



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: -

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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 41000: MINISTRY OF EDUCATION, SKILLS, YOUTH AND INFORMATION (MOESYI)

ISSUE/CONCERNS		FINANCIAL EXPOSURE					
Resource Management							
Outstanding Appropriation Accounts							
<p>3.2.119. The MOESYI has made stride in addressing the backlog in the submission of outstanding Appropriation Accounts since this matter was raised in previous reports. Subsequent to the draft report that was issued in November 2024, the MOESYI submitted 9 Appropriation Accounts for the periods 2012/2013 to 2015/2016 for its Recurrent and Capital Heads. At the time of reporting the MOESYI had 14 outstanding Appropriation Accounts for the six-year period 2016/17 to 2017/18 and 2020/21 to 2023/24. Over this six-year period, Parliament approved \$729.9 billion (Table 15) for the management and administration of public education in Jamaica by the MOESYI.</p> <p>3.2.120. 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. The Auditor General is required by the said Act to audit the Appropriation Accounts and give an opinion on whether the money expended has been used for the purpose for which it was approved, and the expenditure does not exceed the amount authorized.</p> <p>3.2.121. The delay in the submission of the Appropriation Accounts undermines good governance practice as it denies Parliament, the citizen of Jamaica and the MoFPS timely information to make strategic decision on the implementation of the MOESYI' approved budgets, as well as to hold the management accountable for the use of public resources.</p> <p>Recommendation</p> <p>3.2.122. MoEYI was reminded of the need to implement proper systems that will ensure the Appropriation Accounts are prepared and submitted in keeping with the statutory deadlines.</p>							
Table 15 : Outstanding Appropriation Accounts and Approved Budget (Revised)							
Financial Year	Recurrent	Capital A	Capital B	Capital C	MoESYI	Total National Budget	% MoESYI to National Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2023/24	163,686,275			768,646	164,454,921	1,091,838,076	15.1
2022/23	140,146,554			414,765	140,561,319	1,002,555,425	14.0
2021/22	118,116,045			768,403	118,884,448	893,048,002	13.3
2020/21	110,053,814	-	-	633,292	110,687,106	850,329,299	13.0
2017/18	99,003,760	910,535	1,051,288	-	100,965,583	815,265,140	12.4
2016/17	91,736,047	1,050,909	1,547,266	-	94,334,222	592,743,903	15.9
Grand Total	722,742,495	1,961,444	2,598,554	2,585,106	729,887,599	5,245,779,845	13.9