

OFFICE OF THE AUDITOR GENERAL
OF
BELIZE



REPORT
OF THE
AUDITOR GENERAL

FOR THE YEAR

APRIL 2006 TO MARCH 2007



Belize

No.

*(In reply please quote
above reference)*

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November 1, 2007

Right Honourable Said W Musa
Prime Minister and Minister of Finance
Office of the Prime Minister
Administration Building
Belmopan

Dear Prime Minister,

In accordance with Section 16 of the Finance and Audit (Reform) Act No. 12 of 2005, I have the honour to submit herewith my Annual Report of the work of the Office of the Auditor General of Belize for the year 1 April 2006 to 31st March 2007.

I shall be grateful if you would cause the report to be laid before the House of Representatives and the Senate in due course.

Respectfully Submitted,

Edmund A. Zuniga
Auditor General

MISSION STATEMENT

To conduct annual efficient and cost effective audits of the public accounts of the Government of Belize and the accounts of such other entities as required by law, using generally accepted auditing standards to ensure that the financial resources and other assets of the Government and of these entities, are collected, used, safeguarded and accounted for in accordance with relevant laws and regulations and to report to the National Assembly and the appropriate bodies on a timely basis.

THE GOAL

The goal of the Office of the Auditor General is to promote staff development, ensure achievement and maintenance of a high standard of auditing and accounting in the public sector, and contribute to the general efficiency and effectiveness of public service financial management.

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CHAPTER 1

INTRODUCTION AND GENERAL COMMENTS

Introduction

This is my Annual Report to the National Assembly for financial year 2006/2007. It is a compilation of the results of the audit of the accounts of Government for the year ended March 31st 2007. It is prepared for laying in the House of Assembly in accordance with Section 120 (4) of the Constitution of Belize and Section 16 (1) of the Finance and Audit (Reform) Act No. 12 of 2005.

- 1.2** I have examined the accounts of some Ministries and Departments and the accounts of other public authorities as prescribed by law. The audits were conducted in accordance with the Constitution of Belize, the Finance and Audit (Reform) Act and administrative directives, applying generally accepted auditing standards. The International Organization of Supreme Audit Institutions' (INTOSAI) Auditing Standards were used as guidelines in the conduct of audits.
- 1.3** The audits were not designed to disclose every error in the accounts, but to ascertain whether the accounts were kept using acceptable systems, were punctually and properly posted, that checks against irregularities and fraud were adequate and effective to give reasonable assurance that financial statements are free of material misstatements.
- 1.4** The audits do not in any way relieve Accounting Officers of their responsibilities to ensure that there are adequate internal controls and that the Financial Rules and other regulations are adhered to.
- 1.5** The report contains observations and recommendations arising out of these audits, which are considered to be significant.

1.6 I have also completed the examination of the financial statements of the Accountant General for the year ended March 31st 2003, and my findings are at Chapter 3 of this report.

The Office of the Auditor General

1.7 The Office of the Auditor General is established under Section 109 of the Belize Constitution Act, Chapter 4 of the Laws of Belize, Revised Edition 2000.

1.8 The Auditor General is appointed by the Governor-General, acting on the recommendation of both Houses of the National Assembly. The Auditor General shall, on behalf of the National Assembly audit the accounts of all Accounting Officers and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys, or with the receipt, custody, issue, sale transfer or delivery of any stamps, securities, stores or other Government property of any kind and shall also ascertain whether:

- a. All reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions and instructions related thereto have been duly observed;
- b. All public moneys disbursed have been expended under proper authority and for the purpose or purposes intended by such authority; and
- c. All reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of government property, including stamps, securities and stores and that the laws, instructions and directions relating thereto have been duly observed.

1.9 In the exercise of his duties the Auditor General is not subject to the direction or control of any other person or authority, and in accordance with the Finance and Audit (Reform) Act, the Auditor General:

