



**MINISTRY PAPER NO...27/19.**

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

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**10 June 2019**

**Ministry of Finance and the Public Service**

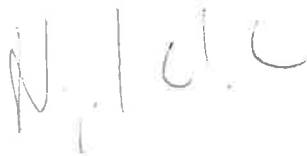
**MINISTRY PAPER NO.....**

**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-

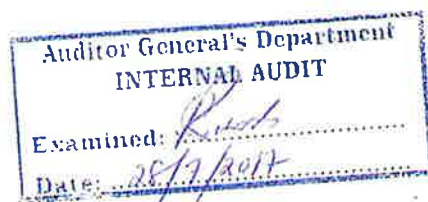
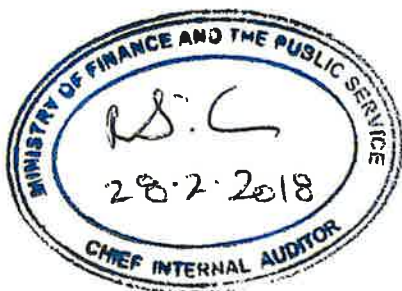
1. Six (6) officers acquired motor vehicle during the period
2. Several officers were employed during the period.

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

Budgetary Provision	\$10,000,000.00
Actual Collections	<u>\$13,146,737.99</u>
Excess	<u>\$3,146,737.99</u>

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






Appropriation Account - Object Summary

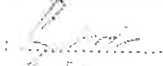
Financial years : 01 (2016/2017)  
Financial Pattern : 11 - Recurrent -Voted  
Period Number: 1 (Close) To : 12 (Close) (Apr 01 2016 - Mar 31 2017)

Code	Description	Original Estimate	Supplimentary Estimates First	Second	Third	Revised Estimates	Total Net Expenditure	Variance Less Than	More Than	Net Variance
Object 21	COMPENSATION OF EMPLOYEES	375,027,000.00	37,000,000.00	00.00	00.00	412,027,000.00	394,813,006.33	17,213,993.67	00.00	17,213,993.67
Object 22	TRAVEL EXPENSES & SUBSISTENCE	65,507,000.00	41,000,000.00	00.00	00.00	106,507,000.00	107,128,273.09	00.00	621,273.09	-621,273.09
Object 23	RENTAL OF PROPERTY & MACHINERY	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 SERVICES	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	37,679,000.00	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
Object 27	GRANTS, CONTRIBUTIONS & SUBSIDIES	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	1,500,000.00	00.00	00.00	00.00	1,500,000.00	994,448.98	505,551.02	00.00	505,551.02
Object 32	Fixed Assets (Capital Goods)	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
<b>Total for Fin. Pattern : 11 - Recurrent -Vot</b>		<b>537,260,000.00</b>	<b>83,507,000.00</b>	<b>00.00</b>	<b>00.00</b>	<b>620,767,000.00</b>	<b>594,910,794.45</b>	<b>39,429,328.11</b>	<b>13,573,122.56</b>	<b>25,856,205.55</b>

Less AIA	<u>10,000,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>00.00</u>	<u>10,000,000.00</u>	<u>13,146,737.99</u>	<u>-3,146,737.99</u>
NET	<u>527,260,000.00</u>	<u>83,507,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>610,767,000.00</u>	<u>581,764,056.46</u>	<u>29,002,943.54</u>
Surrenderable Balance:	29,002,943.54						

  
Accounting Officer

Date: 2017/07/28

Auditor General's Department  
INTERNAL AUDIT  
Examined: 



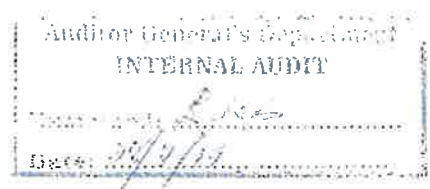
Appropriation Account by Activity - Selected Items ONLY

