

# OFFICE OF THE PUBLIC SOLICITOR QUARTERLY EXPENDITURE REVIEW 2020

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## EXECUTIVE SUMMARY

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The Public Solicitors Office is a Government instrumentality set up to provide certain legal services to the citizens of Vanuatu, particularly to ensure that the legal services as outlined in the Constitution of the Republic of Vanuatu are discharged fairly within Vanuatu, and is governed according to The Constitution of the Republic of Vanuatu and the Public Solicitors Act [CAP177].

The Office had a budget of VT53.5 million in the third quarter and had expended 93.6 percent therefore VT3.4 million was the budget surplus at the end of the period and compared to 2019 in the same period, VT2.4 million was the underspent budget.

## OFFICE OF THE PUBLIC SOLICITOR OPERATIONS

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The budget and expenditure increases over the years since 2017, see figure 1 in the appendix. The percentage spent also increased but always within the ceiling. The major expenditure items were from permanent wages VT39.7 million, housing allowances VT2.7 million and provident fund VT1.6 million.

The payroll budget had a budget surplus of VT3.4 million compared to a surplus of VT2.2 million in the previous year in the same period. The payroll surplus is accumulating as the Office is yet to formalize all the positions it had budgeted for. The overall payroll expenditure was VT45.1 million and it is an increase of 8 percent compared to 2019 in the same period. The overall operation expenditure was VT5 million and that was a fall of 27 percent compared to 2019 in the same period. Travelling related cost was less than anticipated and Covid-19 may partly be a contributing factor.

The budget share of payroll to operation is 91 percent to 9 percent and the expenditure share of payroll to operation is 91 percent to 9 percent and funds were expended as anticipated. See graphs at the appendix.

## REVENUE

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The revenue collected under the Public Solicitors office is related to the user charge fees imposed for the service provided. The office collected 99.7 percent more than its quarter three budget target. The Office had already collected 75 percent of the annual target and with the current rate of collection it should reach its revenue target by the end of the year.

## POLICY IMPLICATION

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The office needs more recruits to fill up the vacant positions it had budget for in order to assist the office to provide services to the citizens of Vanuatu.

## CONCLUSION

The office needs to allocate more funds to the operation as the budget share is too heavy in the payroll. The Office had already spent 69 percent of its annual budget and with that current rate of spending it is most likely that there will be unused funds at the end of the year.