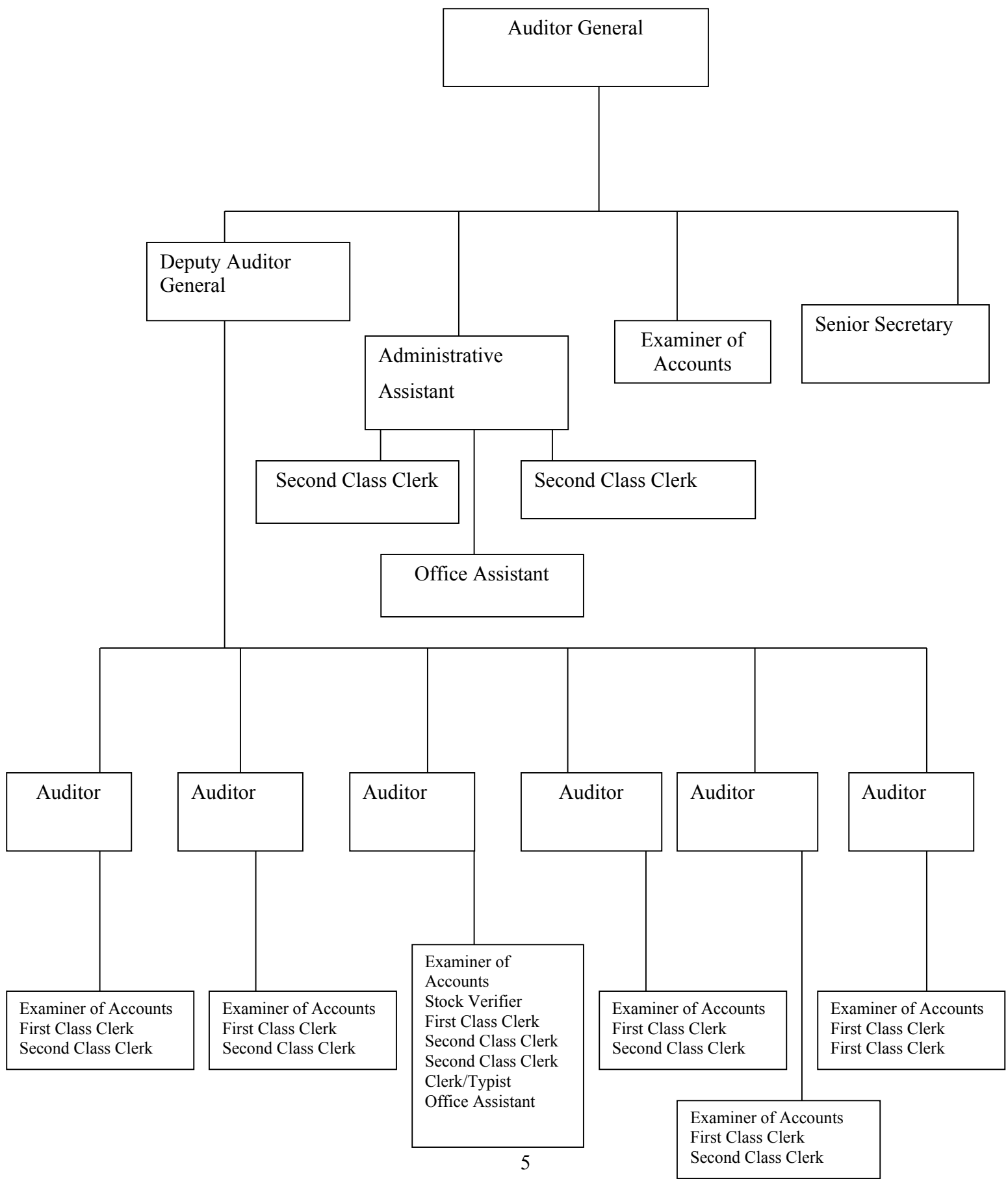
- May call upon any public officer for any explanations and information he may require in order to enable him to discharge his duties,
- Shall have access to all documents, finances, stores, or other Government property of any kind in the possession of any public officer,
- May, authorize any public officer to conduct on his behalf any inquiry or examination of audit,
- May without payment of any fee, cause a search to be made in and extracts to be taken from any book, document, or record, including in electronic form, in any public office,
- May lay before the Attorney General a case in writing as to any question regarding the interpretation of any law concerning the powers of the Auditor General or the discharge of his duties,
- Shall immediately bring to the immediate notice of the Minister any matter which appears to be considered fraud, or serious loss or serious irregularity, which has occurred in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other government property.
- Shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other government property of any kind whatsoever, including electronic form, in the possession of any public officer.

1. 10 The Auditor General is required to prepare and submit annual reports to the National Assembly through the Minister of Finance; however special reports on any matter incidental to the powers and duties under the Finance and Audit (Reform) Act may be prepared for presentation to the National Assembly at any time.

Staffing of the Office of the Auditor General

1. 11 The Office of the Auditor General has a staff of thirty-six officers. Details of staffing and distribution are shown in the table and the Organization Chart below:

Post	Established	Actual	Vacant/Excess
Auditor General	1	1	
Deputy Auditor General	1	1	
Auditor	6	6 (1 acting)	
Examiner of Accounts	7	7 (2 acting)	
Senior Secretary	1	1 (Secretary III)	
Administrative Assistant	1	1	
Stock Verifier	1	1	
First Class Clerk	7	6	1 vacant
Second Class Clerk	8	7	1 vacant
Clerk/ Typist	1	1	
Office Assistant	2	2	
Totals	36	34	



Upgrading of Auditors and Examiners of Accounts

- 1. 12** Following several years of seeking approval to upgrade the posts of staff within the Office of the Auditor General it was very gratifying to have approval from the Office of Services Commissions for the upgrading of the following posts:

Post	Old Pay Scale	New Pay Scale
Deputy Auditor General	21	24
Auditor	17	21
Examiner of Accounts	14	14/16/18

In addition to boosting morale and improving productivity the above upgrading should allow us to retain our trained and experienced staff and at the same time allow us to attract other trained officers into the Office.

In-House Training

- 1. 13** During the year under review the following formal training programs were held:

- 1. 13. 1 Computer Application Training-** During the period 13th to 16th March 2007 a Senior Auditor at the Office of the Auditor General conducted training sessions on the computer software Interactive Data Extraction and Analysis (IDEA) for all Examiners of Accounts and First Class Clerks.

IDEA is a Computer based File Interrogation Tool that can be used by auditors for fraud detection/investigation and value for money audits.

- 1. 13. 2 Smart Stream Training-** From 5th to 7th February 2007 an officer, of the Accountant General's Office conducted a training course on basic applications/procedures of Smart Stream. The entire audit office attended this

workshop, as the concepts imparted were considered extremely necessary and helpful to all officers.

- 1. 13. 3. Audit of Local Government (Town and City Councils) Accounts-** On 6th March 2007 an Auditor at the Office of the Auditor General facilitated a one day training for all staff members at the Office of the Auditor General in the audit of the accounts maintained by City and Town Councils.

Other Training

- 1. 14** Selected officers of the Office of the Auditor General continued to be assigned to facilitate training in the wider public service for officers undertaking the Clerical and the Clerical Promotional Examinations.

On 1st March 2007 the Auditor General was invited by the Archives Department to make a presentation on “Strengthening Transparency and Accountability through Financial Records Management” at a training for middle managers in the public service.

