

# OFFICE OF THE OMBUDSMAN EXPENDITURE REVIEW 2020

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## EXECUTIVE SUMMARY

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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 third quarter of 2020 for the Ombudsman's Office.

## OFFICE OF THE OMBUDSMAN'S OPERATIONS

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The Agency had a budget of VT45.1 million and had spent 106.7 percent of that budget resulting in a budget deficit of VT3 million. Major expenditures were from permanent wages VT27.6 million, building renovation VT7.2 million, VAT and housing allowances VT2 million and building repairs and maintenance VT1.6 million. The payroll budget was underspent by VT5.4 million compared to VT2.2 million in 2019.

Payroll surplus was due to recruitment being delay due to office space. The operation budget was overspent by VT8.4 million compared to a saving of VT2.2 million in 2019 in the same period. The budget deficit in payroll was due to funds being advanced from the future period and expended in the current period which is the construction funds that is currently held in period 12. The building renovation chart of accounts in this period was overspent by VT6.9 million.

The budget share of the payroll to operation in this quarter was 81 percent to 19 percent and the expenditure share of payroll to operation was 65 percent to 35 percent. The normal bench mark is 60 percent to 40 percent. The Office did not spent as anticipated in the payroll thus there are payroll surplus budget at the end of the period but is should recruit once the new building is completed before the end of the year.

## REVENUE

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The office did not budget for revenue but collected VT60,000 from other fine chart of accounts to date.

## POLICY IMPLICATION

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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 68 percent of its annual budget and with that current rate of spending, it is most likely that the Office will spend within its budget by the end of the year, mainly to delay of recruiting new officers as anticipated.

