

## 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 2019 for the Office of the Public Prosecutor.

### SUMMARY OF KEY FINDINGS

Area	Finding
<b>Budget Management and Planning</b>	Analysis shows that the Office of the Public Prosecutor (OPP) had an allocated 2019 annual budget of VT100,258,400. The OPP had already spent 16.3 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 end of the year.
<b>Activity and Cost Centre Management and Planning</b>	The Planning and Management Section ( Cost center 12AA) budget was overspent by 0.2 percent of its first quarter budget or by VT7,502. The Prosecution Section (Cost center 12AB) budget was underspent by 7.6 percent of its first quarter budget or by VT982,596. The Corporate Service Section ( Cost center 12AC ) budget was underspent by 14.8 percent or by around VT645,213.
<b>Payroll Budget Management and Planning</b>	The first quarter budget for payroll for 2018 was VT 13,657,371 and total expenditure was VT13,240,768. The OPP had underspent on its payroll budget by 3.1 percent or by VT416,603 in the first quarter of the year.
<b>Operation Budget Management and Planning</b>	The first quarter budget for operation for 2019 was VT4,312,800 and total expenditure was VT3,109,097. The OPP had underspent on its operation budget by 27.9 percent or by VT1.2 million in the first quarter of the year.
<b>Detailed Charts of Accounts In Payroll Expenditure Management and Planning</b>	Major expenditure items in this quarter are permanent wages VT10.5 million and housing allowances VT2 million.  Total expenses of unbudgeted items for the first quarter of 2019 was VT980,625. This is about VT5.9 million less than the first quarter of 2018. Major unbudgeted chart accounts was housing allowance VT760,754.

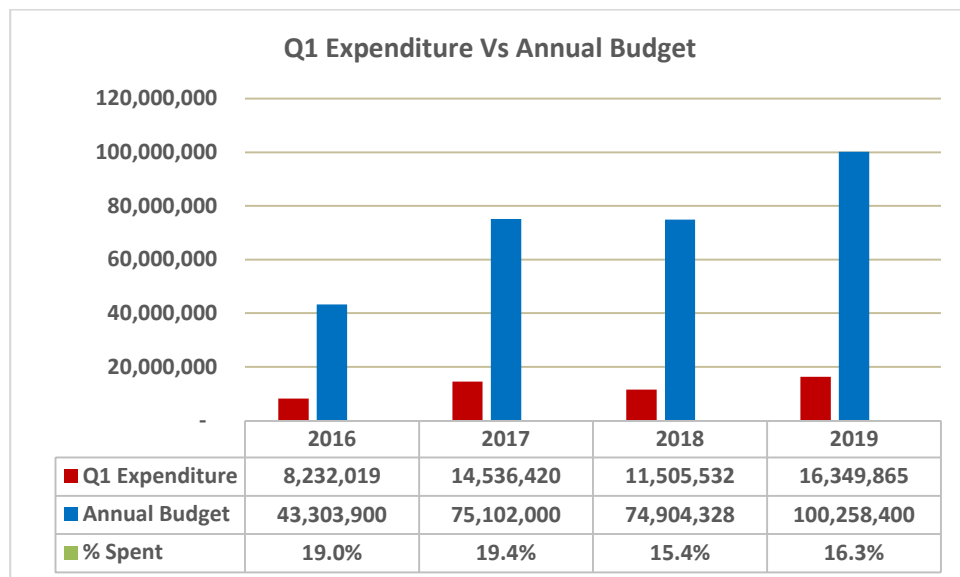
	<p>The total underspent for the first quarter of 2019 was VT1.6 million. This is about VT5 million less than in 2018 in the same period. Major overspent chart of accounts was permanent wages VT1.4 million.</p>
<p><b>Detailed Chart of Accounts in Operation Expenditure Management and Planning</b></p>	<p>Major expenditure items were electricity utilities VT624,354 and local travel VT440,744.</p> <p>Total expenses of unbudgeted items in the first quarter of 2019 was VT1.4 million. This is a about VT726,732 more than in 2018 in the same period. Major unbudgeted expense items were from VAT VT269,208 and court cost VT250,000.</p> <p>Total underspent in the first quarter of 2019 was VT1.3 million. This is about VT543,162 more that in 2018 in the same period. Major expenses items were subsistence allowances VT536,248 and local travel VT502,900.</p>
<p><b>Asset Management</b></p>	<p>OPP have a budget of VT62,499 in the first quarter but did not or purchase any asset.</p>
<p><b>Virements</b></p>	<p>There was no virement processed in the first quarter of 2019 compared to 2 virements with a value of VT1.2 million in the same period in 2018.</p>
<p><b>Imprest Management</b></p>	<p>At the end of the first quarter of 2019, the OPP had a total of VT358,860 outstanding imprest to reitre.</p>