## APPENDIX

### GRAPHS

Figure 1: Q3 Expenditure Vs Q3 Budget

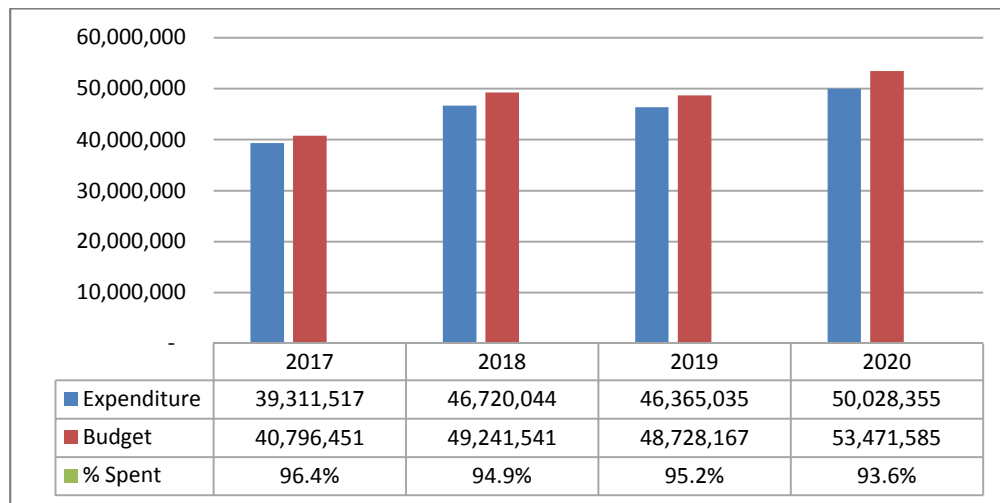


Figure 2: Q3 Payroll Budget to Operation Budget Ratio

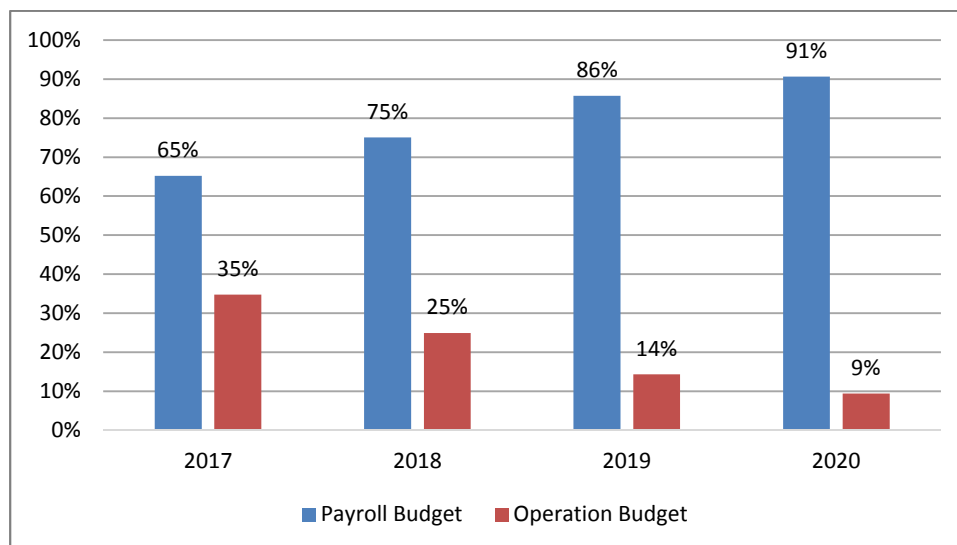
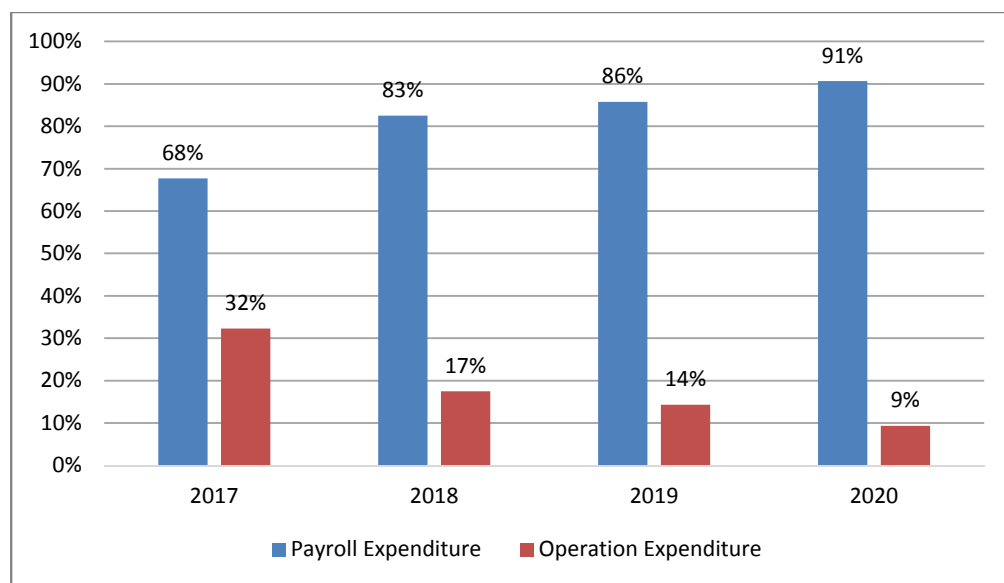


Figure 3: Q3 Payroll Expenditure to Operation Expenditure



## 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
13AA	Office Administration	46,920,686	3,107,669	50,028,355	53,471,585	3,443,230	53,471,585	3,443,230	72,805,978	22,777,623
<b>13</b>	<b>Public Solicitor</b>	<b>46,920,686</b>	<b>3,107,669</b>	<b>50,028,355</b>	<b>53,471,585</b>	<b>3,443,230</b>	<b>53,471,585</b>	<b>3,443,230</b>	<b>72,805,978</b>	<b>22,777,623</b>

Table 2: Budget and Expenditure by chart of accounts. Chart of accounts in the red font have expenses against zero budget and highlighted yellow figures are overspent chart of accounts.

