

OFFICE OF THE PUBLIC PROSECUTOR QUARTERLY EXPENDITURE REVIEW 2020

EXECUTIVE SUMMARY

The key mandate of the Office of the Public Prosecutor (OPP) 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.

OPP had a budget of VT59.2 million in the third quarter of the year and had spent 129.2 percent therefore have a budget deficit of VT17.3 million compared to a budget surplus of just less than VT1 million in the previous year in the same period. The main factor contributing to the deficit was funds being advanced from the future periods and expended in the current period, which is the from the office building extension funds.

OFFICE OF THE PUBLIC PROSECUTOR OPERATIONS

The Planning and Management Section had a budget of VT11.5 million and had spent 93 percent of the budget, and there was a budget surplus of VT793,771. Major expenditures was from permanent wages VT5.5 million and housing allowances VT4.5 million.

The Court Proceeding Section had a budget of VT32.9 million and had spent 154 percent of the budget that resulted in a budget deficit of VT17.7 million. The major expenses were from permanent wages VT23.2 million and new building VT19.2 million.

The Corporate Service Section had a budget of VT14.8 million and had spent 103 percent. There was a budget deficit of VT437,919 compared to a budget surplus of VT1.1 million in 2019 in the same period.

There was no virement processed in this period.

The budget share of payroll to operation was 82 percent to 18 percent and the expenditure share of payroll to operation was 61 percent to 39 percent. Less was spent on payroll and more was spent on operation than anticipated.

REVENUE

The Office of the Public Prosecutor had not budget for revenue for this year 2020 but had collected VT245,800 at the end of the third quarter. The revenue collected were from court cost recoveries and other recoveries.

POLICY IMPLICATION

There are three vacant positions that are to be formalized this year will assist in carrying out the work plans and activities of the office. The new office that is currently being constructed will be able to accommodate the new officers as the current office have insufficient space to accommodate all.

CONCLUSION

Over 70 percent of NPP budget for the construction of the office extension has been released thus contributed significantly to the high expenditure this year compared to 2019 in the same period.

The Office had already spent 63 percent of the annual budget and with that current rate of spending it is most likely that there will be budget surplus at the end of the year.