Attendance at Overseas Conferences and Training

- 1. 15** During the year the following officers attended the following overseas conferences or training:

- 1. 15. 1** The Auditor General attended the Master Class Conference and the Seventh Congress of CAROSAI (Caribbean Organization of Supreme Audit Institutions) during the period 16th to 21st October 2006, in the Bahamas. He also represented CAROSAI at an IDB/Institute of Internal Auditors Seminar held in Costa Rica from the 18th to 20th February 2007 in Costa Rica and attended the Symposium on Value and Benefits of Government Audit in a Globalized Environment sponsored by the International Organization of Supreme Audit institutions (INTOSAI) from the 28th to 30th March 2007 in Austria Vienna.

1. 15. 2 An Auditor attended an Information Technology Audit Workshop in Saint Kitts during the period 12 to 23rd June 2006.

1. 15. 3 An Examiner of Accounts attended a Commonwealth Advanced Seminar for Internal Auditors in the United Kingdom from the 9th to the 13th October 2006.

2006-2007 Budget

1. 16 The following is the Recurrent Budget of the Office of the Auditor General for the year-ended March 31, 2007. At the close of the financial year actual operating expenditure was \$8,973.00 less than budgeted.

There were no funds allocated under the Capital Votes for the year however, \$100,000.00 was allocated under the Commonwealth Debt Initiative Funds for strengthening of the Office of the Auditor General.

ACCOUNT	BUDGET	ACTUAL	VARIANCE
Salaries	735,431	768,373	(32,942)
Travel and subsistence	100,705	68,751	31,954
Materials and supplies	6,900	6,196	704
Operating costs	15,500	14,749	751
Maintenance costs	7,000	4,002	2,998
Training	8,000	2,492	5,508
	<u>873,536</u>	<u>864,563</u>	<u>8,973</u>

General Comments and Recommendations

1. 17 From a general standpoint, Supreme Audit Institutions make a vital contribution to good governance by promoting the principle of effective accountability and highlighting the poor management and inappropriate use of

public resources. In this way the Supreme Audit Institution can thus be seen as the taxpayers' independent and professional watchdog.

1. 18 In Belize the principal task of the Office of the Auditor General is the audit of all Ministries, Departments, City and Town Councils and select statutory corporations with the objective of ensuring the most effective use of public funds. During the year reported on, the office has worked diligently to provide excellent reports in order to aid in the improvement of accountability in the public service, municipal and statutory bodies.

1. 19 Our Office makes every effort to complete and submit its report punctually as we realize that a timely report will have greater impact on accountability than a delayed one. We also realize that for the Belizean public, the value of the Office of the Auditor General is directly linked to the Office's ability to contribute to the improvement of transparency and the enhancement of accountability in the public service.

1. 20 Based on our audits over the last two years and the number of cases that have surfaced during those audits it is safe to say that fraud and impropriety is widespread throughout the public service. This is caused mainly by the absence of the practice of internal controls outlined within the financial regulations as well as the fact that many public officers are ignorant of the procedures and relevant regulations.

Legal Framework

1. 21 Serious consideration needs to be given to a review of the Finance and Audit Act in order to allow the Office of the Auditor General to undertake Value for Money audits. This would broaden the Office's capacity and audit methodology to undertake the examination of the public sector's performance in terms of efficiency, effectiveness and economy. There is also a need for the budget of the

office to be considered directly by Parliament and to improve the independence of the office by allowing the Auditor General to employ, terminate and reward staff without the intervention of the Office of Services Commission.

1. 22 Consideration also needs to be given to amending the law in order to allow the Office of the Auditor General to audit **all** entities, which receive their funds from the public purse. We are seeing increasingly the creation of new statutory bodies whose legislation makes no provision for auditing by the Auditor General but by private sector auditors.

1. 23 Since I took office on 1 September 2005, it has been my special concern to position the Office of the Auditor General in a way that will enable it to cope successfully with the challenges of the future. In this context, special emphasis has been placed on local and international training in new approaches and technologies for auditors to ensure that they are well trained and equipped with valuable knowledge and experiences to conduct an internationally recognized quality audit.

Acknowledgement

1. 24 It would be remiss of me to complete and submit this report without acknowledging the contribution made by the staff of the Office of the Auditor General through their hard work and dedication to the small measure of success we have experienced.

1. 25 I also wish to thank the Ministry of Finance, the Ministry of National Development and the Office of Services Commission for the support they have provided and those other Ministries and Departments that have cooperated with my office during the period under review.

Edmund A Zuniga
Auditor General
Belize

CHAPTER 2

GENERAL AUDIT ISSUES

- 2.1** Audit examinations revealed the following issues of particular concern for the 2006/2007 financial years.
- (i) **Arrears of Revenue.** The management of and the accounting for arrears of revenue continue to be a major problem for Departments and Ministries. Financial Order 89 stipulates that Accounting Officers, especially those of revenue collecting Ministries and Departments are to submit to the Accountant General and the Auditor General returns of arrears of revenue at the end of September and March in each financial year. This office has not seen even one such return for the period under review from any Ministry or Department. Government should be in a position to know what the outstanding arrears are, the factors leading to any increase in arrears and the action taken to reduce their build up. It should be noted that these arrears form part of the receivables in the financial statements and should therefore, be properly assessed and recorded to ensure that revenues due to government are collected.
 - (ii) **Records Management:** The management of financial records, safekeeping and access to treasury records continues to be a source of grave concern to the Office of the Auditor General. Although the Accountant General has made some efforts in this regard, much more needs to be done to ensure that financial records are properly collected, classified and secured from the weather and that the integrity of such records is maintained so that a reliable paper trail is available in the event of a need for investigation. To this end I wish to once again reiterate the need to urgently consider the establishment of a Financial Records Management Unit within the Archives Department.

- (iii) **Computerized Accounts.** Information technology is playing an increasing role in the operations of the Government. The Treasury Department and nearly all revenue collecting departments have computerized information systems, and this has resulted in the Audit Office requesting information in an electronic form for analysis and review. Most of the Ministries/Departments that have implemented their systems have done so without adequate consultation with the Audit Office contrary to Financial Regulation 658. Consequently, some of these systems do not contain all the information required for audit purposes. This factor has implications on the quality of audit work performed.

