

MINISTRY PAPER NO. 27/19.

CERTIFIED APPROPRIATION ACCOUNT HEAD 0500 – AUDITOR GENERAL'S DEPARTMENT FINANCIAL YEARS 2016/17 and 2017/18

10 June 2019

Ministry of Finance and the Public Service

MINISTRY PAPER NO.....

CERTIFIED APPROPRIATION ACCOUNT HEAD 0500 – AUDITOR GENERAL'S DEPARTMENT FINANCIAL YEAR 2016/17 and 2017/18

The Honourable House of Representatives is being requested to take note of the attached Appropriation Account in respect of Head 0500 – Auditor General's Department for the Financial Years 2016/17 and 2017/18.

The Appropriation Account is being tabled in accordance with Section 122 of the Constitution of Jamaica which states inter alia:

'The accounts of the department of the Auditor General shall be audited and reported on by the Minister responsible for Finance'.

Nigel Clarke, DPhil, MP Minister of Finance and the Public Service 10 June 2019

AUDITOR GENERAL'S DEPARTMENT

APPROPRIATION ACCOUNT 2016/2017 HEAD 0500 - RECURRENT

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN APPROVED ESTIMATES AND EXPENDITURE

Activity 0005 - Direction and Administration

21 Compensation of Employees - Savings \$28,469,602.65

In posting the department's Budget proposal to the Budget Preparation Management System Software (BPMS) the statutory portion of \$7.5M was erroneously included in the Recurrent Head. Consequently, the approved provision for the Recurrent Head included this excess.

The responsible individuals did not provide the required performance appraisals for several staff members to justify the payment of increments and lump sums, which would have been budgeted for. In addition, we made provision for temporary officers and officers assigned to act, to be paid at the third point, as we anticipated that they would be confirmed in those positions; unfortunately, this did not materialise.

The post of Editor remained unfilled \$1.5M, and several officers were moved from Activity 0005 to Activity 0280 approximately \$9M to align the payroll to agree with the Civil Service Establishment Act.

Twelve million of the savings is as a result of the amount of 10 million dollars being included in Activity 005 instead of Activity 0280 for the new salary rates for 2015/17.

22 Travel Expenses and Subsistence - Savings \$4,160,407.99

This includes saving for the post of Editor and several officers who were moved from Activity 0005 to Activity 0280 to align the payroll to agree with the Civil Service Establishment Act.

23 Rental of Property & Machinery - Excess- \$4,102,817.23

Excess expenditure is due to additional parking spaces required: -

- 1. Six (6) officers acquired motor vehicles during the period;
- 2. Several officers were employed during the period; and
- 3. Regular staff who require parking on an ad hoc basis.

24 Utilities and Communication Services - Savings \$4,652,618.84

The anticipated purchase of a PBX system did not materialize.

25 Use of Goods and Services - Savings \$17,057,164.58

Savings resulted from:

- 1. Curtailment of Planned Training activities of \$9M because the Department benefitted from donor sponsored training through the assistance of the Cabinet Office.
- 2. Not all planned upgrade of our ICT infrastructure were accomplished within the financial year. The outstanding activities include recreating the website, network configuration, server migration and a disaster recovery plan.

27 Grants and Contribution- Excess \$34,838.54

Excess due to fluctuation in foreign exchange rates.

29 Awards and Social Assistance - Savings \$505,551.02

The approved provision of \$1.5 M was not fully utilized as eligible individuals claimed less than the maximum tuition refund of \$500,000.00 per person.

32 Capital Goods - Excess \$8,814,193.70

Excess due to the acquisition of a motor vehicle for the Department for, which no budgetary provision was made.

Activity 0280- Administration of External Audit Services

21 Compensation of Employees - Excess \$11,255,608.98

Several officers were moved from Activity 0005 to Activity 0280 to align the payroll to agree with the Civil Service Establishment Act. In addition, we recruited several officers during the fiscal year.

22 Travel and Subsistence - Excess \$4,781,681.08

Excess expenditure is due to-

- 1. Six (6) officers acquired motor vehicle during the period
- 2. Several officers were employed during the period.