APPENDIX

GRAPHS

Figure 1: Q3 Expenditure Vs Q3 Budget

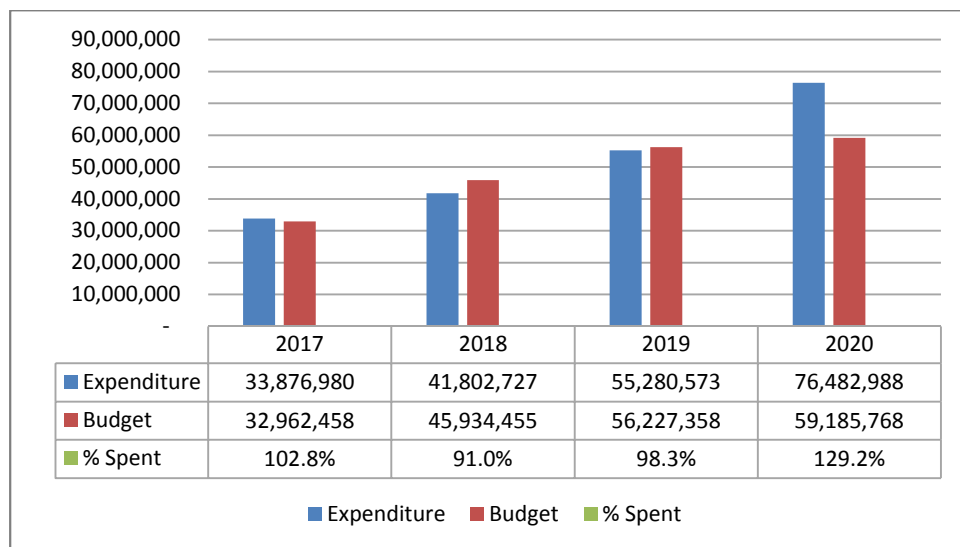


Figure 2: Q3 Payroll Budget to Operation Budget Ratio

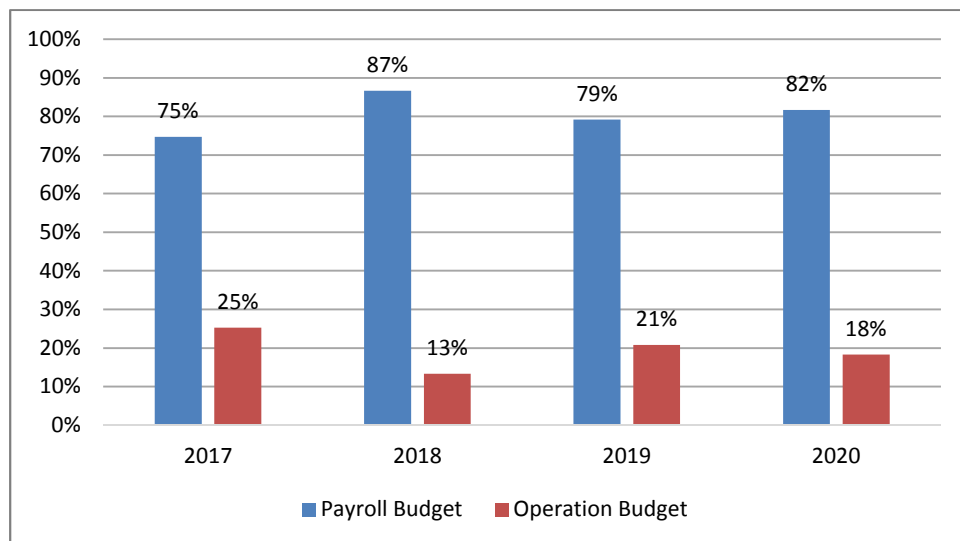
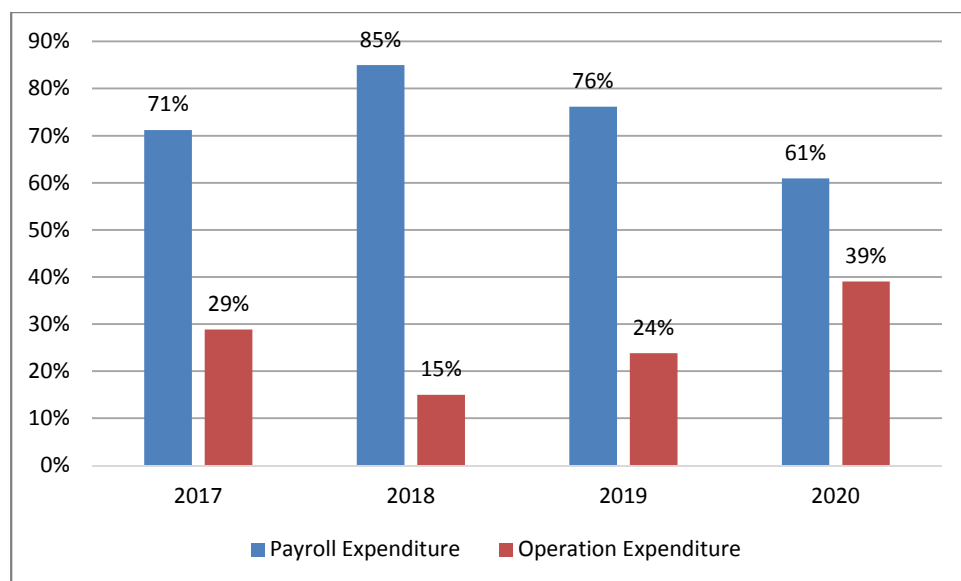


Figure 3: Q3 Payroll Expenditure to Operation Expenditure



TABLES

Table 1: Expenditure Summary

Code	Description	Actual	Commitment	Total	Budget to Date	Under/(Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining
12AA	Executive Emoluments and Allowances	10,726,870	-	10,726,870	11,520,641	793,771	11,520,641	793,771	16,546,432	5,819,562
12AB	Courts Proceeding	48,983,070	1,576,473	50,559,543	32,906,471	(17,653,072)	53,455,847	2,896,304	68,387,468	17,827,925
12AC	Corporate Services Section	14,829,873	366,702	15,196,575	14,758,656	(437,919)	15,258,656	62,081	37,401,422	22,204,847
12	Public Prosecutor	74,539,813	1,943,175	76,482,988	59,185,768	-17,297,220	80,235,144	3,752,156	122,335,322	45,852,334
M01	Constitutional Agencies	74,539,813	1,943,175	76,482,988	59,185,768	-17,297,220	80,235,144	3,752,156	122,335,322	45,852,334