## 1. BUDGET PERFORMANCE

### 1.1 Overall Budget Management and Planning

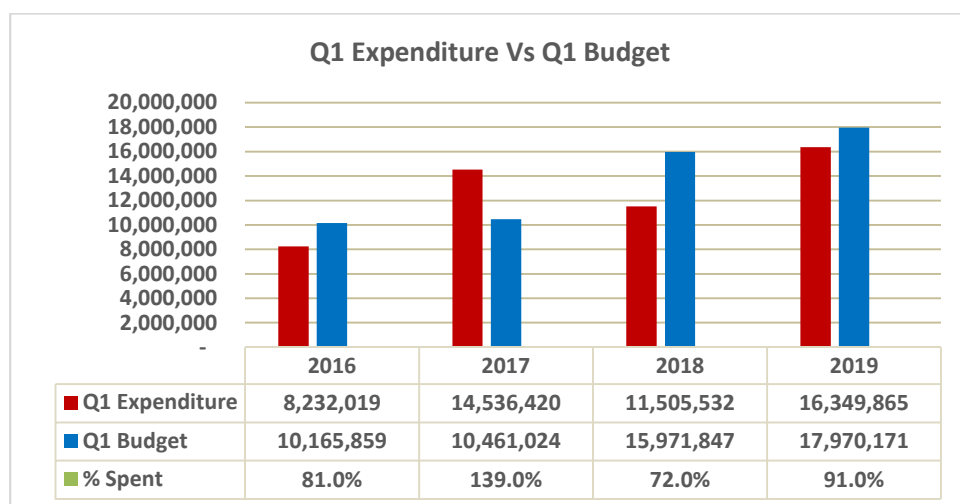
Analysis shows that the Office of the Public Prosecutor (OPP) had an allocated 2019 annual budget of VT100,258,400. The OPP had already spent 16.3 percent of the annual budget and with that current rate of spending, it is most likely that the OPP will underspent on its annual budget by the end of the year.

Figure 1: Expenditure Vs Budget



The above graph shows the expenditures in quarter one against the annual budget for 2019 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 2019 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 overspent by 0.2 percent of its first quarter budget or by VT7,502. The Section had already spent 27percent of its annual budget and with that current rate of spending , it is most likely that the Section will spent all its budget by the end of the year.

The Prosecution Section (Cost center 12AB) budget was underspent by 7.6 percent of its first quarter budget or by VT982,596. This Section had already spent 14.9 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 14.8 percent or by around VT645,213. The Section had already spent 14.8 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.

