

OFFICE OF THE OMBUDSMAN EXPENDITURE REVIEW 2020

EXECUTIVE SUMMARY

The Office of the Ombudsman has four objectives articulated in its Business Plan:

1. Effective and Prompt investigation of complaints and reduction of backlogs.
2. Monitoring and enforcement of multilingualism.
3. Progressing an effective outreach Program to build a good working relationship with Government agencies & state institutions, NGOs and the general public.
4. Improve management of the human, physical and financial resources of the Ombudsman's Office.

This is the Expenditure Report for the first half of 2020 for the Ombudsman's Office.

OFFICE OF THE OMBUDSMAN'S OPERATIONS

The Office had a budget of VT31.5 million and had spent 111 percent. The budget was overspent due to funds being advanced from the future period and expended in the first half of the year. Major expenditures were from permanent wages VT18.7 million, building renovation VT6.7 million, building repairs and housing allowances VT1.4 million. The payroll budget was underspent by VT4.4 million compared to VT1.7 million in 2019. The operation budget was underspent by VT7.9 million compared to a saving of VT3.3 million in 2019 in the same period.

The building renovation chart of accounts that was overspent contributed significantly to the overall overspent. The overspent was due to funds being advanced from the future period and expended in the first half of the year. The permanent wages chart of account was underspent by over VT3 million.

The budget share of the payroll to operation in the first quarter was 81 percent to 18 percent and the expenditure share of payroll to operation was 60 percent to 40 percent. The normal bench mark is 60 percent to 40 percent. The Office did not spend as anticipated in the payroll thus there are payroll surplus budget at the end of the period.

REVENUE

The office did not budget for revenue but collected VT60,000 from other fine chart of accounts in the first half of the year.

POLICY IMPLICATION

The office had budget for seven vacant positions to be formalized this year. One of the main issue of the office is the office space. Office renovation for bigger space is underway to accommodate the existing staff and new recruits which will then be able assist in investigation of complaints and reduction of backlogs as per one of the office main objective.

CONCLUSION

Over 50 percent of the NPP funding for the office extension had been released, thus contributed to the increased expenditure in this period compared to 2019 in the same period.

The Office had already spent 48.4 percent of its annual budget and with that current rate of spending, it is most likely that the Office will spent within its budget by the end of the year.