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

Code	Description	Original Estimate	Supplimentary Estimates First	Second	Third	Revised Estimates	Total Net Expenditure	Variance Less Than	More Than	Net Variance
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0005 Direction and Administration									
		199,352,000.00	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	0279 Administration of Internal Audit									
		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Activity	0280 Administration of External Audit Services									
		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-Programme	20 Audits									
		537,260,000.00	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 Programme	001 Executive Direction & Administration									
		537,260,000.00	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 Sub-Function	99 Other General Public Service									
		537,260,000.00	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 Function	01 General Public Services									
		537,260,000.00	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. Pattern : 11 - Recurrent -Vot		537,260,000.00	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
Less AIA		10,000,000.00	00.00	00.00	00.00	10,000,000.00	13,146,737.99			-3,146,737.99
NET		527,260,000.00	83,507,000.00	00.00	00.00	610,767,000.00	581,764,056.46			29,002,943.54

  
Accounting Officer

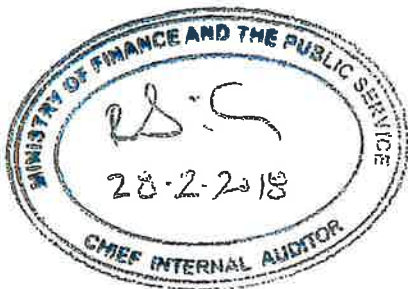
Date: 2017/07/28



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)

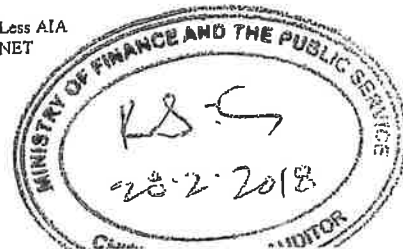
Code	Description	Original Estimate	Supplimentary Estimates	Revised Estimates	Total Net Expenditure	Variance	Net Variance			
			First	Second		Less Than	More Than			
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0005-Direction and Administration									
Object	21 COMPENSATION OF EMPLOYEES	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	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
Object	23 RENTAL OF PROPERTY & MACHINERY	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 SERVICES	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	37,679,000.00	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
Object	27 GRANTS, CONTRIBUTIONS & SUBSIDIES	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	1,500,000.00	00.00	00.00	00.00	1,500,000.00	994,448.98	505,551.02	00.00	505,551.02
Object	32 Fixed Assots (Capital Goods)	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
Total for Activity	0005 Direction and Administration	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
Activity	0279-Administration of Internal Audit									



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)

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0279-Administration of Internal Audit									
Object	21 COMPENSATION OF EMPLOYEES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Object	22 TRAVEL EXPENSES & SUBSISTENCE	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Object	25 USE OF GOODS AND SERVICES	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Total for Activity	0279 Administration of Internal Audit	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Activity	0280-Administration of External Audit Services									
Object	21 COMPENSATION OF EMPLOYEES	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 TRAVEL EXPENSES & SUBSISTENCE	56,512,000.00	31,000,000.00	00.00	00.00	87,512,000.00	92,293,681.08	00.00	4,781,681.08	-4,781,681.08
Object	25 USE OF GOODS AND 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-Programme	20 Audits	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 Programme	001 Executive Direction & Administration	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	99 Other General Public Service	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 Services	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 - Vot		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
Less AIA NET		<u>10,000,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>00.00</u>	<u>10,000,000.00</u>	<u>13,146,737.99</u>			<u>-3,146,737.99</u>
		<u>527,260,000.00</u>	<u>83,507,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>610,767,000.00</u>	<u>581,764,056.46</u>			<u>29,002,943.54</u>








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

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0280-Administration of External Audit Services									

  
 Accounting Officer

Date: 2017/07/28

Auditor General's Department  
 INTERNAL AUDIT  
 Signed:   
 Date: 28/7/17



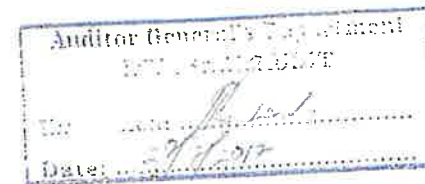
Appropriation Account - Activity Summary

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

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Activity	0005 Direction and Administration	199,352,000.00	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	0280 Administration of External Audit Services	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 Fin. Pattern : 11 - Recurrent -Vot		537,260,000.00	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
Less AIA		10,000,000.00	00.00	00.00	00.00	10,000,000.00	13,146,737.99			-3,146,737.99
NET		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										