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	296,797	-	296,797	-	(296,797)
8AAB	Responsibility Allowance	25,385	-	25,385	-	(25,385)
8AAF	Family Allowance	383,338	-	383,338	350,768	(32,570)
8AAH	Housing Allowances	7,896,373	-	7,896,373	5,086,151	(2,810,222)
8AAO	Other Allowances	-	-	-	365,389	365,389
8AAP	Home Island Passage Allowances	-	-	-	63,432	63,432
8ASP	Provident Fund	1,480,233	-	1,480,233	1,661,892	181,659
8AWP	Permanent Wages	36,511,593	-	36,511,593	40,831,064	4,319,471

PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	46,593,719	-	46,593,719	48,358,696	1,764,977
	Operating Expenses					
8CAB	Subsistence Allowances	530,000	30,000	560,000	1,616,382	1,056,382
8CBL	Local Accommodation	56,744	-	56,744	206,181	149,437
8CCL	Local Courses	-	-	-	150,003	150,003
8CEC	Consultants Fees	400,000	-	400,000	-	(400,000)
8CET	Other Fees	169,289	-	169,289	-	(169,289)
8CFV	Vehicles Fuel	477,867	60,576	538,443	647,865	109,422
8CGR	Transport - Freight	18,760	8,044	26,804	112,482	85,678
8CIF	Facilities Hire	46,800	-	46,800	-	(46,800)
8CJO	Office Cleaning	183,194	14,017	197,211	140,445	(56,766)
8CKD	Advertising - Communications	98,958	49,479	148,437	112,500	(35,937)
8CKL	Translation Communications	-	-	-	74,997	74,997
8CKP	Postage - Communications	6,000	-	6,000	60,003	54,003
8CKR	Printing - Communications	347,554	-	347,554	258,723	(88,831)
8CKS	Stationery - Communications	318,259	13,383	331,642	225,009	(106,633)
8CKT	Telephone / Fax - Communications	381,201	2,000	383,201	442,377	59,176
8CMG	General - Materials	-	-	-	45,000	45,000
8CMO	Office - Materials	-	-	-	74,997	74,997
8COC	Court Costs	-	-	-	410,922	410,922
8COF	Refunds	252,789	-	252,789	150,003	(102,786)
8COI	Incidentals	57,294	4,409	61,703	67,482	5,779
8COP	Official Entertainment	454,721	1,578	456,299	337,410	(118,889)
8COS	Insurance	-	-	-	74,997	74,997
8COT	Termination Payment	458,897	-	458,897	-	(458,897)
8COU	Uniforms	538,395	159,075	697,470	-	(697,470)
8CRB	Buildings Repairs & Maintenance	250,376	41,826	292,202	197,253	(94,949)

8CRE	Equipment Repairs & Maintenance	738,736	41,434	780,170	119,997	(660,173)
8CRM	Maintenance Contract	(1,194,667)	1,194,667	-	-	-
8CRV	Vehicles Repairs & Maintenance	209,404	16,409	225,813	225,000	(813)
8CRW	Vehicle Servicing	15,000	-	15,000	-	(15,000)
8CTI	International Travel	-	-	-	449,847	449,847
8CTL	Local Travel	942,093	101,996	1,044,089	1,870,515	826,426
8CUE	Electricity Utilities	1,149,626	-	1,149,626	1,274,994	125,368
8CUW	Water Utilities	-	-	-	22,500	22,500
8CZV	Value Added Tax	920,011	92,081	1,012,092	929,637	(82,455)
8EBN	Buildings - New	19,154,456	-	19,154,456	-	(19,154,456)
8EBR	Buildings - Renovation	-	-	-	150,003	150,003
8EEA	Equipment - Additional General	18,349	28,074	46,423	45,000	(1,423)
8EEC	Equipment - Computer	52,157	-	52,157	238,500	186,343
8EEH	Equipment - Heavy Equipment	-	-	-	21,051	21,051
8EES	Equipment - Specialised	-	84,127	84,127	-	(84,127)
8EFO	Furniture - Office Furniture	32,957	-	32,957	74,997	42,040
8EVA	Vehicle - Additional Vehicle	860,874	-	860,874	-	(860,874)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	27,946,094	1,943,175	29,889,269	10,827,072	(19,062,197)
	Total Expenditure	74,539,813	1,943,175	76,482,988	59,185,768	(17,297,220)