APPENDIX

GRAPHS

Figure 1: Half Year Expenditure Vs Half Year Budget

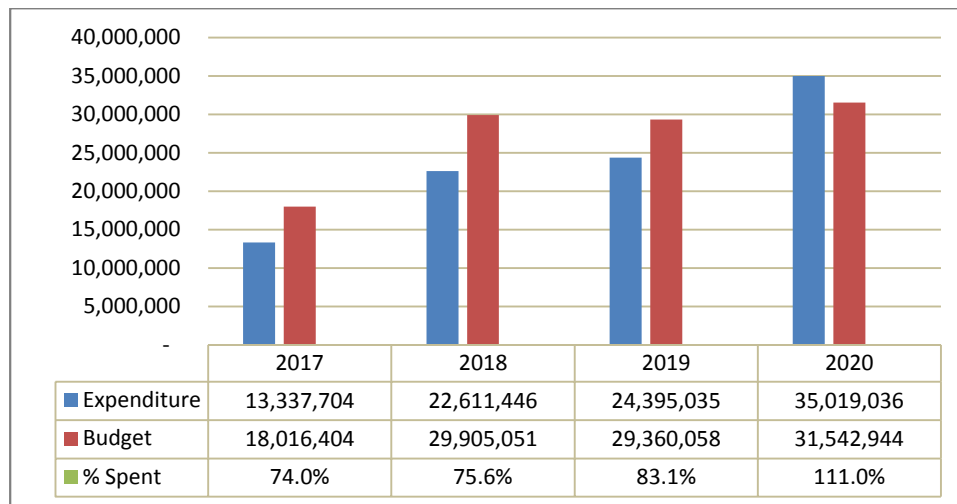


Figure 2: Half Year Payroll Budget to Operation Budget Ratio

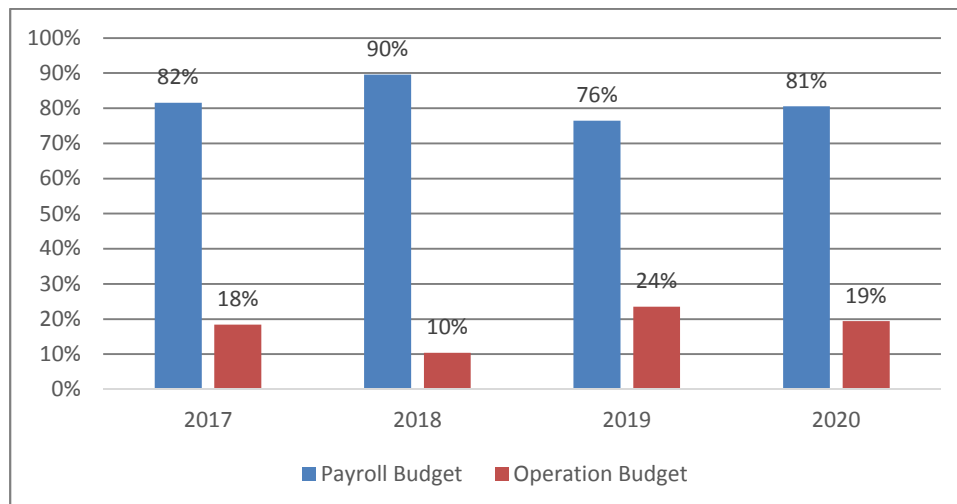
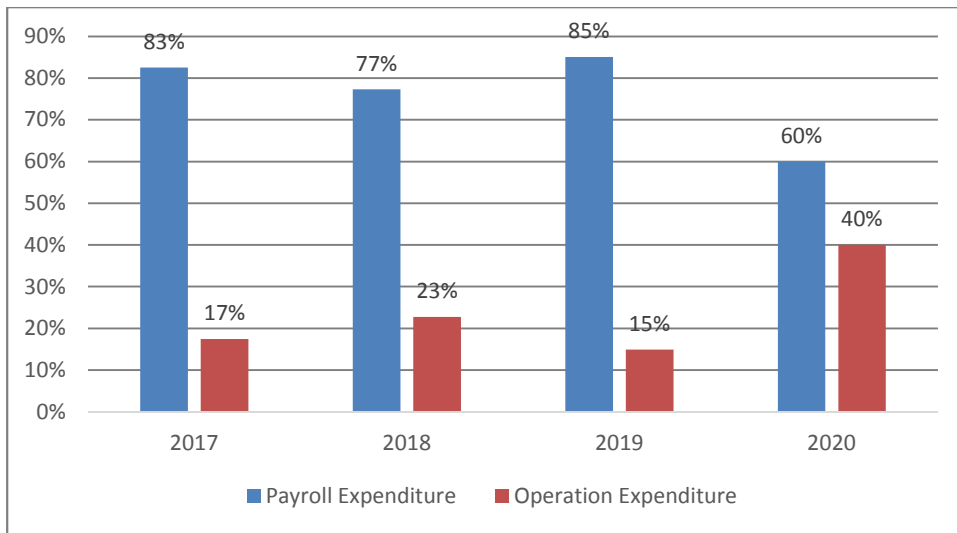


Figure 3: Half Year Payroll Expenditure to Operation Expenditure



TABLES

Table 1: Appropriations

Code	Description	Original Appropriation	Supplementary Appropriations	Virements	Final Budget	Actual Expenditure	Commitments	Total Expenditure	Under/ (Over)
CCA	Planning, Management and Investigations								
03AA	Office of the Ombudsman	14,234,368	-	-	14,234,368	20,642,092	409,055	21,051,147	(6,816,779)
03AB	General Complaint Investigations	6,283,660	-	-	6,283,660	5,759,896	180,000	5,939,896	343,764
03AC	Leadership Code Investigations	7,347,576	-	-	7,347,576	5,804,229	223,000	6,027,229	1,320,347
03BA	Ombudsman Santo Office	3,677,340	-	-	3,677,340	1,735,209	265,555	2,000,764	1,676,576
CCAA	Planning, Management and Investigations	31,542,944	-	-	31,542,944	33,941,426	1,077,610	35,019,036	(3,476,092)

Table 2: Budget and Expenditure by chart of accounts: Figures in red font are expenses against no allocated budget, highlighted yellow figures are overspent chart of accounts.