- (iv) **Bank Accounts.** The bank accounts of several government Ministries and Departments have not been reconciled for long periods of time. Financial Order No. 304 requires that officers authorized to keep bank accounts are to compare at the close of each month the entries in the bank statement with those in the cashbook.

- (v) **Below The Line Accounts.** The below the line accounts of numerous Departments and Ministries have not been reconciled for the year under review. Financial Order No. 536 outlines that Accounting Officers shall forward to the Accountant General as soon as possible after the 1st April each year by a date fixed by the Accountant General a statement showing the reconciliation of the balance in the below the line control account at 31st March last with the corresponding balance in the treasury books, and an analysis of the balance in the control account.

- (vi) **Contracts.** Jobs contracted out and being completed before contracts are drawn up and signed continues to be an issue. I am again recommending that Ministries and Departments investigate this matter with a view to determine a solution, which would ensure compliance with regulations.

- (vii) **Inventory.** Once more inventory management continues to be deficient. The lack of adequate inventory records is widespread throughout the public service. This is in spite of the large sums spent, on an annual basis, on equipment, furniture and fittings. Adequate inventory management is important to ensure that Government assets are properly accounted for and safeguarded. On the other hand, the disposal of unserviceable and obsolete items of inventory has become problematic due to the long process of obtaining approval to dispose of such obsolete and unserviceable items. The result is usually unauthorized cannibalization or theft of the items.
- (viii) **Stores.** Again the general accounting for stores was most unsatisfactory. In many cases stores ledgers were not properly maintained. Items received were not taken on charge and issues not recorded and proper security measures were not taken. The consensus seems to be that it is “only stores” therefore; it does not attract the same importance as money. It is imperative that maximum security, equaling to that of cash, be given to stores and proper recording maintained. Unless this is done, government will continue to suffer losses from this source.
- (ix) **Control Over The Use Of Government Vehicles.** Audit inspections once more revealed the continued poor control over the use of government vehicles. Logbooks were not properly maintained. Odometers were not working or odometer readings were usually lacking. Purpose of journeys were often omitted or not authorized. Average miles per gallon run for each month were not computed regularly nor verified by Accounting Officers to satisfy themselves that vehicles were running economically. Consequently private runs and misuse were undetected.
- (x) **Accidents-Government Vehicles.** There were 78 reported cases of accidents during the period under review. Of these the cost of repairs was

stated for only 37 and this amounted to \$ 49,904.32. Details of these are set out at Appendix “II”.

- (xi) **Internal Audit Units.** While I am aware that the Accountant General has made some advances towards training and establishment of an Internal Audit Unit within the Treasury, I need to reiterate that there exist no Internal Audit Units in the public service. There is an urgent need to establish an internal audit unit in every Ministry. That unit would be responsible directly to the Chief Executive Officer, to regularly review the internal control system that exists in the Ministry and to carry out internal audit work on behalf of the Chief Executive Officer. The work of the Internal Audit Unit will compliment the work to be carried out by the Office of the Auditor General.

- (xii) **Smart Stream Invoice Approvals.** Accountant General’s Circular 4 of 2005 dated 9 September 2005 informed of a change in approval policy whereby each Ministry was to do the second approvals for all expenditures. Third approvals for expenditures over \$10,000.00 and approvals for expenditures on Below the Line activities remained the responsibility of the Treasury. The Accountant General suggested that the Ministries contact Central Information Technology Office after identifying persons to be first approvers. The Accountant General also suggested that the Finance Officers in charge be responsible for second approvals.

In light of the present structure of the finance sections and the inadequate internal controls that exist within the Ministries, it was the view of the Audit Office that the system being implemented would be open to collusion and potential fraud. In these premises, the Audit Office is again suggesting that the Administrative Officers, who are out the Finance Officers’ control, be appointed as second approvers.

CHAPTER 3

FINANCIAL STATEMENTS

STATUTORY REQUIREMENTS

3.1 Section 15 of the Finance and Audit (Reform) Act No. 12 of 2005 states:-

(1) Within a period of three months after the close of the financial year the Accountant General shall sign and submit to the Auditor General accounts showing fully the financial position of the Consolidated Revenue Fund and other public funds of Belize on the last day of such financial year.

(2) Notwithstanding the provisions of Subsection (1), the National Assembly may by resolution, on the written request of the Accountant General, for good and sufficient reason, extend the period within which the accounts shall be presented to the Auditor General, and copies of the resolutions shall forthwith be presented by the Clerk of the National Assembly to the Minister, the Accountant General and the Auditor General. An extension granted under this subsection shall be for a period not exceeding three months.

(3) The accounts shall include-

- (a) An abstract by heads of revenue and expenditure for the financial year compared with the estimates;
- (b) A statement of the assets and liabilities of the country at the close of the financial year, including the balance in the Consolidated Revenue Fund;

- (c) A detail statement by heads and subheads of revenue and expenditure for the financial year compared with the financial estimates;
- (d) A statement of expenditure to, and the amount outstanding at, the end of the financial year in respect of the public debt;
- (e) A statement of all losses (including abandoned claims) of public moneys, stamps, securities, stores or other property of the government written off during the financial year; and
- (f) Such other statements as the National Assembly or the Public Accounts Committee of the House of Representatives may from time to time require.

3.2 The 2002/2003 and subsequent years, statements were received from the Accountant General, however, several meetings have been held and several correspondences by way of formal memoranda and emails have been submitted to the Accountant General seeking to finalize the audit of the statements, by recommending corrections but responses for the Accountant General have been slow in coming.