Appropriations-In-Aid (AIA)-Excess \$3,146,737.99

Budgetary Provision

\$10,000,000.00

Actual Collections

\$13,146,737.99

Excess

\$3,146,737.99

AIA collected exceeded the projected receipt, as more audits were undertaken to clear the stock of financial statements in arrears. The excess was paid over to the Consolidated Fund in accordance with the Instructions to the FAA Act, Section 7.746(36)

Pamela Monroe Ellis (Mrs.) Accounting Officer July 31, 2017

28.2.2018

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Appropriation Account - Object Summary

Financial years : 01 (2016/2017)

Financial Pattern: 11 - Recurrent -Voted

29

Total for Fin. Pattern: 11 - Recurrent -Vot

AWARDS & SOCIAL ASSISTANCE

Fixed Assets (Capital Goods)

1,500,000.00

2,300,000.00

537,260,000.00

00.00

00.00

83,507,000.00

Period Number: 1 (Close) To: 12 (Close) (Apr 01 2016 - Mar 31 2017) Programme Sub-Function Function Sub-Project Project Sub-Programme Activity Revised Total Net Variance Supplimentary Estimates Original Net Varience Expenditure Less Than More Than Estimates Estimate Third First Second Description Code 21 COMPENSATION OF EMPLOYEES Object 17,213,993.67 00.00 394,813,006.33 17,213,993.67 412,027,000.00 375,027,000.00 37,000,000.00 00,00 00.00 TRAVEL EXPENSES & SUBSISTENCE Object 22 -621,273.09 621,273.09 106,507,000.00 107,128,273.09 00,00 41,000,000.00 00,00 00.00 65,507,000.00 RENTAL OF PROPERTY &MACHINERY Object 23 -4,102,817.23 49,082,000.00 53,184,817.23 00.00 4,102,817.23 46,682,000.00 2,400,000,00 00,00 00.00 UTILITIES AND COMMUNICATION SERVICES 24 Object 1,652,618.81 00.00 8,384,000.00 3,731,381.16 4,652,618,84 8,384,000.00 00.00 00,00 00.00 USE OF GOODS AND SERVICES Object 25 00,00 17,057,164.58 17,057,164.58 40,786,000.00 23,728,835.42 3,107,000.00 00.00 37,679,000.00 00.00 Object 27 GRANTS, CONTRIBUTIONS & SUBSIDIES -34,838.54 00.00 34,838.54 215,838.54 181,000.00 181,000.00 00.00 00.00 00.00

00.00

00,00

00.00

505,551.02

-8,814,193.70

25,836,205.55

00,00

2,814,193.70

13,573,122,56

505,551.02

39,429,328.11

00.00

994,448.98

11,114,193.70

594,910,794.45

1,500,000.00

2,300,000.00

620,767,000.00

Less AIA NET	10,000.000.00	00.00	00.00	00.00	10,000,000.00	13.146,737,99	-3,146.737.99
	527,260,000.00	83,507,000.00	00.00	00.00	610,767,000,00	581,764,056,46	29,002.943.54
Surrenderable Balance: 29,002,943.54							

00.00

00.00

00,00

Accounting Officer

Object

Object

Date: 2017-107-128

28-2-2018

ad or Concrat's Department (NTERNA), AUDIT

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Appropriation Account by Activity - Selected Items ONLY

Financial years: 01 (2016/2017)
Financial Pattern: 11 - Recurrent - Voted
Period Number: 1 (Close) To: 12 (Close) (Apr 01 2016 - Mar 31 2017)
Function Sub-Programme Activity -Sub-Function Project Programme Sub-Project