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	54,835	-	54,835	-	(54,835)
8AAB	Responsibility Allowance	24,840	-	24,840	89,999	65,159
8AAF	Family Allowance	194,041	-	194,041	288,001	93,960
8AAH	Housing Allowances	1,386,204	-	1,386,204	1,919,993	533,789
8AAP	Home Island Passage Allowances	-	-	-	150,000	150,000
8ASP	Provident Fund	624,296	-	624,296	897,610	273,314
8AWL	Leave expense	32,121	-	32,121	-	(32,121)
8AWP	Permanent Wages	18,694,653	-	18,694,653	22,062,200	3,367,547
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	21,010,990	-	21,010,990	25,407,803	4,396,813

	Operating Expenses					
8CAB	Subsistence Allowances	247,000	-	247,000	536,000	289,000
8CBI	International Accommodation	(90,000)	90,000	-	-	-
8CBL	Local Accommodation	146,865	-	146,865	60,000	(86,865)
8CCL	Local Courses	102,505	-	102,505	84,000	(18,505)
8CES	Security Services	127,826	-	127,826	-	(127,826)
8CFV	Vehicles Fuel	244,825	34,784	279,609	326,400	46,791
8CGR	Transport - Freight	5,000	-	5,000	16,500	11,500
8CIF	Facilities Hire	-	-	-	55,000	55,000
8CJO	Office Cleaning	89,044	19,982	109,026	55,000	(54,026)
8CKD	Advertising - Communications	(79,130)	146,087	66,957	190,000	123,043
8CKP	Postage - Communications	-	6,000	6,000	-	(6,000)
8CKR	Printing - Communications	497,568	-	497,568	226,000	(271,568)
8CKS	Stationery - Communications	25,762	4,348	30,110	86,000	55,890
8CKT	Telephone / Fax - Communications	61,174	-	61,174	86,000	24,826
8CMO	Office - Materials	41,612	1,048	42,660	110,000	67,340
8CNO	Office Rental	133,334	222,222	355,556	318,935	(36,621)
8COC	Court Costs	20,000	-	20,000	55,000	35,000
8COI	Incidentals	347,381	20,000	367,381	119,290	(248,091)
8COO	International Organisation Fees	-	-	-	572,000	572,000
8COP	Official Entertainment	35,876	98,325	134,201	160,400	26,199
8CRB	Buildings Repairs & Maintenance	1,438,815	-	1,438,815	-	(1,438,815)
8CRE	Equipment Repairs & Maintenance	47,122	-	47,122	55,000	7,878
8CRV	Vehicles Repairs & Maintenance	27,669	-	27,669	55,000	27,331
8CRW	Vehicle Servicing	33,044	-	33,044	55,000	21,956
8CTI	International Travel	20,915	15,000	35,915	384,000	348,085
8CTL	Local Travel	224,574	-	224,574	719,196	494,622
8CUE	Electricity Utilities	357,600	-	357,600	441,160	83,560

8CUW	Water Utilities	4,979	-	4,979	59,160	54,181
8CWL	Local Workshops	-	295,652	295,652	-	(295,652)
8CZV	Value Added Tax	1,628,019	124,162	1,752,181	655,600	(1,096,581)
8EBR	Buildings - Renovation	6,714,539	-	6,714,539	165,000	(6,549,539)
8EEA	Equipment - Additional General	21,735	-	21,735	77,000	55,265
8EEC	Equipment - Computer	-	-	-	330,000	330,000
8EEP	Equipment - Photocopiers	63,478	-	63,478	-	(63,478)
8EFO	Furniture - Office Furniture	-	-	-	82,500	82,500
8EVA	Vehicle - Additional Vehicle	391,305	-	391,305	-	(391,305)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	12,930,436	1,077,610	14,008,046	6,135,141	(7,872,905)
	Total Expenditure	33,941,426	1,077,610	35,019,036	31,542,944	(3,476,092)