  
Accounting Officer

Date: 2017/07/28



**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**

<b>Budgetary Provision</b>	<b>\$10,000,000.00</b>
<b>Actual Collections</b>	<b><u>9,524,677.67</u></b>
<b>Under</b>	<b><u>\$ 475,322.33</u></b>

**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**

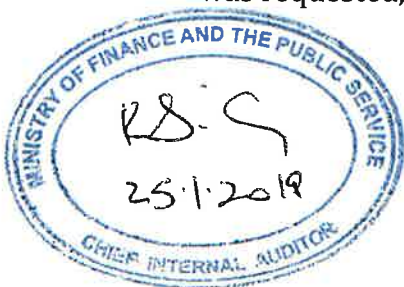
**21 Compensation of Employees – Excess \$533,347.40**


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;

1. \$2.2M was budgeted to cover out of town travel expense under activity 0280 sub-activity 0358. Approximately \$0.5M was expended during the year. This resulted in savings of approximately \$1.7M;
2. 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.
3. 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.
4. 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



**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 1<sup>st</sup> 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.

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)

		Sub-Function		Programme							
		Project		Sub-Project							
Code	Description	Original Estimate	First	Supplimentary Estimates Second	Third	Revised Estimates	Total Net Expenditure	Variance Less Than	More Than	Net Variance	
Function	01-General Public Services										
Sub-Function	99-Other General Public Service										
Programme	001-Executive Direction & Administration										
Sub-Programme	20-Audits										
Project	0000-NA										
Sub-Project	00-NA										
Activity	0005 Direction and Administration	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 fees, grants and contributions)	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 Services	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	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	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	
Total for Fin. Pattern : 11 - Recurrent -Vot		648,918,000.00	-19,000.00	20,308,000.00	00.00	669,207,000.00	650,756,294.32	18,450,705.68	00.00	18,450,705.68	
Less AIA		10,000,000.00	00.00	00.00	00.00	10,000,000.00	9,524,677.67			475,322.33	
NET		<u>638,918,000.00</u>	<u>-19,000.00</u>	<u>20,308,000.00</u>	<u>00.00</u>	<u>659,207,000.00</u>	<u>641,231,616.65</u>			<u>17,975,383.35</u>	

  
Accounting Officer

Date: 2018/07/31



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

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Activity	0005 Direction and Administration	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 fees, grants and contributions)	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 Services	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 - 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	<u>10,000,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>00.00</u>	<u>10,000,000.00</u>	<u>9,524,677.67</u>	<u>475,322.33</u>
NET	<u>638,918,000.00</u>	<u>-19,000.00</u>	<u>20,308,000.00</u>	<u>00.00</u>	<u>659,207,000.00</u>	<u>641,231,616.65</u>	<u>17,975,383.35</u>
Surrenderable Balance: 17,975,383.35							

  
Accounting Officer

Date: 2018/07/13



Auditor General's Department  
INTERNAL AUDIT  
Examined:   
Date: 30/7/2018



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-Programme	-	Project	-	Sub-Project	-					
Activity	-		-		-					
Code	Description	Original Estimate	Supplimentary Estimates	Revised Estimates	Total Net Expenditure	Variance	Net Variance			
			First	Second	Third	Less Than	More Than			
Object	21	COMPENSATION OF EMPLOYEES								
		421,919,000.00	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	22	TRAVEL EXPENSES & SUBSISTENCE								
		118,779,000.00	-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	23	RENTAL OF PROPERTY & MACHINERY								
		50,772,000.00	-607,000.00	00.00	00.00	50,165,000.00	49,946,834.97	218,165.03	00.00	218,165.03
Object	24	UTILITIES AND COMMUNICATION SERVICES								
		8,703,000.00	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	25	USE OF GOODS AND SERVICES								
		37,274,000.00	00.00	00.00	00.00	37,274,000.00	37,807,125.42	00.00	533,125.42	-533,125.42
Object	27	GRANTS, CONTRIBUTIONS & SUBSIDIES								
		194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00.00	31,298.32
Object	29	AWARDS & SOCIAL ASSISTANCE								
		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
Object	32	Fixed Assets (Capital Goods)								
		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. Pattern : 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	<u>10,000,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>00.00</u>	<u>10,000,000.00</u>	<u>9,524,677.67</u>	<u>475,322.33</u>
NET	<u>638,918,000.00</u>	<u>-19,000.00</u>	<u>20,308,000.00</u>	<u>00.00</u>	<u>659,207,000.00</u>	<u>641,231,616.65</u>	<u>17,975,383.35</u>
Surrenderable Balance: 17,975,383.35							