Code	Descri	otion	Original Estimate	Supplime First	entery Estimates Second	Third	Revised Estimates	Total Net Expenditure	Varian Less Than	ce More Than	Net Veriance
Function Sub-Punction Programme Sub-Programme Project Sub-Project		olic Services ral Public Service Direction & Administ	uration								
Activity	000	5 Direction and A	Administration 199,352,000,00	27,507,000.00	00.00	00,00	226 850 000 00	104.045.404.00	43 002 406 61	00.00	41 902 405 61
Activity	027	9 Administration	of Internal Audit	27,507,000.00	00,00	00,00	226,859,000.00	184,965,504.39	41,893,495.61	00.00	41,893,495.61
Activity	028		00.00 of External Audit Services	00,00	00,00	00,00	00.00	00,00	00.00	00.00	00.00
			337,908,000.00	56,000,000.00	00.00	00.00	393,908,000,00	409,945,290.06	00.00	16,037,290.06	-16,037,290.06
Total for Sub-Program	me 20	Audits									
Total for Programme	001	Executive Direc	537,260,000.00 ction & Administration	83,507,000,00	00.00	00,00	620,767,000.00	594,910,794.45	41,893,495.61	16,037,290.06	25,856,205.55
Total for Sub-Function	99	Other General P	537,260,000.00 Public Service	83,507,000.00	00.00	00,00	620,767,000.00	594,910,794.45	41,893,495.61	16,037,290.06	25,856,205.55
Total for Function	01	General Public S	537,260,000.00 Services	83,507,000.00	00.00	00,00	620,767,000.00	594,910,794.45	41,893,495.61	16,037,290.06	25,856,205.55
			53'7,260,000.00	83,507,000.00	00.00	00,00	620,767,000.00	594,910,794.45	41,893,495.61	16,037,290.06	25,856,205.55
Total for Fin. Pettern : Less AIA NET	11 - Recurrent -	Vot	537,260,000.00 10.000,000.00 527,260,000.00	83,507,000,00 00.00 83,507,000.00	00.00 00.00 00.00	00.00 00.00 00.00	620,767,000.00 10,000,000.00 610,767,000.00	594,910,794.45 13,146,737,99 561,764,056.46	41,893,495.61	16,037,290.06	25,856,205.55 -3,146,737.99 29.002,943.54

Auditor General's Legical action INTERNAL AUDIT

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Appropriation Account By Object

Financial years: 01 (2016/2017)
Financial Pattern: 11 - Recurrent - Voted
Period Number: 1 (Close) To: 12 (Close) (Apr 01 2016 - Mar 31 2017)
Function
Sub-Programme Activity Sub-Function Project Programme Sub-Project

		Original		entery Estimates		Revised	Total Net	Variance		
Code	Descriptio	n Estimate	First	Second	Third	Estimates	Expenditure	Loss Than	More Than	Net Variance
Function Sub-Function Programme Sub-Programme Project Sub-Project Activity	01-General Public 99-Other General I 001-Executive Dir 20-Audits 0000-NA 00-NA 0005-Direction and	Public Service ection & Administration								
Object	21	COMPENSATION OF EMPLOYEES								
20,000	21	93,631,000.00	12,000,000.00	00.00	00.00	105,631,000,00	77,161,397.35	28,469,602.65	00.00	28,469,602.65
Object	22	TRAVEL EXPENSES & SUBSISTENCE	· ·			102,021,002,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	25, 107,002.05	56.50	20,103,000.02
Object	23	8,995,000.00	10,000,000.00	00.00	00.00	18,995,000.00	14,834,592.01	4,160,407.99	00.00	4,160,407.99
շայցա	23	RENTAL OF PROPERTY &MACHINE 46.682,000,00	2,400,000,00	00.00	00.00	49,082,000,00	53,184,817.23	00,00	4,102,817.23	-4,102,817.23
Object	24	UTILITIES AND COMMUNICATION S		00,00	00.00	49,002,000,00	33,164,017.23	00,00	4,102,017.23	→1,102,017.23
.		8,384,000.00	00.00	00.00	00.00	8,384,000.00	3,731,381.16	4,652,618.84	00.00	4,652,618.84
Object	25	USE OF GOODS AND SERVICES	3 105 000 00							
Object	27	37,679,000.00 GRANTS, CONTRIBUTIONS & SUBSI	3,107,000.00	00.00	00.00	40,786,000.00	23,728,835.42	17,057,164.58	00.00	17,057,164.58
		181,000.00	00,00	00.00	00.00	181,000,00	215,838,54	00,00	34,838,54	-34,838.54
Object	29	AWARDS & SOCIAL ASSISTANCE				. ,			- 1,1	- 1,000
Object	32	1,500,000:00 Fixed Assets (Capital Goods)	00.00	00,00	00.00	1,500,000.00	994,448.98	505,551.02	00,00	505,551.02
Dojoot	32	2,300,000,00	00,00	00.00	00.00	2,300,000.00	11,114,193,70	00.00	8,814,193,70	-8,814,193.70
				VVVV	55,00	2,500,000,00	11,119,175,70	00,00	0,014,173.70	-0,614,173.70
Total for Activity	0005	Direction and Administration	0.000.000.00						HS/1275-U/02006177474	
		199,352,000.00	27,507,000.00	00.00	00,00	226,859,000.00	184,965,504.39	54,845,345.08	12,951,849.47	41,893,495.61