## APPENDIX

### GRAPHS

Figure 1: Q3 Year Expenditure Vs Q3 Budget

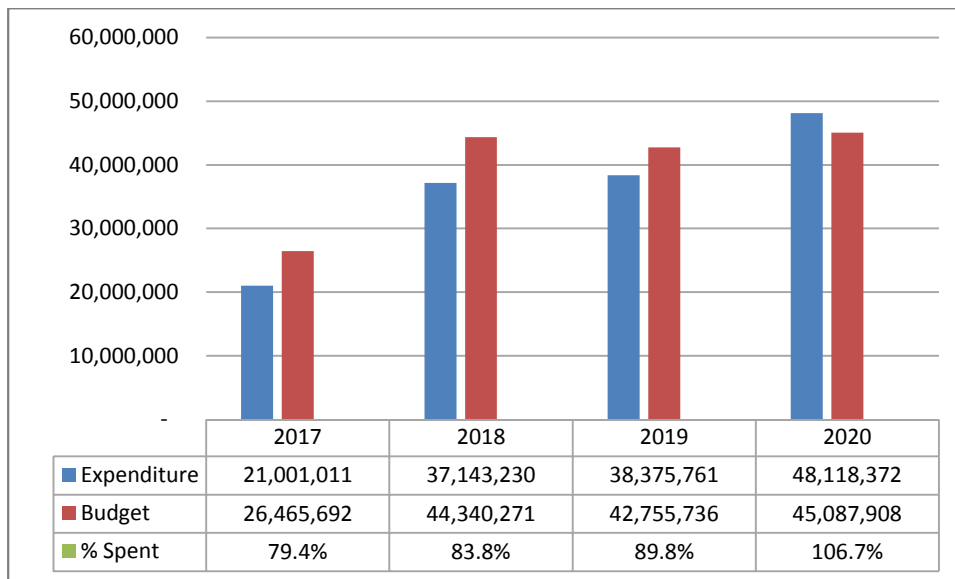


Figure 2: Q3 Payroll Budget to Operation Budget Ratio

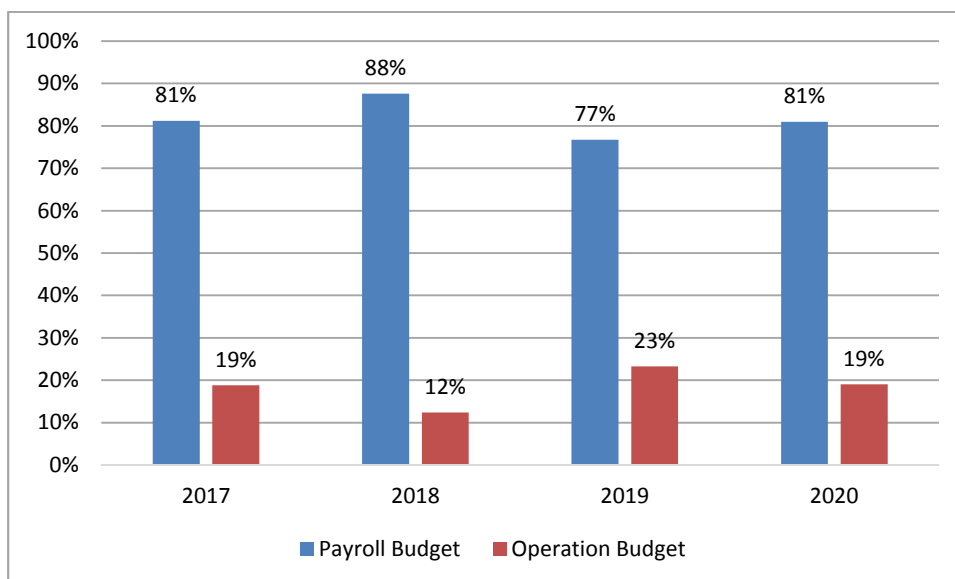
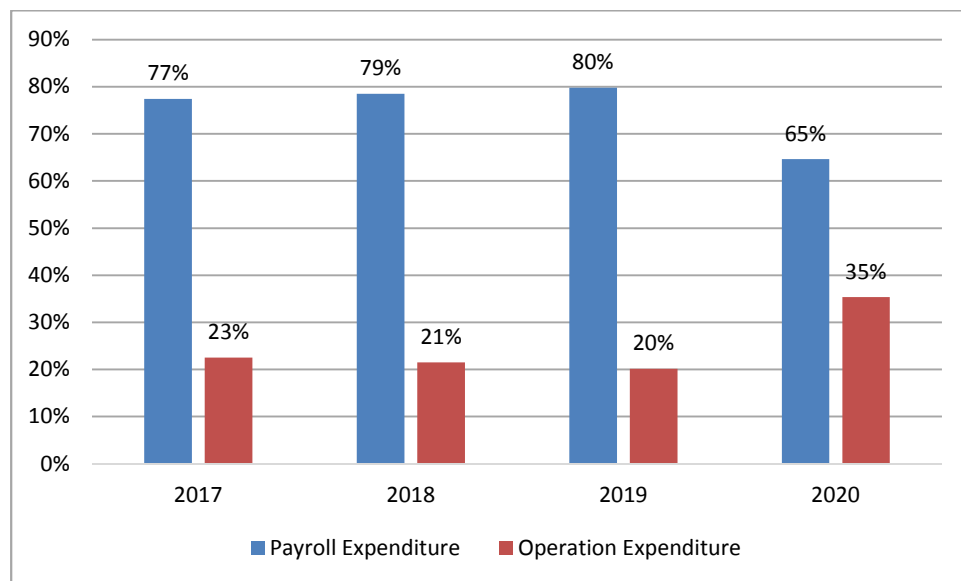


Figure 3: Q3 Payroll Expenditure to Operation Expenditure



## 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
04A1	Office Administration	28,188,460	3,453,416	31,641,876	34,562,812	2,920,936	35,604,183	3,962,307	46,657,455	15,015,579
04A2	Island Councils	2,418,970	274,490	2,693,460	-	(2,693,460)	2,693,500	40	5,387,000	2,693,540
04A3	Malvatumauri Men	29,773,447	-	29,773,447	31,007,614	1,234,167	31,007,614	1,234,167	42,431,490	12,658,043
<b>04</b>	<b>Malvatumauri Cd</b>	<b>60,380,877</b>	<b>3,727,906</b>	<b>64,108,783</b>	<b>65,570,426</b>	<b>1,461,643</b>	<b>69,305,297</b>	<b>5,196,514</b>	<b>94,475,945</b>	<b>30,367,162</b>