3.3.1 Statements for 2002/2003 are at **Appendix I** and comments on each statement are below:

FINANCIAL STATEMENTS 2002/2003

STATEMENT “A”: ABSTRACT BY HEAD OF REVENUE AND EXPENDITURE COMPARED WITH THE ESTIMATES

This statement has been audited and signed off.

STATEMENT “B”: STATEMENT OF ASSETS AND LIABILITIES AT THE CLOSE OF THE FINANCIAL YEAR, INCLUDING THE BALANCE IN THE CONSOLIDATED REVENUE FUND

I am unable to provide an opinion on this statement, which is made up of several sub- statements enumerated from (a) to (g). The main findings, which have been submitted to the Accountant General, are detailed below.

- a. Statement of Special Funds: This statement has been audited and the Accountant General has been notified of several material discrepancies found during the audit.
- b. Statement of Outstanding Loans: This statement has been audited and comments provided to the Accountant General. Among the observations made are the following:
 - i. Source documents required to perform the audit were incomplete;
 - ii. There are several long overdue loan balances for Statutory Bodies, Municipalities, Secondary Schools and Hurricane Reconstruction;
 - iii. There is no indication of any effort having been made to collect the outstanding loans.
- c. Statement of Advances: This statement was audited however; many queries remain outstanding in respect of this account. Among these are the following:

- i. Balances brought forward from 2001/2002 did not agree with the opening balances for 2002/2003;
 - ii. Several advance accounts were seen on the 2001/2002 statement which were absent from the 2002/2003 statement;
 - iii. \$ 56,738,671.36 was transferred from the Advance Account to Suspense Account. However, there was no reconciliation or analysis presented to audit.
- d. Statement of Deposits: The balance carried forward from 2001/2002 was overstated by \$ 232,596.38. In addition it was noted where the end of year balance on all deposit accounts totaled \$ 7,870,682.58. However of this sum \$5,421,298.20 was transferred to the Suspense Account but this has not been reflected on the overall Statement of Assets and Liabilities. No reconciliation or analysis of the balance at the end of the year was presented to audit in respect of this account.
- e. Statement of Arrears of Revenue: The information related to this statement has not been submitted for audit.

Statement of Investments: This statement has been audited and signed off.

Statement of Savings Bank: This statement has not been submitted for audit.

STATEMENT “C”: DETAILED STATEMENT OF ACTUAL REVENUE AND EXPENDITURE COMPARED WITH ESTIMATES FOR 2002/2003

The Statement of Actual Revenue has been audited and found correct. The Statement of Actual Expenditure has been audited however while it has been found correct the sums submitted to the National Assembly for approval of Supplementary Allocation vide Supplementary Appropriations Act No. 14 of 2004 were materially understated as follows:

	Total Amount Approved	Amount That Should Have Been Approved	Difference
Recurrent	25,424,612.00	25,568,652.00	144,040.00
Capital II	43,057,479.00	43,112,805.00	55,326.00
Capital III	27,459,634.00	27,924,538.00	464,904.00

The attention of the Accountant General and the Financial Secretary have been drawn to this matter.

STATEMENT “D”: STATEMENT OF PUBLIC DEBT

This statement, which reported external and domestic public sector debt at \$1,461,981,818 at the end of 2002/2003 financial year was submitted for audit. However I am unable to provide an opinion on this statement due to the following:

1. The Principal Ledger of public debt transactions was not presented for the fiscal year under review;
2. Audit was provided a spreadsheet of loans, which when compared to the financial statement, reflected a difference of \$ 17,684,523.00;
3. As many as 40% of public debt transactions could not be audited because of the absence of source documents.

STATEMENT “E”: STATEMENT OF LOSSES AND WRITE OFF

This statement was not submitted, however, from records available the Office of the Auditor General was able to provide the statement at Appendix “II” which shows that losses from previous years totaling \$ 65,442.30 were settled during 2006/2007. Of this sum losses of \$ 25,304.85 were written off. Records available to the Office also show that a total of seventy-two cases were brought to our attention during 2006/2007. Of these thirty-one cases were valued at \$54,786.01. The remaining forty-one cases had no value attached.

CHAPTER 4

OTHER AUDIT OBSERVATIONS ON MINISTRIES AND DEPARTMENTS

MINISTRY OF FINANCE

MEDICAL BILLS – Member of the House of Representatives \$ 383,555.51

4.1 A review of the files and associated records maintained by the Ministry of Finance revealed that, between May 2002 and 20 January 2003, the Government of Belize paid Three Hundred Eighty-Three Thousand Five Hundred Fifty-Five Dollars and Fifty-One Cents (\$383,555.51) on behalf of a member of the House of Representatives to offset medical bills from the North Ridge Medical Center, the Canadian Medical Network and Capital Life Insurance Co. Ltd. as outlined below:

-

Date	To Whom Paid	Amount
27.6.02	Canadian Medical Network	\$33,586.95
20.1.03	Canadian Medical Network	\$3,381.90
8.5.02	Capital Life Insurance Co Ltd	\$23,673.30
31.5.02	North Ridge Medical Center and Canadian Medical Network	\$322,913.36
	Total	\$383,555.51

4.2 Discussion with an official at the Ministry of Finance revealed that the Member of the House of Representatives was involved in a traffic accident in January 2002 and had required urgent medical treatment abroad. It was also

explained that members of the House of Representatives were covered by insurance from Capital Life Insurance Co. Ltd. to a maximum of (\$500,000.00). The Clerk to the National Assembly confirmed this. It was further disclosed that it was after the medical bills had reached the ceiling of \$500,000.00 that was covered by the insurance policy and he was in need of additional funds to continue receiving medical treatment that the Government of Belize made a commitment to Capital Life Insurance Co. Ltd. to honor all payments above the maximum stipulated in the policy up to a limit of \$400,000.00. Audit noted that \$ 322,075.00 was paid from CAPITAL III account and transferred to 18017/84103/750/817(413051 – Patient Referral Abroad.)