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Appropriation Account By Object

Financial years: 01 (2016/2017)
Financial Pattern: 11 - Recurrent - Voted

unction ub-Programme entity	0) 10.12 (0.030) (2	Apr 01 2016 - Mar 31 20		Sub-Function Project	•			Program Sub-Proj	ect -		
ode	Description		riginal stimate	Suppliment First	ary Estimates Second	Third	Revised Estimates	Total Net Expenditure	Variance Less Than	More Than	Net Variance
nunction nub-Function trogramme nub-Programme Project	01-General Public S 99-Other General Pr	ublic Service ation & Administration								11	V
Dbject	21	COMPENSATION OF	FEMPLOYEES	00,00	00,00	00,00	00.00	00.00	00.00	00.00	00.00
Object	22	TRAVEL EXPENSES		00.00	00,00	00.00	00.00	00.00	00.00	00.00	00,00
Object	25	USE OF GOODS AND	O SERVICES 10.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Activity	0279	Administration of Inte	mal Audit 00.00	00.00	00,00	00.00	00.00	00.00	00.00	00.00	00.00
Activity	0280-Administratio	n of External Audit Serv	rices								
Object	21		281,396,000.00	25,000,000,00	00.00	00.00	306,396,000.00	317,651,608.98	00.00	11,255,608.98	-11,255,608.98
Object	22		56,512,000.00	31,000,000.00	00.00	00.00	87,512,000,00	92,293,681.08	00.00	4,781,681.0B	-4,761,681.08
Object	25	USE OF GOODS AN	D SERVICES 00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Project	0000	NA	537,260,000.00	83,507,000.00	00.00	00,00	620,767,000.00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.55
Total for Sub-Program	unie 20		537,260,000.00	83,507,000.00	00.00	00,00	620,767,000.00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.33
Total for Programme	001		537,260,000.00	83,507,000.00	00,00	00,00	620,767,000.00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.55
Total for Sub-Function	ı 99		537,260,000.00	83,507,000.00	00.00	00.00	620,767,000,00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.55
Total for Function	01	General Public Servic	es 537,260,000.00	83,507,000.00	00.00	00.00	620,767,000.00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.55
Total for Fin. Pattern :	11 - Recurrent -Vo		537,260,000.00	83,597,000.00	00.00	00.00	620,767,000.00	594,910,794.45	54,845,345.08	28,989,139.53	25,856,205.55
	E AND THE PU		10.000,000,00 527,260,000,00	00.00 83.507.000.00	00.00 00,00	00.00 00.00	10,000,000,00 610,767,000,00	13,146,737.99 581,764,056,46			-3,146,737,99 29,082,943.54



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Appropriation Account By Object

Third

Financial years : 01 (2016/2017)
Financial Pattern : 11 - Recurrent -Voted

Period Number: 1 (Close) To: 12 (Close) (Apr 01 2016 - Mar 31 2017)

Function Sub-Programme Activity

Sub-Function Project

Programme Sub-Project

Original Estimate

Supplimentary Estimates Second First

Revised Estimates Total Net Expenditure

Variance More Than Less Than

Net Variance

Function

Code

Sub-Function

01-General Public Services 99-Other General Public Service

Description

Programme

001-Executive Direction & Administration 20-Audits

Sub-Programme Project Sub-Project

0000-NA 00-NA

Activity

0280-Administration of External Audit Services

Date: 2017/07/28

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Appropriation Account - Activity Summary

Financial years: 01 (2016/2017)

Financial Pattern: 11 - Recurrent -Voted
Period Number: 1 (Close) To: 12 (Close) (Apr 01 2016 - Mar 31 2017) Sub-Function Function