**Table 1: Cost centers budget and expenditures**

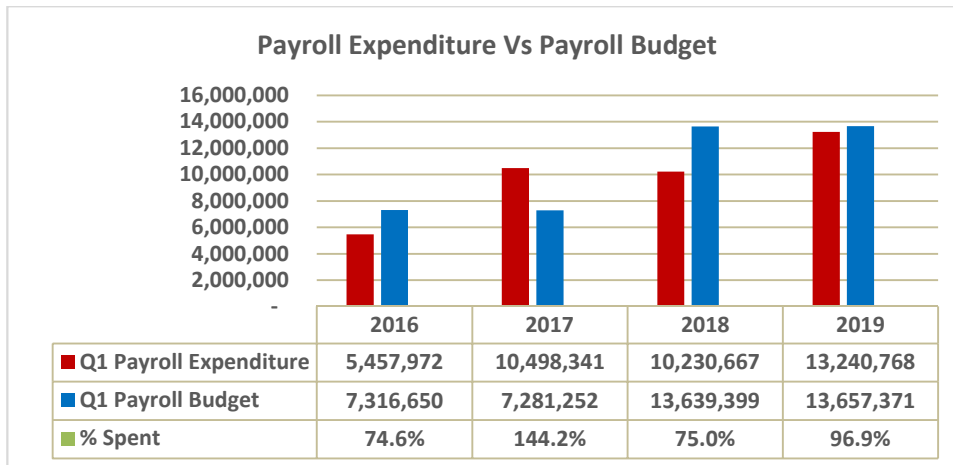
Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
12AA	Executive Emoluments and Allowances					
	Personnel Expenses	3,033,339	-	3,033,339	2,828,664	(204,675)
	Operating Expenses	145,578	17,250	162,828	360,000	197,172
12AA	Executive Emoluments and Allowances	3,178,917	17,250	3,196,167	3,188,664	(7,503)
12AB	Courts Proceeding					
	Personnel Expenses	9,186,292	-	9,186,292	9,575,665	389,373
	Operating Expenses	1,100,515	1,627,339	2,727,854	3,321,077	593,223
12AB	Courts Proceeding	10,286,807	1,627,339	11,914,146	12,896,742	982,596
12AC	Corporate Services Section					
	Personnel Expenses	1,021,137	-	1,021,137	1,253,042	231,905
	Operating Expenses	156,231	62,184	218,415	631,723	413,308
12AC	Corporate Services Section	1,177,368	62,184	1,239,552	1,884,765	645,213
	Total Expenditure	14,643,092	1,706,773	16,349,865	17,970,171	1,620,306

source: Department of Finance & Treasury

## 1.3. Payroll Budget Management and Planning

The first quarter budget for payroll for 2018 was VT 13,657,371 and total expenditure was VT13,240,768. The OPP had underspent on its payroll budget by 3.1 percent or by VT416,603 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 2019 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 2016 to 2019 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 2016-2019

Account	Description	2016 Expense	2016 Budget	2017 Expense	2017 Budget	2018 Expense	2018 Budget	2019 Expense	2019 Budget	% Spent
	<b>Personnel Expenses</b>									
8AAA	Acting Allowances			389,695	-			97,215	-	
8AAF	Family Allowance	72,956	145,837	-	306,498			74,152	88,617	83.7%
8AAH	Housing Allowances	908,673	673,103	-	1,356,924			2,034,650	1,273,896	159.7%
8AAS	Special Allowances	-	42,069	80,000	40,986			-	173,076	0.0%
8AAS	Special Allowances							122,656	-	
8ASP	Provident Fund	176,323	211,676	505,247	227,859	394,681	382,245	423,437	485,652	87.2%
8AWC	Contract Wages	-	-			-	6,623,877			
8AWL	Leave expense							-	-	
8AWP	Permanent Wages	4,300,020	5,103,965	9,523,399	5,348,985	9,835,986	2,932,197	10,488,658	11,879,643	88.3%
PAYR	Payroll expenses	-	1,140,000	-	-	-	3,701,080	-	(243,513)	0.0%
	<b>Personnel Expenses</b>	<b>5,457,972</b>	<b>7,316,650</b>	<b>10,498,341</b>	<b>7,281,252</b>	<b>10,230,667</b>	<b>13,639,399</b>	<b>13,240,768</b>	<b>13,657,371</b>	<b>96.9%</b>