4.3 An additional \$40,000.00 was approved through Special Warrant No. 1 of 2002/2003 for the Patient Referral Abroad Account.

4.4 It was also observed that this account was used to support other Members of the House of Representatives who had received medical attention abroad.

4.5 It was interesting to note that although the Members of the House of Representatives were covered by insurance policies, there was no written policy made by Government in the event a medical emergency arose where the associated costs exceeds the limit of the insurance policy.

4.6 The Office of the Auditor General therefore recommended that a documented policy be developed that will clearly outline the procedures to be followed in the event a member of the House of Representative needs overseas medical assistance, which exceeds the local insurance coverage.

4.7 To date, there has been no reaction to this recommendation.

Accountant General

Suspected Fraud – Government of Belize’s Savings Bank, Belize City - \$52,280.00.

4.8 On 22 January 2007, the Accountant General informed the Auditor General via memorandum referenced 313 Vol. VII\2007 (66) that her office suspected that funds may have been misappropriated from the Government of Belize’s Savings Bank. As a result, the Office of the Auditor General conducted an audit investigation and concluded that between January and December 2006, thirty six (36) suspected fraudulent withdrawals totaling \$52,280.00 were made from fictitious and inactive savings bank accounts.

4.9 The audit revealed that internal controls in place were not adhered to, creating an environment susceptible to fraud. The audit also established that a serving Clerk was the suspected perpetrator who utilized the below twelve (12) bank accounts to access public funds.

	ACCT #	ACCOUNT STATUS	AMOUNT WITHDRAWN
1	L1111	INACTIVE	\$ 900.00
2	L1427	INACTIVE	\$ 1,600.00
3	L1695	FICTITIOUS	\$ 2,500.00
4	L1695A	FICTITIOUS	\$ 1,500.00
5	M2425	FICTITIOUS	\$ 2,000.00
6	MC 591	INACTIVE	\$ 4,900.00
7	MC 662	FICTITIOUS	\$ 1,500.00
8	W1665A	FICTITIOUS	\$ 8,100.00
9	W1695	FICTITIOUS	\$ 10,990.00
10	W1696	FICTITIOUS	\$ 9,690.00
11	W1697	FICTITIOUS	\$ 4,100.00
12	Y766	FICTITIOUS	\$ 4,500.00
			\$ 52,280.00

- 4. 10** Of the above twelve bank accounts only MC-591, L-1111 and L-1427 were valid but were inactive for several years. The respective ledgers, which carried the entire history and trail of transactions for these bank accounts, were allegedly destroyed.
- 4. 11** The other nine (9) bank accounts utilized were apparently fictitious as no record of these accounts could be verified in the Guard Book in which particulars of valid bank accounts should be documented. In addition, the Ledgers for these nine (9) fictitious bank accounts were also missing.
- 4. 12** Of the (36) thirty-six suspected fictitious withdrawals only twenty (20) withdrawal slips were found. The other sixteen (16) along with other genuine withdrawal slips for the day's transactions could not be found.
- 4. 13** The suspected perpetrator has since admitted to the allegations and has been dismissed from the Public Service. However, the Government of Belize has not yet recovered the sum defrauded.
- 4. 14** A number of reminders on this issue were sent to the Ministry of Finance but to date there has been no response from that office.

Ministry of Natural Resources

National Estate Unit

- 4. 15** The Office of the Auditor General conducted an audit of the Lands Administration at the Ministry of Natural Resources as it relates to National Lands leased and sold by the Government of Belize through the National Estate System for period 2000 to 2006.
- 4. 16** The major finding of this audit was the trend, noted from perusing the leaseholders' files and electronic folios, that certain officials (former and current) of the Ministry of Natural Resources were able to acquire multiple leases and titles to National Lands. A detailed listing of officers who acquired leases and titles to at least three different parcels of national lands were reported to substantiate this fact. One example cited was the case where the individual holding the post of National Estate Officer, accumulated fifty-eight (58) different parcels of national lands. Also noteworthy, was that several of the national lands acquired by the officials of the Ministry were subsequently transferred to relatives and other individuals.
- 4. 17** It was also observed that many of these same officials from the Ministry of Natural Resources appeared to be carrying out the role of intermediary between the Government of Belize and Buyers (Third Parties) of National Lands in some instances. The officials would acquire leases and eventually titles to National Lands at the Government of Belize's prevailing social rates and subsequently sell to third parties at market prices.
- 4. 18** In order to prevent reoccurrence of the above and other abuses the Office of the Auditor General recommended the following:
1. Ministry of Natural Resources makes use of the computer system, already in place, as a control mechanism to prevent such abuses from occurring at the point of lease application.

2. That a threshold of national lands to be acquired by individuals be set, and that verification be conducted on the Lands Database to establish the properties already leased or purchased from the Government of Belize to prevent individuals from obtaining properties exceeding the threshold. A certificate to that effect could be affixed to the lease form indicating that such checks were conducted ensuring that the Ministry has satisfied itself that the applicant has not exceeded the threshold of national lands acquired.
3. That it be mandatory that all properties sold or transferred from one party to another be registered with the Lands Registry Unit in order that the Government of Belize is able to collect its appropriate stamp duties and registration fees.

Missing Lease Files

- 4. 19** At the time of Audit Inspection, one hundred and twenty-nine (129) leased land files for the Cayo District were not presented/found. To date an update in this regard has not been received from the Ministry. It was recommended that the assistance of the Belize Archives and Record Service be sought to assist in devising an adequate filing system for lease land files.

MINISTRY OF HOME AFFAIRS

Loss of Funds- Placencia Police Station-\$18,185.93

4. 20 During an Audit Examination at the Ministry of Home Affairs, Audit perused a file pertaining to the construction of the Placencia Police Station. Investigation into this matter disclosed that the Contractor owed an amount of \$18,185.93, which should have been refunded to the Government of Belize.