Sub-Programme

Project

Programme Sub-Project

Activity Variance Total Net Original Estimate Supplimentary Estimates Revised Expenditure Not Variance Less Than More Than Third Estimates First Second Description Code 0005 Direction and Administration Activity 00.00 41,893,495.61 184,965,504.39 41,893,495.61 199,352,000.00 226,859,000.00 27,507,000.00 00,00 00.00 Activity 0280 Administration of External Audit Services 409,945,290.06 00,00 16,037,290.06 -16,037,290.06 393,908,000.00 337,908,000,00 56,000,000.00 00.00 00.00 16,037,290.06 25,856,205.55 620,767,000.00 594,910,794.45 41,893,495.61 Total for Fin. Pattern: 11 - Recurrent -Vot 537,260,000.00 83,507,000,00 00,00 00.00

Less AlA

NET

10,000,000,00 527,260,000.00 00.00 83,507,000.00 00.00 00,00 00,00

13.146.737.99 581,764,056.46 10,000,000,00 610,767,000,00

-3.146,737.99 29,002,943.54

Date: 2017/07/28

Surrenderable Balance: 29,002,943.54

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AUDITOR GENERAL'S DEPARTMENT

APPROPRIATION ACCOUNT 2017/2018 HEAD 0500 - RECURRENT

Activity 0007 - Regional Organization

27 **Grants and Contribution-Savings \$31,298.32**

Expenditure was less than budgetary provision due to fluctuations in foreign exchange rate.

Appropriations-In-Aid (AIA)-Under \$475,322.33

Budgetary Provision

\$10,000,000.00

Actual Collections

<u>9,524,677.67</u>

Under

475,322.33

AIA collected were less than the projected receipts; the amounts collected was paid over to the Treasury Single Account (TSA) to cover the cost of auditing software tools; TEAMATE, CASEWARE, as per Ministry of Finance approval.

Activity 0280- Administration of External Audit Services

21 Compensation of Employees - Excess \$533,347.40

The posts of Principal Auditor Level 8 and Assistant Auditor Level 4 were transferred to this Activity: provisions were initially requested under Activity 0005-Direction and Administration. In addition, there were also retroactive salary related payments; lump sum, seniority and increments. These factors contributed to the excess expenditure.

22 Travel and Subsistence - Savings \$6,551,144,64

Savings resulted from a number of factors including the following;

- \$2.2M was budgeted to cover out of town travel expense under activity 0280 subactivity 0358. Approximately \$0.5M was expended during the year. This resulted in savings of approximately \$1.7M;
- One Assistant Auditor resigned with effect from January 2018, resulting in savings of \$78,662.00. In addition, another at the level of auditor resigned with effect from June 1, 2017, for whom an amount of \$707,448.00 was budgeted, this resulted in further savings of \$648,494.00.
- Budgetary provision was made for four (4) officers at the level of auditor to be paid full upkeep allowance which totalled \$2.8M; but were actually paid travelling allowance at the commuted rate which equated to \$1.1M. This resulted in savings of approximately \$1.3M.
- Based on our travel allowance schedule for 2017/2018 period an amount of \$98.1M was requested, we however received \$ 100M, which resulted in savings of \$1.9M.

Pamela Monroe Ellis (Mrs.) **Accounting Officer** July 31, 2018

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AUDITOR GENERAL'S DEPARTMENT

APPROPRIATION ACCOUNT 2017/2018 HEAD 0500 - RECURRENT

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN APPROVED ESTIMATES AND EXPENDITURE

Activity 0005 - Direction and Administration

21 Compensation of Employees - Savings \$5,538,037.80

Salary provisions were inappropriately requested for a Principal Auditor Level 8 and an Assistant Auditor Level 4 in this Activity **instead of** Activity 0280 - Administration of External Audit Services. The payments were however made under activity 0280, resulting in the above savings.

22 Travel Expenses and Subsistence - Excess \$464,059.99

Travelling provisions were inappropriately requested for - Principal Auditor Level 8 and Assistant Auditor Level 4 in this Activity **instead of** Activity 0280 - Administration of External Audit Services. In addition, \$6.7M was re-allocated from this object via 1st Supplementary Estimates 17/18 to facilitate increase in salaries.

23 Rental of Property & Machinery - Savings- \$218,165.03

Payment made on this account was less than the statement amount, as we were unable to validate the amounts owing due to the non-submission of invoices. The balance was paid in the subsequent financial year 2018-2019 after being verified.

24 Utilities and Communication Services – Savings \$3,951,957.29

The procurement process for the purchase of a PBX system was incomplete at year-end, because the Request for Proposal was issued in March 2018, the procurement was deferred to financial year 2018-2019.