Source: Department of Finance & Treasury

#### Major Expenditure Items

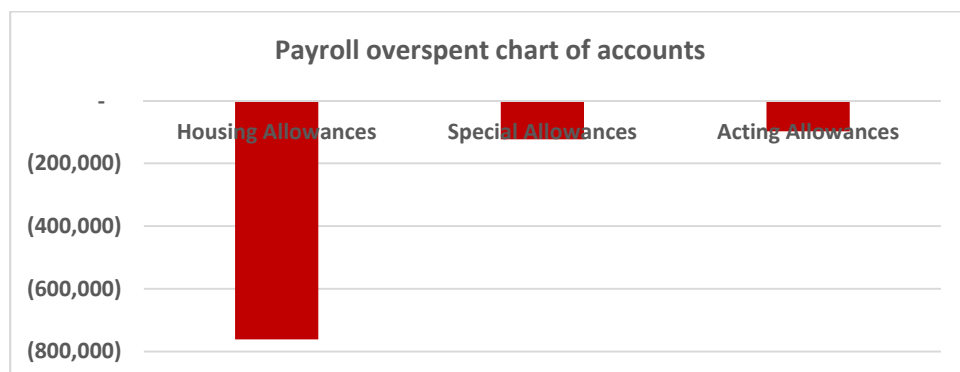
Major expenditure items in this quarter are permanent wages VT10.5 million and housing allowances VT2 million.

#### Overspent chart of accounts

Total expenses of unbudgeted items for the first quarter of 2019 was VT980,625. This is about VT5.9 million less than the first quarter of 2018. Major unbudgeted chart account was housing allowance VT760,754.

Housing allowance was overspent by 59.7 percent and special allowance had an expense of VT122,656 and acting allowances had an expense of VT97,215 against no budget.

Figure 4: Payroll overspent chart of accounts

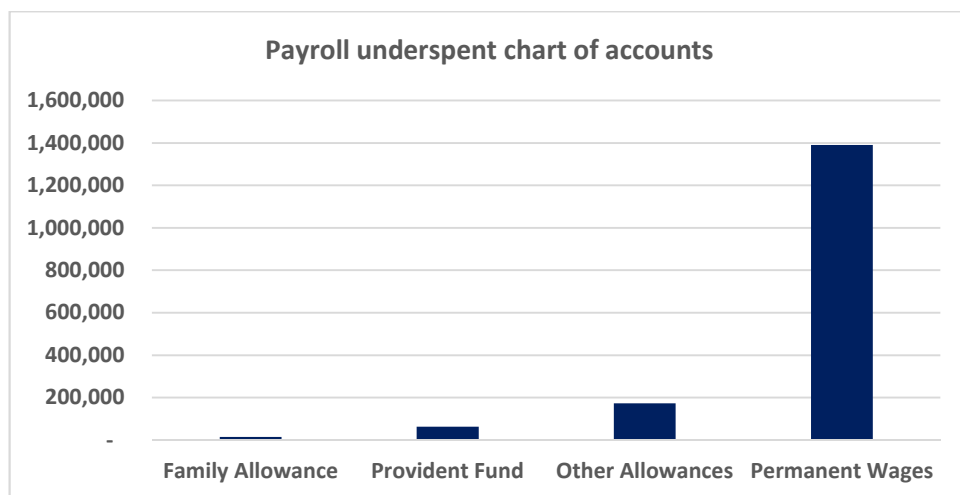


## Underspent chart of accounts

The total underspent for the first quarter of 2019 was VT1.6 million. This is about VT5 million less than in 2018 in the same period. Major overspent chart of account was permanent wages VT1.4 million.

There is a big improvement compared to the same period in 2018, overspending and underspending had reduced significantly.

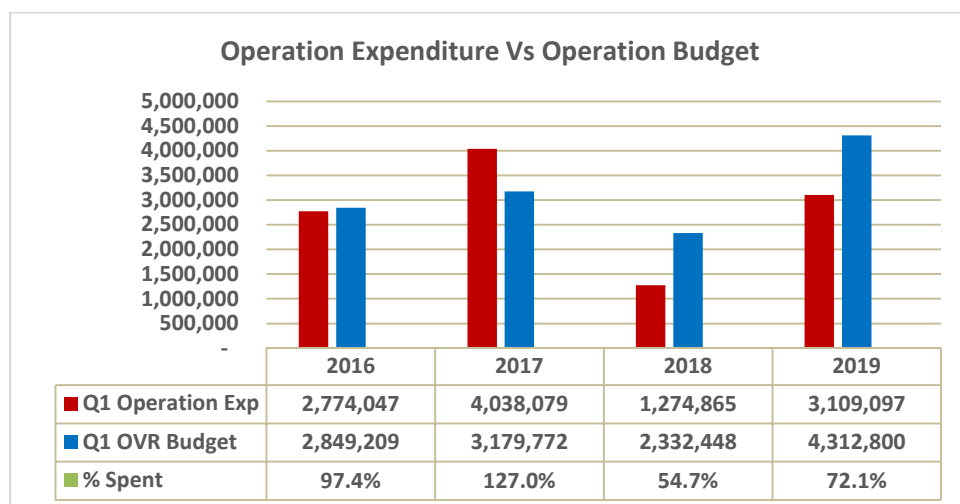
Figure 5: Payroll underspent chart of accounts