4. 21 The outstanding amount was made up as follows:

Original contract sum	\$160,000.00
Payment to date	\$ 69,070.28
Mobilization issued	\$ 32,000.00
Mobilization recovered	\$ 13,814.07
Mobilization still owed	\$ 18,185.93

4. 22 In a memorandum addressed to the Financial Secretary, the Chief Engineer raised concerns over the award of contracts #29 and #30 for Police Station buildings that were signed on February 12, 2003, for Gales Point Manatee and Placencia Village respectively, both for \$160,000.00.

4. 23 According to the Chief Engineer the buildings were designed by the Ministry of Works as low-cost solutions with the approval of the Belize Police Force in 1990 and were intended for use in villages countrywide. Three were constructed in villages by different contractors from the same blue print as follows:

Jan 19, 2000	-	Sittee River Village	-	\$82,799.00
Feb 1, 2000	-	Placencia Junction	-	\$82,799.00
Jan 22, 2001	-	Jalacte	-	\$83,855.00

4. 24 The Ministry of Works subsequently revised the contract price for the construction of the Placencia Police Station to \$118,647.15 plus \$20,949.60 for the piles both amounts inclusive of Sales Tax. However, the contractor was adamant that he would only settle at \$160,000.00 plus \$20,949.60 for the piles and an increase of \$10,474.00 exclusive of Sales Tax. This brought the cost of the building to \$191,423.60. The Ministry of Finance refused to approve the sum of \$191,423.60 requested. As a result the contractor abandoned the project after receiving \$69,078.00 of the contract sum.

4. 25 The sum of \$18,185.93 in respect to mobilization fees not recovered remains outstanding for over two years now and there are no indications that efforts are being made to collect this outstanding amount.

4. 26 It is imperative that the Ministry of Home Affairs institutes actions in an effort to recover this amount from the contractor.

Immigration Department Dangriga: Suspected Fraud- (Immigration Officer II)- \$12,775.00.

4. 27 Perusal of the Temporary Employment and Student Permit duplicates and application forms maintained by the Immigration Department, Dangriga, revealed a scheme for defrauding the Government of Belize of revenues derived from the issuance of Temporary Employment and Student Permits.
4. 28 The scheme involved the recording of unrelated Treasury Receipt numbers on the Approved Application forms of the Temporary Employment and Student Permits issued by the Immigration Department, Dangriga, to give the impression that relevant fees were paid in to the Dangriga Sub-Treasury, which apparently did not occur. Instead, it appears that the Immigration Officer collected fees totaling \$12,775.00 and did not pay in to the Sub-Treasury or the Immigration Department.
4. 29 It was recommended that this matter be referred to the Commissioner of Police in accordance with Financial Order #603 for necessary action.
4. 30 The suspected officer was charged with twelve (12) counts of theft and was suspended from duty with effect from April 24, 2006. The outcome of the criminal proceedings is still pending.

MINISTRY OF HOUSING

Withheld Government Housing Loan Collections (\$77,063.00):

4.31 On 20th December 2004 the Government of Belize, through the Ministry of Housing, signed a one year contract with a Debt Collecting Agency to provide the following services: -

- (a) Use proven methods, including court action, to recover all debts without discrimination unless otherwise directed by the Ministry.
- (b) Collect on all debts specified on the list of accounts turned over, with the exception of pay sheet deductions, and issue receipts to clients on behalf of the Ministry.
- (c) Submit monthly statements of accounts showing the total amount collected and paid into the Government of Belize.
- (d) Enter all accounts turned over for collections in the credit system, which is used for credit referrals.
- (e) Evaluate if accounts were collectable within 60 days.
- (f) Receive from the Ministry fifteen (15) percent of all monies collected and paid to the Government of Belize as a result of the Collector's initiatives.

4.32 Upon reviewing the activities of Debt Collecting Agency, the Office of the Auditor General observed the following shortcomings as they relate to the contract agreement: -

- (a) Funds totaling (\$77,063.00), collected by the Debt Collecting Agency in respect of housing loans issued by the Ministry of Housing, were not paid into the Ministry of Housing. This was considered an apparent breach of Clause (5) b (3) of the contract agreement.
- (b) The Contract between the Ministry of Housing and the Debt Collecting Agency expired on 19th December 2005, and both the Ministry of Housing and the Contractor confirmed that it had not been renewed. Nonetheless, the Contractor was allowed to continue to collect on housing loans as at August 2006 despite the expiration of the contract agreement.
- (c) A copy of the Contract was not submitted to the Office of the Auditor General as required by Financial Order #721. It was not until the Office of the Auditor General inquired into this matter that a copy of the contract was furnished by the Housing and Planning Officer.

4. 33 On August 15, 2006, the Office of the Auditor General discussed this matter with the Contractor who justified withholding of the housing loan collections because the Government of Belize reduced the loan portfolio assigned to the Agency through the write-off of loans with outstanding balances less than \$5,000.00.

4. 34 According to the Contractor, the write-off significantly reduced the commission that his company would have earned from the contractual agreement. In addition, he alleged that the Government of Belize breached the contract agreement by:

- (a) Refusing to allow the Agency to pursue legal action against loan defaulters.

- (b) Certain Area Representatives informing loan recipients not to repay loans that were issued to them.

4. 35 In this regard, the Office of the Auditor General requested clarity on the following issues: -

- (a) Were the recipients of these Home Improvement Loans notified of where loan repayments were to be made?
- (b) Why was the collection of Housing Loans being outsourced when in fact the Housing and Planning Department had a well organized and staffed revenue unit in place headed by a Revenue Officer?
- (c) How was interest gained on the collections held by the Collecting Agency treated?

