



ANNUAL REPORT

AUDITOR GENERAL'S DEPARTMENT

2024

Report of The Auditor General on the Financial Transactions and Financial Statements of the Government of Jamaica for the Financial Year Ended March 31, 2024, and Performance Report of the Auditor General's Department.



ANY REPLY OR SUBSEQUENT REFERENCE
TO THIS COMMUNICATION SHOULD BE
ADDRESSED TO THE AUDITOR GENERAL
AND NOT TO ANY OFFICER BY NAME
AND THE FOLLOWING REFERENCE
QUOTED: -

AUDITOR GENERAL'S DEPARTMENT
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December 30, 2024

The Honourable Speaker
House of Representatives
Gordon House
81 Duke Street
Kingston

Dear Madam,

Pursuant to the provision of Section 122 (2) of the Jamaican Constitution, I have the honour to submit my report on the results of my examination of the accounts of the Island for the year ended 31st March 2024 for tabling in the House of Representatives.

The report is a compendium of the performance of the Auditor General's Department for the period December 2023-November 2024 and all audits conducted up to November 2024.

Yours faithfully,

Pamela Monroe Ellis (Ms.), JP, F.C.A., F.C.C.A.
Auditor General

HEAD 15020: OFFICE OF THE PRIME MINISTER – REGISTRAR GENERAL’S DEPARTMENT

| ISSUE/CONCERNS | FINANCIAL EXPOSURE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|--------------------|------------------------|---------|-----------|-------------|---------------|--|-----------|-------------|-------------|------------------------|-----------|-------------|---------------|--|-----------|-------------|---------------|--|-----------|-------------|---------------|--|--------------|----------------------|--|--|--|
| GOVERNANCE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Outstanding Appropriation Accounts</p> <p>3.2.30. Section 24I (1) of the FAA Act requires accounting officers to prepare and submit to the Minister and the Auditor General the Appropriation Account, setting out the expenditure for the year against the approved budgetary allocation four months after the fiscal year. However, the Registrar General’s Department (RGD) did not submit four Appropriation Accounts representing accumulated budgetary allocation of approximately \$2.39 billion (<i>Table 10</i>) for the financial years 2014/2015 and 2021/2022 to 2023/2024 as required by the FAA Act. T</p> <p>Table 10: Budgetary allocation to Registrar General’s Department</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Approved Budget \$</th> <th>Date Received</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>2014/2015</td> <td>303,614,000</td> <td>Not submitted</td> <td></td> </tr> <tr> <td>2020/2021</td> <td>417,603,000</td> <td>2024-Feb-15</td> <td>Returned/Not Certified</td> </tr> <tr> <td>2021/2022</td> <td>614,065,000</td> <td>Not submitted</td> <td></td> </tr> <tr> <td>2022/2023</td> <td>959,369,000</td> <td>Not submitted</td> <td></td> </tr> <tr> <td>2023/2024</td> <td>516,078,000</td> <td>Not submitted</td> <td></td> </tr> <tr> <td>Total</td> <td>2,810,729,000</td> <td></td> <td></td> </tr> </tbody> </table> <p>3.2.31. Management subsequently advised that they are working to submit three outstanding Appropriation Accounts between January and March 31, 2025. They have also committed to addressing internal weaknesses to comply with Government guidelines regarding the timely submission of accounts.</p> | Financial Year | Approved Budget \$ | Date Received | Remarks | 2014/2015 | 303,614,000 | Not submitted | | 2020/2021 | 417,603,000 | 2024-Feb-15 | Returned/Not Certified | 2021/2022 | 614,065,000 | Not submitted | | 2022/2023 | 959,369,000 | Not submitted | | 2023/2024 | 516,078,000 | Not submitted | | Total | 2,810,729,000 | | | |
| Financial Year | Approved Budget \$ | Date Received | Remarks | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2014/2015 | 303,614,000 | Not submitted | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020/2021 | 417,603,000 | 2024-Feb-15 | Returned/Not Certified | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2023/2024 | 516,078,000 | Not submitted | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,810,729,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

HEAD 16049: OFFICE OF THE CABINET - MANAGEMENT INSITUTE FOR NATIONAL DEVELOPMENT

| ISSUE/CONCERNS | FINANCIAL EXPOSURE |
|--|--------------------|
| RESOURCE MANAGEMENT | |
| <p>3.2.32. During the period under review, I completed the audit of the Financial Statements for the Management Institute for National Development for the financial year 2023/2024. I have issued an unqualified audit opinion on the Financial Statements. The audit revealed a satisfactory state of affairs over its financial operations and compliance with the regulations governing the</p> | |