25 Use of Goods and Services – Excess \$533,125.42

During the financial year, the Enterprise Content Management (ECM) Project funded by the Cabinet Office, was implemented to automate the Registry.

The Department's ICT infrastructure was upgraded to facilitate the implementation of the project, however, the associated cost was not initially budgeted.

29 Awards and Social Assistance - Savings \$119,625.52

\$1.5 M was provided for refund of tuition. However, actual claims/requests during the period were less than budgeted.

32 Capital Goods - Savings \$3,571,009.89

There was a contract for thirty (30) laptops that require a fifty (50) % deposit, \$2.1M was paid and the balance payable upon delivery. The laptops were actually delivered after the end of the financial year. In addition, planned acquisition of furniture and fittings did not materialize.

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Function

Activity



Appropriation Account by Activity - Selected Items ONLY

Financial years: 02 (2017/2018)

Financial Pattern: 11 - Recurrent - Voted

Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)

Programme Sub-Function Sub-Project Project Sub-Programme -Activity Total Net Variance Original Supplimentary Estimates Revised Estimates Expenditure Less Than More Than Third Second Description Estimate First Code

Sub-Function	99-Other General Public Service
Programme	001-Executive Direction & Administration
Sub-Programme	20-Audits
Project	0000-NA
Sub-Project	00-NA

01-General Public Services

0005 Direction and Administration

Activity	0005	Direction and Administration						10 101 (10 10	00.00	12 401 610 12
		208,716,000.00	-19,000.00	4,759,000.00	00.00	213,456,000.00	201,054,389.88	12,401,610.12	00.00	12,401,610.12
Activity	0007	Regional Organisation (Membership fee	es, grants and cor					** ***	00.00	21 208 22
		194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00,00	31,298.32
Activity	0280	Administration of External Audit Service							00.00	6 017 707 74
		440,008,000.00	00.00	15,549,000.00	00.00	455,557,000.00	449,539,202.76	6,017,797.24	00.00	6,017,797.24
Total for Sub-Programme	20	Audits						40.450.505.60	00.00	18 450 705 68
		648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68
Total for Programme	001	Executive Direction & Administration								*** 450 505 68
		648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68
Total for Sub-Function	99	Other General Public Service								
		648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68
Total for Function	01	General Public Services								
		648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68

00.00

00.00

00.00

20,308,000.00

20,308,000.00

00.00

669,207,000.00

10,000,000.00

659,207,000.00

650,756,294.32

641,231,616.65

9,524,677.67

Less AIA

NET

Total for Fin, Pattern: 11 - Recurrent -Vot



-19,000.00

-19,000.00

00.00

648,918,000.00

10,000,000.00

638,918,000.00



00.00

18,450,705.68

Net Variance

18,450,705.68

17,975,383.35

475,322.33

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Activity



Appropriation Account - Activity Summary

Financial years: 02 (2017/2018)
Financial Pattern: 11 - Recurrent - Voted

Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)

Function Sub-Programme

Sub-Function Project

Programme Sub-Project

Code Description		The second second	Original	Supplimentary Estimates			Revised		Varian	ce	
Code		Description	Estimate	First	Second	Third	Estimates	Expenditure	Less Than	More Than	Net Variance
Activity	0005	Direction and Administration	on								
Activity	0007	Regional Organisation (Men	208,716,000.00 mbership fees, grants an	-19,000.00 d contributions)	4,759,000.00	00.00	213,456,000.00	201,054,389.88	12,401,610.12	00.00	12,401,610.12
Activity	0280	Administration of External	194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00.00	31,298.32
			440,008,000.00	00.00	15,549,000.00	00.00	455,557,000.00	449,539,202.76	6,017,797.24	00.00	6,017,797.24
Total for Fin.	Pattern: 11 - I	Recurrent -Vot	648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68

Less AIA 10,000,000.00 00.00 -19,000.00 00.00 **00.00** 10,000,000.00 659,207,000.00 9,524,677.67 641,231,616.65 475,322,33 17,975,383,35 638,918,000.00 20,308,000.00 Surrenderable Balance: 17,975,383.35

Auditor General's Department

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Appropriation Account - Object Summary

Financial years: 02 (2017/2018)
Financial Pattern: 11 - Recurrent - Voted

Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)