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)
	<b>Personnel Expenses</b>					
8AAA	Acting Allowances	54,835	-	54,835	-	(54,835)
8AAB	Responsibility Allowance	24,840	-	24,840	131,537	106,697
8AAF	Family Allowance	279,251	-	279,251	420,925	141,674
8AAH	Housing Allowances	2,014,095	-	2,014,095	2,806,142	792,047
8AAP	Home Island Passage Allowances	-	-	-	219,231	219,231
8ASP	Provident Fund	922,903	-	922,903	1,311,892	388,989
8AWL	Leave expense	187,845	-	187,845	-	(187,845)
8AWP	Permanent Wages	27,621,479	-	27,621,479	32,244,743	4,623,264
PAYR	Payroll expenses	-	-	-	(617,650)	(617,650)
	<b>Personnel Expenses</b>	<b>31,105,248</b>	<b>-</b>	<b>31,105,248</b>	<b>36,516,820</b>	<b>5,411,572</b>
	<b>Operating Expenses</b>					
8CAB	Subsistence Allowances	247,000	-	247,000	596,000	349,000

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	322,608	60,869	383,477	470,400	86,923
8CGR	Transport - Freight	-	-	-	23,700	23,700
8CIE	Equipment Hire	4,675	-	4,675	-	(4,675)
8CIF	Facilities Hire	-	-	-	79,000	79,000
8CJO	Office Cleaning	148,677	98,781	247,458	79,000	(168,458)
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	559,947	-	559,947	254,800	(305,147)
8CKS	Stationery - Communications	43,945	15,117	59,062	114,800	55,738
8CKT	Telephone / Fax - Communications	62,174	26,087	88,261	114,800	26,539
8CMO	Office - Materials	71,991	75,826	147,817	158,000	10,183
8CNO	Office Rental	222,223	266,666	488,889	466,136	(22,753)
8COC	Court Costs	20,000	-	20,000	79,000	59,000
8COI	Incidentals	447,633	57,692	505,325	149,656	(355,669)
8COO	International Organisation Fees	-	-	-	821,600	821,600
8COP	Official Entertainment	134,967	109,335	244,302	213,200	(31,102)
8COT	Termination Payment	617,650	-	617,650	-	(617,650)
8CRB	Buildings Repairs & Maintenance	1,571,207	9,067	1,580,274	-	(1,580,274)
8CRE	Equipment Repairs & Maintenance	78,848	-	78,848	79,000	152
8CRV	Vehicles Repairs & Maintenance	27,669	-	27,669	79,000	51,331
8CRW	Vehicle Servicing	49,218	-	49,218	79,000	29,782
8CTI	International Travel	20,915	15,000	35,915	480,000	444,085
8CTL	Local Travel	195,574	-	195,574	767,286	571,712
8CUE	Electricity Utilities	839,732	73,851	913,583	635,080	(278,503)
8CUW	Water Utilities	23,344	-	23,344	85,080	61,736

8CWL	Local Workshops	-	295,652	295,652	-	(295,652)
8CZV	Value Added Tax	1,857,102	192,181	2,049,283	854,800	(1,194,483)
8EBR	Buildings - Renovation	7,162,365	-	7,162,365	237,000	(6,925,365)
8EEA	Equipment - Additional General	21,735	-	21,735	110,600	88,865
8EEC	Equipment - Computer	-	-	-	474,000	474,000
8EEP	Equipment - Photocopiers	63,478	60,865	124,343	-	(124,343)
8EFO	Furniture - Office Furniture	-	-	-	118,500	118,500
8EVA	Vehicle - Additional Vehicle	391,305	-	391,305	-	(391,305)
OVER	Overhead expenses	-	-	-	617,650	617,650
	<b>Operating Expenses</b>	<b>15,414,048</b>	<b>1,599,076</b>	<b>17,013,124</b>	<b>8,571,088</b>	<b>(8,442,036)</b>
	<b>Total Expenditure</b>	<b>46,519,296</b>	<b>1,599,076</b>	<b>48,118,372</b>	<b>45,087,908</b>	<b>(3,030,464)</b>