  
Accounting Officer

Date: 2018/07/31



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-Programme -	Project -	Sub-Project -
Activity -		

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance	
			First	Second	Third			Less Than	More Than		
Function	01-General Public Services										
Sub-Function	99-Other General Public Service										
Programme	001-Executive Direction & Administration										
Sub-Programme	20-Audits										
Project	0000-NA										
Sub-Project	00-NA										
Activity	0005-Direction and Administration										
Object	21	COMPENSATION OF EMPLOYEES									
		81,911,000.00	7,737,000.00	4,759,000.00	00.00	94,407,000.00	88,868,962.20	5,538,037.80	00.00	5,538,037.80	
Object	22	TRAVEL EXPENSES & SUBSISTENCE									
		18,779,000.00	-6,741,000.00	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 & MACHINERY									
		50,772,000.00	-607,000.00	00.00	00.00	50,165,000.00	49,946,834.97	218,165.03	00.00	218,165.03	
Object	24	UTILITIES AND COMMUNICATION SERVICES									
		8,703,000.00	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	25	USE OF GOODS AND SERVICES									
		37,274,000.00	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 ASSISTANCE									
		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	
Object	32	Fixed Assets (Capital Goods)									
		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 Activity	0005	Direction and Administration	1,297,642,000.00	-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 Organisation (Membership fees, grants and contributions)										
Object	27	GRANTS, CONTRIBUTIONS & SUBSIDIES									
		194,000.00	00.00	00.00	00.00	194,000.00	162,701.68	31,298.32	00.00	31,298.32	





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-Programme	-	Project	-	Sub-Project	-
Activity	-				

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0007-Regional Organisation (Membership fees, grants and contributions)									
Total for Activity	0007 Regional Organisation (Membership fees, grants and contributions)	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 Services									
Object	21 COMPENSATION OF EMPLOYEES	340,008,000.00	00.00	15,549,000.00	00.00	355,557,000.00	356,090,347.40	00.00	533,347.40	-533,347.40
Object	22 TRAVEL EXPENSES & SUBSISTENCE	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	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 Sub-Programme	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 Direction & Administration	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 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	19,981,238.49	1,530,532.81	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	19,981,238.49	1,530,532.81	18,450,705.68
Total for Fin. Pattern : 11 - Recurrent -Vot		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
Less AIA		<u>10,000,000.00</u>	<u>00.00</u>	<u>00.00</u>	<u>00.00</u>	<u>10,000,000.00</u>	<u>9,524,677.67</u>			<u>475,322.33</u>
NET		<u>638,918,000.00</u>	<u>-19,000.00</u>	<u>20,308,000.00</u>	<u>00.00</u>	<u>659,207,000.00</u>	<u>641,231,616.65</u>			<u>17,975,383.35</u>



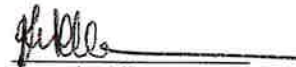


Appropriation Account By Object

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-Programme	-	Project	-	Sub-Project	-
Activity	-				

Code	Description	Original Estimate	Supplimentary Estimates			Revised Estimates	Total Net Expenditure	Variance		Net Variance
			First	Second	Third			Less Than	More Than	
Function	01-General Public Services									
Sub-Function	99-Other General Public Service									
Programme	001-Executive Direction & Administration									
Sub-Programme	20-Audits									
Project	0000-NA									
Sub-Project	00-NA									
Activity	0280-Administration of External Audit Services									

  
 Accounting Officer

Date: 2018/07/31



Auditor General's Department  
 INTERNAL AUDIT  
 Examined:   
 30/7/2018