Function - Sub-Function - Programme - Sub-Project - Sub-Project - Sub-Project

		Original		entary Estimates		Revised	Total Net	Variar	nce		
Code		Description	Estimate	First	Second	Third	Estimates	Expenditure	Less Than	More Than	Net Variance
Object	21	COMPENSATION OF EMP	PLOYEES								
Object	22	TRAVEL EXPENSES & SU	421,919,000.00 BSISTENCE	7,737,000.00	20,308,000.00	00.00	449,964,000.00	444,959,309.60	5,004,690.40	00.00	5,004,690.40
Object	23	RENTAL OF PROPERTY &	118,779,000.00 MACHINERY	-6,741,000.00	00.00	00.00	112,038,000.00	105,950,915.35	6,087,084.65	00.00	6,087,084.65
Object	24	UTILITIES AND COMMUN	50,772,000.00 VICATION SERVICES	-607,000.00	00.00	00.00	50,165,000.00	49,946,834.97	218,165.03	00.00	218,165.03
Object	25	USE OF GOODS AND SER	8,703,000.00 VICES	00.00	00.00	00.00	8,703,000.00	4,751,042.71	3,951,957.29	00.00	3,951,957.29
Object	27	GRANTS, CONTRIBUTION	37,274,000.00 IS & SUBSIDIES	00.00	00.00	00.00	37,274,000.00	37,807,125.42	00.00	533,125.42	-533,125.42
Object	29	AWARDS & SOCIAL ASSIS	194,000.00 STANCE	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00,00	31,298.32
Object	32	Fixed Assets (Capital Goods)	1,500,000.00	00.00	00.00	00.00	1,500,000.00	1,380,374.48	119,625.52	00.00	119,625.52
			9,777,000.00	-408,000.00	00.00	00.00	9,369,000.00	5,797,990.11	3,571,009.89	00.00	3,571,009.89
Total for Fin. Pa	ttern:11 -	Recurrent -Vot	648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,983,831.10	533,125.42	18,450,705.68

 Less AIA
 10,000,000.00
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 10,000,000.00
 9,524,677.67
 475,322,33

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 -19,000.00
 20,308,000.00
 00.00
 659,207,000.00
 641,231,616.65
 17,975,383.35

Accounting Officer

Date: 2018 07 3





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Appropriation Account By Object

Financial years: 02 (2017/2018)
Financial Pattern: 11 - Recurrent - Voted
Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)
Function Sub-Function Programme Sub-Project Sub-Programme -Activity -Project

Code	Description	Original Estimate	Suj First	pplimentary Estimates Second	Third	Revised Estimates	Total Net	Varia		
			11101	Second	Inird	Estimates	Expenditure	Less Than	More Than	Net Variance
Function Sub-Function	01-General Publi									
Programme	99-Other General	rublic Service frection & Administration								
Sub-Programme	20-Audits	rection & Administration								
Project	0000-NA						4			
Sub-Project	00-NA									
Activity		nd Administration								
Object	21	COMPENSATION OF EMPLO	YEES							
		81,911,000.0		00 4,759,000.00	00.00	94,407,000.00	88,868,962,20	5,538,037.80	00.00	£ 500 000 00
Object	22	TRAVEL EXPENSES & SUBSI		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,00	74,407,000.00	00,000,702.20	J,J50,U57.6U	00.00	5,538,037.80
01: 4		18,779,000.0		00,00	00.00	12,038,000.00	12,502,059.99	00.00	464,059,99	-464,059.99
Object	23	RENTAL OF PROPERTY &MA				, 1 H	,,		101,035,55	-+0-1,039.99
Object	24	50,772,000.0	0 -607,000.0	00.00	00.00	50,165,000,00	49,946,834.97	218,165.03	00.00	218,165,03
Jujeci	24	UTILITIES AND COMMUNICA 8,703,000,00								
Object	25	USE OF GOODS AND SERVIC		00.00	00.00	8,703,000.00	4,751,042,71	3,951,957.29	00.00	3,951,957.29
,	23	37,274,000.0		00.00	00.00	05.054.000.00				
Object	29	AWARDS & SOCIAL ASSISTA		00.00	00.00	37,274,000.00	37,807,125.42	00.00	533,125.42	-533,125.42
		1,500,000.00		00.00	00.00	1,500,000,00	1 200 274 40	110 (05 50	22.22	
Object	32	Fixed Assets (Capital Goods)		00.00	00.00	1,500,000.00	1,380,374.48	119,625.52	00,00	119,625.52
		9,777,000.00	-408,000.00	00.00	00.00	9,369,000.00	5,797,990.11	3,571,009.89	00.00	2 671 000 00
3 4 1 6 4 4 4 4	V.					***************************************	5,77,570.11	5,571,009.89	00.00	3,571,009.89
Total for Activity	0005	Direction and Administration	2000 0000 0000 0000 0000 0000 0000 000							
		1,297,642,00	0.00 -38,000.00	40,616,000.00	00.00	1,338,220,000.00	1,301,349,886.96	38,400,645.85	1,530,532.81	36,870,113.04
Activity	0007-Regional Or	ganisation (Membership fees, grant	e and contributions)							
	TTT TINGET CH	Parameter (1410/1/06/2011) Tees, grain	s and contributions)							
Object	27	GRANTS, CONTRIBUTIONS &	SUBSIDIES							
		194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	21 200 22	00.00	21 222 22
		•		00.00	00.00	174,000.00	104,/01.08	31,298.32	00.00	31,298.32





