,352	-	34,076	-	93,750	37,156	26,000	-	
8CTI	International Travel			-	42,222			18,236	-	
8CTL	Local Travel	441,519	174,999	788,905	422,221	770,102	252,322	615,424	371,165	165.8%
8CUE	Electricity Utilities	67,442	375,000	100,246	133,332	570,548	473,778	26,819	61,791	43.4%
8CUW	Water Utilities	-	71,136	-	17,778	-	4,889	-	5,556	0.0%
8CZV	Value Added Tax	159,743	-	444,106	247,998	317,378	224,452	399,392	105,384	379.0%
8EEA	Equipment - Additional General			20,533	-			352	-	
8EEC	Equipment - Computer			111,111	44,444	94,000	-	-	-	
8EHR	Houses - Renovation			-	27,340					
8EVA	Vehicle - Additional Vehicle							(38,400)	-	
8EVR	Vehicle - Replacement			88,889	-	800,001	-	-	-	
OVER	Overhead expenses	-	-	-	-	-	-	-	973,000	0.0%
	Operating Expenses	1,913,888	2,167,530	2,774,047	2,849,209	4,038,079	3,179,772	1,274,865	2,332,448	54.7%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items in the first quarter of 2018 was VT 646,863. This is a about 1.4 million less than in 2017 in the same period. Major unbudgeted expense items were from VAT VT 294,008 and locat travel VT 244,259

Most of the chart of accounts are either overspent or not budget for.

Underspent Items

Total underspent in the first quarter of 2018 was VT 731,446. This is about VT 0.5 million less that in 2017 in the same period. Major expenses items were ofice rental VT 213,324 and termination payment VT 210,932.

OPP needs to budget according to expenditure trend.

Figure 7: Operation over spent chart of accounts

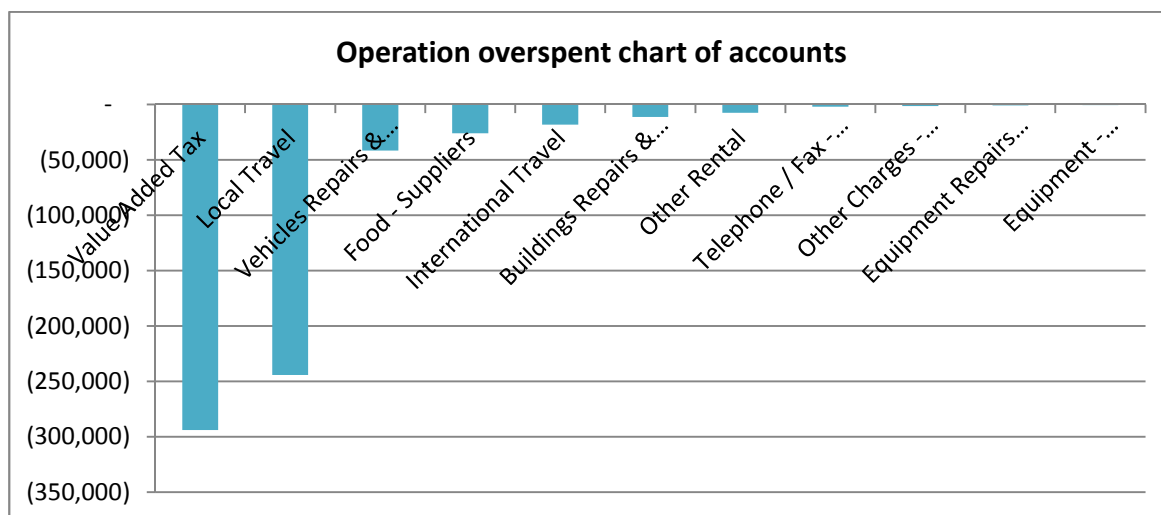
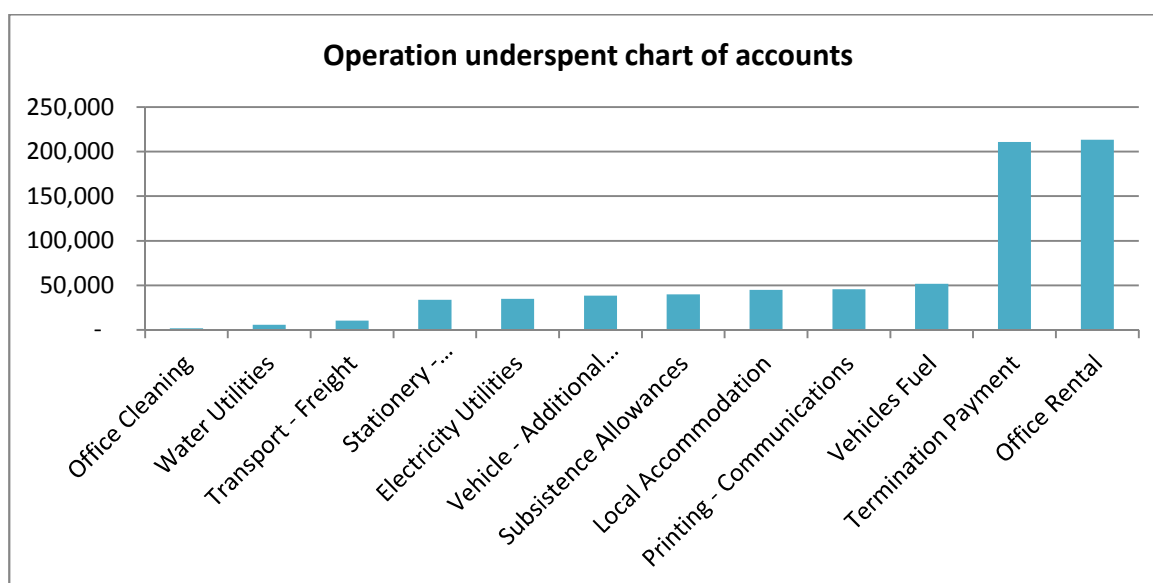