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	<b>Personnel Expenses</b>					
8AAF	Family Allowance	337,742	-	337,742	312,399	(25,343)
8AAH	Housing Allowances	2,689,620	-	2,689,620	2,367,904	(321,716)
8ASP	Provident Fund	1,570,977	-	1,570,977	1,772,835	201,858
8AWO	Overtime Wages	764,802	-	764,802	-	(764,802)
8AWP	Permanent Wages	38,508,389	1,200,000	39,708,389	44,008,598	4,300,209
PAYR	Payroll expenses	-	-	-	-	-
	<b>Personnel Expenses</b>	<b>43,871,530</b>	<b>1,200,000</b>	<b>45,071,530</b>	<b>48,461,736</b>	<b>3,390,206</b>
	<b>Operating Expenses</b>					
8CAB	Subsistence Allowances	494,000	-	494,000	-	(494,000)
8CAP	Repatriation Allowances	80,000	-	80,000	-	(80,000)
8CFV	Vehicles Fuel	366,952	204,345	571,297	683,400	112,103
8CGR	Transport - Freight	26,487	8,430	34,917	78,200	43,283
8CHL	Local Medical Treatment	43,700	-	43,700	-	(43,700)
8CIV	Vehicles Hire	(91,925)	-	(91,925)	-	91,925
8CJO	Office Cleaning	126,294	-	126,294	64,600	(61,694)
8CJS	Schools Cleaning	-	6,904	6,904	-	(6,904)

8CKP	Postage - Communications	-	-	-	11,900	11,900
8CKR	Printing - Communications	28,102	37,794	65,896	187,000	121,104
8CKS	Stationery - Communications	58,363	83,099	141,462	442,000	300,538
8CKT	Telephone / Fax - Communications	184,164	-	184,164	170,000	(14,164)
8CMG	General - Materials	5,333	-	5,333	-	(5,333)
8CMO	Office - Materials	53,915	-	53,915	42,500	(11,415)
8CNO	Office Rental	260,866	-	260,866	425,000	164,134
8COC	Court Costs	2,045	-	2,045	85,000	82,955
8COI	Incidentals	14,347	-	14,347	85,000	70,653
8COP	Official Entertainment	240,702	20,685	261,387	85,000	(176,387)
8COU	Uniforms	36,521	21,347	57,868	-	(57,868)
8CRB	Buildings Repairs & Maintenance	322,252	92,849	415,101	85,000	(330,101)
8CRE	Equipment Repairs & Maintenance	(18,014)	219,130	201,116	170,000	(31,116)
8CRM	Maintenance Contrac	28,696	-	28,696	76,500	47,804
8CRV	Vehicles Repairs & Maintenance	(958,890)	565,564	(393,326)	255,000	648,326
8CRW	Vehicle Servicing	10,000	-	10,000	-	(10,000)
8CTL	Local Travel	247,639	51,295	298,934	816,000	517,066
8CUE	Electricity Utilities	420,751	246,010	666,761	261,749	(405,012)
8CUW	Water Utilities	45,164	-	45,164	17,000	(28,164)
8CZV	Value Added Tax	343,728	170,581	514,309	663,000	148,691
8EEA	Equipment - Aditonal General	65,211	33,551	98,762	85,000	(13,762)
8EEC	Equipment - Computer	-	-	-	85,000	85,000
8EEP	Equipment - Photocopiers	-	-	-	85,000	85,000
8EER	Equipment - Replacement General	358,058	32,160	390,218	42,500	(347,718)
8EFO	Furniture - Office Furniture	80,782	113,925	194,707	8,500	(186,207)
8EVR	Vehicle - Replacement	173,913	-	173,913	-	(173,913)
OVER	Overhead expenses	-	-	-	-	-
	<b>Operating Expenses</b>	<b>3,049,156</b>	<b>1,907,669</b>	<b>4,956,825</b>	<b>5,009,849</b>	<b>53,024</b>
	<b>Total Expenditure</b>	<b>46,920,686</b>	<b>3,107,669</b>	<b>50,028,355</b>	<b>53,471,585</b>	<b>3,443,230</b>