## 1.5. Operation Budget Management and Planning

The first quarter budget for operation for 2019 was VT4,312,800 and total expenditure was VT3,109,097. The OPP had underspent on its operation budget by 27.9 percent or by VT1.2 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 2019 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 2016 to 2019 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 2016-2019**

Account	Description	2016 Expense	2016 Budget	2017 Expense	2017 Budget	2018 Expense	2018 Budget	2019 Expense	2019 Budget	% Spent
	<b>Operating Expenses</b>									
8CAB	Subsistence Allowances	245,000	499,996	365,000	265,350	245,000	284,999	260,000	796,248	32.7%
8CAF	Food Allowances	-	50,001							
8CBI	International Accommodation	45,000	-			-	-			
8CBL	Local Accommodation	247,556	-	133,000	111,761	80,000	124,998	19,000	25,470	74.6%
8CEC	Consultants Fees	-	44,444							
8CFV	Vehicles Fuel	94,331	67,557	36,998	216,099	1,778	53,334	192,008	142,500	134.7%
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	2,720	-	
8CJO	Office Cleaning	15,256	13,333	9,333	13,333	(1,778)	-	39,274	12,501	314.2%
8CKD	Advertising - Communications							109,999	-	
8CKP	Postage - Communications	-	2,222							
8CKR	Printing - Communications	21,333	-	186,828	159,999	47,566	93,333	145,105	15,000	967.4%
8CKS	Stationery - Communications	135,516	13,333	83,554	40,000	(460)	33,333	118,347	57,501	205.8%
8CKT	Telephone / Fax - Communications	62,000	26,667	98,888	129,999	2,000	-	118,775	30,000	395.9%
8CMG	General - Materials					-	-	-	35,001	0.0%
8CMO	Office - Materials	-	125,000	9,293	-					
8CNO	Office Rental	142,222	178,638	213,333	213,333	9	213,333			
8CNT	Other Rental	-	666,663	-	-	7,333	-			
8COC	Court Costs			100,000	-			250,000	-	
8COF	Refunds			-	-			99,766	-	
8COI	Incidentals	150,170	3,333			-	-	6,260	-	
8COP	Official Entertainment	-	69,724					43,438	15,000	289.6%
8COS	Insurance			-	900,000					
8COT	Termination Payment					(210,932)	-	-	-	
8CRB	Buildings Repairs & Maintenance	-	66,667	-	48,412	11,111	-	-	9,999	0.0%
8CRE	Equipment Repairs & Maintenance	10,667	54,074	(12,000)	-	627	-	177,187	44,250	400.4%
8CRM	Maintenance Contrac					-	-	-	-	#DIV/0!
8CRV	Vehicles Repairs & Maintenance	-	23,334	112,635	88,889	41,550	-	74,652	127,500	58.6%
8CSF	Food - Suppliers	34,076	-	93,750	37,156	26,000	-			
8CTI	International Travel	-	42,222			18,236	-	118,260	-	