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Appropriation Account By Object

Financial years: 02 (2017/2018) Financial Pattern: 11 - Recurrent - Voted

Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)

Programme Sub-Project Function Sub-Function Project Sub-Programme -Activity

Total Net Variance Original Supplimentary Estimates Revised Net Variance Expenditure Less Than More Than Description Estimate Second Third Estimates Code

01-General Public Services Function Sub-Function 99-Other General Public Service Programme 001-Executive Direction & Administration Sub-Programme 20-Audits

Project Sub-Project 0000-NA 00-NA

0007-Regional Organisation (Membership fees, grants and contributions) Activity

Total for Activity	0007	Regional Organ	isation (Membership fe	es grants and co	ntributions)						
10121 101 11011 1109		regional organ	194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00.00	31,298.32
Activity 0	280-Administra	tion of External At	odit Services								
Object	21	COMPENSATI	ON OF EMPLOYEES								
Object	22	TRAVEL EXPE	340,008,000.00 ENSES & SUBSISTEN	00.00 CE	15,549,000.00	00.00	355,557,000.00	356,090,347.40	00.00	533,347.40	-533,347.40
			100,000,000.00	00.00	00.00	00.00	100,000,000.00	93,448,855.36	6,551,144.64	00.00	6,551,144.64
Total for Project	0000	NA									
Total for Sub-Programm	ne 20	Audits	648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	18,450,705.68
Total for Programme	001	Executive Direc	648,918,000.00 tion & Administration	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	18,450,705.68
Total for Sub-Function	99	Other General P	648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	18,450,705.68
			648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	18,450,705.68
Total for Function	01	General Public S	Services 648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	18,450,705.68
T. 4.1 6. F'. D. 4		7.1	(40.010.000.00	10 000 00	20 200 000 00	00.00	660 207 000 00	650 756 204 22	10 001 220 40	1 520 522 91	18,450,705.68
Total for Fin. Pattern: 1	1 - Kecurrent -	701	648,918,000.00	-19,000.00	20,308,000.00	00.00	669 ₃ 207,000.00	650,756,294.32	19,981,238.49	1,530,532.81	10,400,700,00
Less AIA NET			10,000,000.00 638,918,000.00	00.00 -19,000.00	00.00 20,308,000.00	00.00 00.00	10,000,000.00 659,207,000.00	9,524,677.67 641,231,616.65			475,322,33 17,975,383.35





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Appropriation Account By Object

Financial years: 02 (2017/2018) Financial Pattern: 11 - Recurrent -Voted

Period Number: 1 (Close) To: 13 (Close) (Apr 01 2017 - Jun 30 2018)

Function Sub-Programme -Activity

Sub-Function Project

Programme Sub-Project

Code

Description

Original Estimate

First

Supplimentary Estimates Second

Third

Estimates

Revised

Total Net Expenditure Less Than

Variance More Than

Net Variance

Function

01-General Public Services 99-Other General Public Service

Sub-Function Programme

001-Executive Direction & Administration

Sub-Programme Project

20-Audits 0000-NA

00-NA

Sub-Project 0280-Administration of External Audit Services Activity