Figure 8: Operation under spent chart of accounts



REVENUE PLANNING AND MANAGEMENT

The OPP collected VT 30,813 of revenue in the first quarter of 2018 compared to VT 26,334 in the same period last year, 2017.

Table 4: Revenue 2015-2018

Year	Revenue	Budget	Over/(Under)	Cash Received
2015	55,889	375,000	(319,111)	55,889
2016	420,803	250,500	170,303	420,803
2017	26,334	250,500	(224,166)	26,334
2018	30,813	140,625	(109,812)	30,813

Source: Department of Finance & Treasury

The OPP annual revenue target is VT 562,500 and 5.5 percent of the annual revenue target was collected in the first quarter.

ASSET MANAGEMENT

OPP did not budget or purchase any asset in the first quarter of the year.

VIREMENT

There was a total of 2 virements processed in the first quarter of 2018 with a value of VT 1,218,100. In the last 3 years in the same period no virement was processed.

Table 5: Virements

Vired Out				Vired In				Amount
Fund	Dept	Activity	Account	Fund	Dept	Activity	Account	
2	12AB	CGAB	PAYR	2	12AA	CGAA	OVER	360,000.00
2	12AB	CGAB	PAYR	2	12AA	CGAA	PAYR	858,100.00

Source: Department of Finance & Treasury

Graphs below showing number and value of virement in 2018 in the first quarter of the year and the in past three years in the same period.

Figure 9: Number of Virements 2015-2018

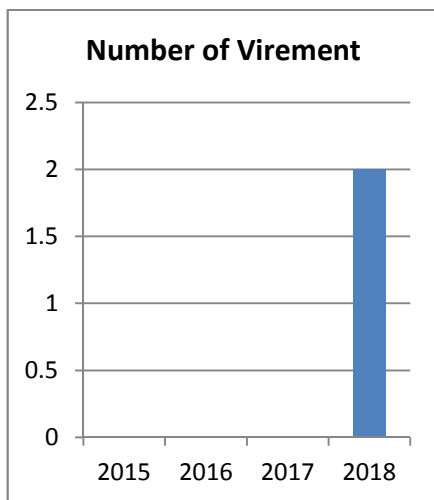
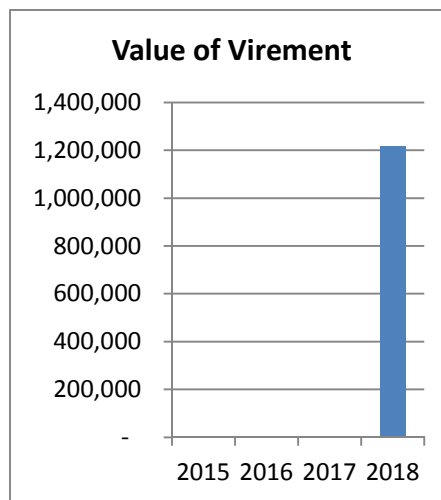


Figure 10: Value of Virements 2015-2018



IMPREST MANAGEMENT

At the end of the first quarter of 2018, the OPP had a total of VT 576,800 outstanding imprest to reitre.

Table 6: Outstanding Imprests as of the first quarter of 2018.

Department / Section	Amount Advanced	Amount Paid	Amount Outstanding
OPP	576,800	-	576,800
Total	576,800	-	576,800

Source: Department of Finance & Treasury