8CTL	Local Travel	788,905	422,221	770,102	252,322	615,424	371,165	440,744	943,644	46.7%
8CUE	Electricity Utilities	100,246	133,332	570,548	473,778	26,819	61,791	624,354	668,496	93.4%
8CUW	Water Utilities	-	17,778	-	4,889	-	5,556	-	24,501	0.0%
8CZV	Value Added Tax	444,106	247,998	317,378	224,452	399,392	105,384	269,208	-	
8EEA	Equipment - Additional General	20,533	-			352	-			
8EEC	Equipment - Computer	111,111	44,444	94,000	-	-	-	-	37,500	0.0%
8EEH	Equipment - Heavy Equipment	-	-	-	24,999	-	-	-	24,999	0.0%
8EFO	Furniture - Office Furniture					-	-	-	-	
8EEP	Equipment - Photocopiers	-	-							
8EHR	Houses - Renovation	-	27,340							
8EVA	Vehicle - Additional Vehicle					(38,400)	-			
8EVR	Vehicle - Replacement	88,889	-	800,001	-	-	-			
OVER	Overhead expenses	-	-	-	-	-	973,000	-	1,302,690	0.0%
	<b>Operating Expenses</b>	<b>2,774,047</b>	<b>2,849,209</b>	<b>4,038,079</b>	<b>3,179,772</b>	<b>1,274,865</b>	<b>2,332,448</b>	<b>3,109,097</b>	<b>4,312,800</b>	<b>72.1%</b>

Source: Department of Finance & Treasury

## Major Expenditure Items

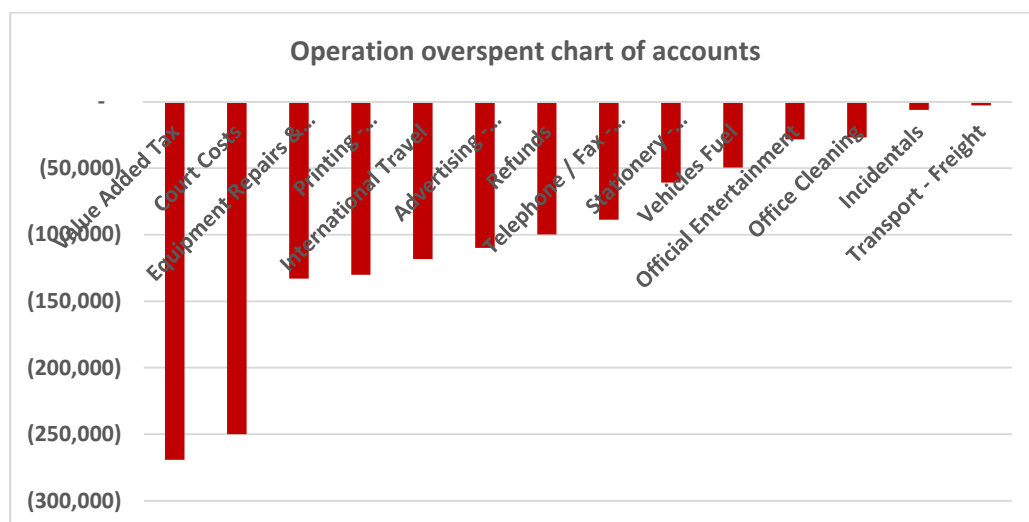
Major expenditure items were electricity utilities VT624,354 and local travel VT440,744.

## Overspent chart of accounts

Total expenses of unbudgeted items in the first quarter of 2019 was VT1.4 million. This is a about VT726,732 more than in 2018 in the same period. Major unbudgeted expense items were from VAT VT269,208 and court cost VT250,000.

Most of the chart of accounts are either overspent or have expense against no allocated budget.

Figure 7: Operation overspent chart of accounts



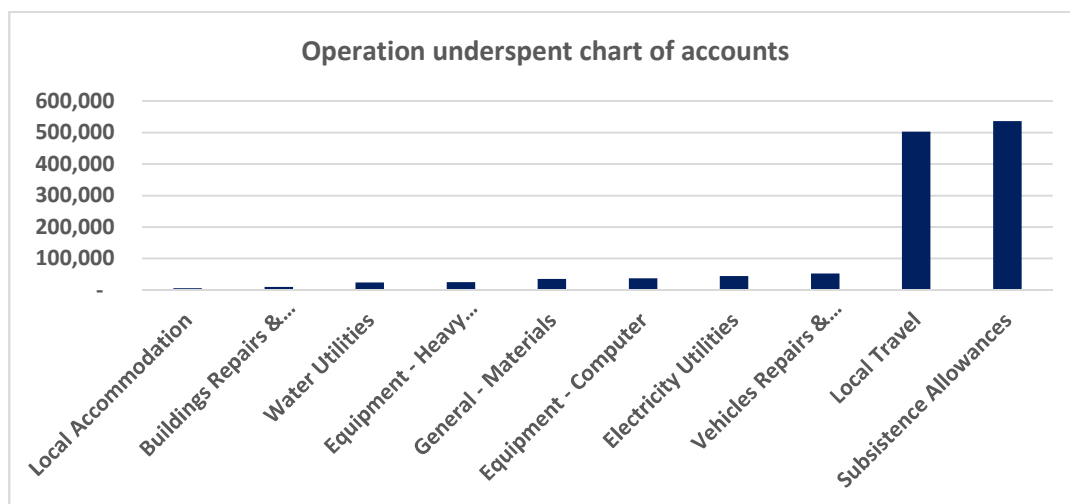
## Underspent chart of accounts

Total underspent in the first quarter of 2019 was VT1.3 million. This is about VT543,162 more than in 2018 in the same period. Major expenses items were subsistence allowances VT536,248 and local travel VT502,900.

OPP needs to budget according to expenditure trend.



Figure 8: Operation underspent chart of accounts



## ASSET MANAGEMENT

OPP have a budget of VT62,499 in the first quarter but did not or purchase any asset.

## VIREMENT

There was no virement processed in the first quarter of 2019 compared to 2 virements with a value of VT1.2 million in the same period in 2018.

Graphs below showing number and value of virement in 2019 in the first quarter of the year and the in past three years in the same period.

Figure 9: Number of Virements 2016-2019

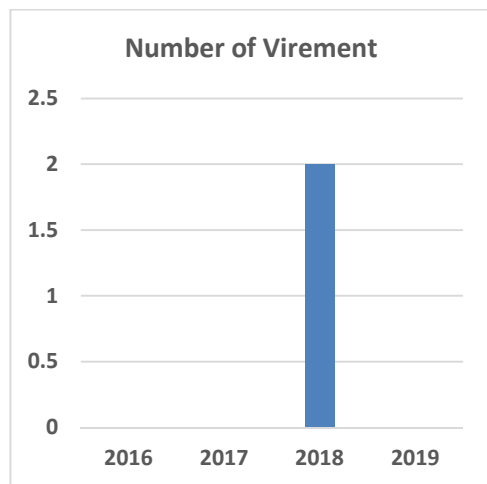
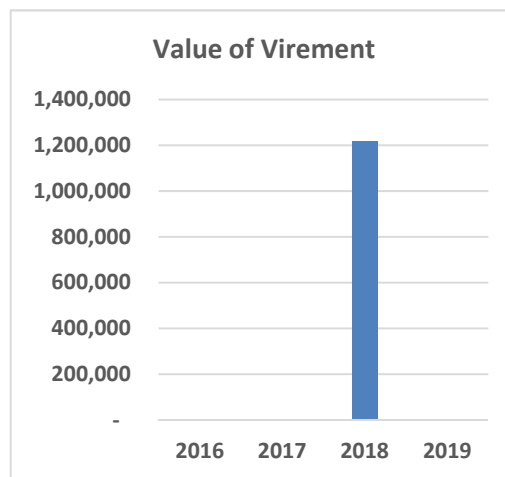


Figure 10: Value of Virements 2016-2019



## IMPREST MANAGEMENT

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At the end of the first quarter of 2019, the OPP had a total of VT358,860 outstanding imprest to reitre.

**Table 4: Outstanding Imprests as of the end of the first quarter of 2019.**

Department/ Section	Amount Advanced	Amount Paid	Amount Outstanding
OPS	358,860	-	358,860
Total	358,860	-	358,860

**Source:** Department of Finance & Treasury