4. 37 In regards to the issue of the “Write off“ of loans with outstanding balances of less than \$5,000.00, the Office of the Auditor General has not been presented with any such authority.

4. 38 It is imperative that the Ministry of Housing immediately recovers all monies collected by the Agency on behalf of the Government of Belize. It is the view at this office that, in the absence of a legally binding contractual agreement, the withholding of government funds by a private company is illegal.

Non-repayment of Government of Belize Refinanced Housing Mortgage – \$45,698.65

4. 39 A review of the Vote Control Book and associated records maintained by the Ministry of Housing, Belmopan, unearthed payment voucher #33017/84801/670/629 (112)(03-04) dated November 6, 2003, for \$41,570.41 and voucher #33017/84801/670/629(151) 03-04 dated December 15, 2003, for \$548.16

made payable to a commercial bank on behalf of a borrower. The description in the body of the payment voucher indicated that the Ministry of Housing paid off the borrower's housing mortgage, which was in arrears with the commercial bank. Details of the outstanding loan at the time of the Ministry of Housing payoff are illustrated below: -

Principal	\$ 26,345.98
Interest	\$ 12,962.00
Late Charges	\$ 797.76
Property Insurance Cancellation	\$ 1,069.99
Life Insurance Cancellation	\$ 394.68
	\$ 41,570.41
Outstanding Bal. – Insurance	\$ 548.16
	\$ 42,118.57
8.5% Simple Interest (Housing & Planning Administrative Fee)	\$ 3,580.08
Amount Payable	\$ 45,698.65

4.40 Verification with the Mortgage Unit at the Housing and Planning Department, Belize City, disclosed that the borrower did not sign any mortgage with the Ministry of Housing nor was he servicing the loan. It was noted from the documentation presented that the borrower did not present any form of security at the time the loan was issued but instead signed a Promissory Note two years afterwards.

4.41 The Office of the Auditor General has subsequently raised the following queries:

- a. Why was there a two (2) year delay subsequent to the loan payoff/refinancing and the signing of the promissory note?
- b. Is the signing of a promissory note in respect of housing loans a standard practice of the Ministry of Housing?

- c. Has the Ministry sought legal advice on the practicality of utilizing a promissory note under this circumstance?
- d. What type of collateral was secured by the Ministry to protect the Government of Belize from any financial risk and losses?
- e. It was observed that the borrower was a pensioner. Why weren't the deductions made from his pensions?
- f. If the borrower continues to not service this loan as is currently the case, what recourse does the Ministry intend to take?

NON- REGISTRATION AND NON-PAYMENT OF REFINANCED HOUSING MORTGAGE –\$26,938.23.

4. 42 A review of Payment Vouchers and associated records maintained by the Ministry of Housing, Belmopan, unearthed Smart Stream Voucher #33017/84803/670/629(002348) (03-04) dated September 3rd 2004 for \$24,164.22 made payable to a Credit Union on behalf of a borrower.

4.43 The Smart Stream Voucher's comment field indicated that the Ministry of Housing paid off/refinanced the borrower's housing loan, which was in arrears with the Credit Union.

4. 44 The outstanding loan at the time of the loan refinancing by the Ministry of Housing was as illustrated below:

Principal	\$ 23,422.48	
Interest	\$ 655.83	(As at 23.08.2004)
Daily Interest	\$ 7.81	
Interest on loan	\$ 741.74	(As at 03.09.2004)
Total Loan Paid	\$ 24,827.86	
Off/Refinanced		

8.5% Simple Interest (Housing & Planning Administrative Fee)	\$2,110.37
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**Amount Payable To The
Government of Belize** **\$ 26,938.23**

4. 45 Despite the fact that in excess of two and half (2 ½) years had elapsed since this loan refinancing, Audit’s verification with the Mortgage Unit and the Director of Housing and Planning revealed that there existed no record of this loan received by the borrower. No one could inform the Auditors of: -

- a. The terms of repayment of the loan.
- b. Collateral obtained by the Ministry of Housing.
- c. Evidence that the loan was being serviced.

4. 46 After several attempts, the Inspecting Audit Officer spoke with the borrower who was uncertain whether the \$24,164.22 which he received from the Ministry of Housing to clear his Credit Union debt, was a loan or a grant.

4. 47 The Office of the Auditor General noted with grave concern the practice of the Ministry of Housing paying off/refinancing loans in arrears for individuals, originally secured from private sector financial institutions and not obtaining proper collateral. In all cases, if audit had not come across a copy of the Smart Stream Voucher this office would not have been aware of these loans.

MISSING DOCUMENTATION (HOME IMPROVEMENT LOANS).

4. 48 Through perusal of the Ministry of Housing’s records for period 2000 to 2006, the Office of the Auditor General sampled one hundred and thirty-six (136) Home Improvement Loans approved and disbursed in an attempt to establish that

there existed loan accounts at the collection unit of the Housing and Planning Department, Belize City.

- 4. 49** Of the one hundred and thirty-six (136) Home Improvement Loans disbursed by the Ministry of Housing, Belmopan, the Revenue Unit at the Housing Department, Belize City, could not produce for audit inspection twenty-three (23) of the records valuing \$71,699.65.

Non-repayment of Home Improvement Loans

- 4. 50** Through verification with the Revenue Unit at the Housing and Planning Department, Belize City, it was established that **no payment** was made in respect of eighty-one (81) or (89.6%) of the one hundred and thirty-six (136) Home Improvement Loans disbursed by the Ministry of Housing. The amount outstanding on these loans totaled (\$169,843.72).

- 4. 51** It was noted that a number of recipients of these Home Improvement Loans were Public Officers and it is our opinion that recovery could have been secured through paysheet deduction agreements at the loan approval stages. The Office of the Auditor General questioned the Chief Executive Officer as to why legal action had not been pursued to ensure that these loans were repaid. A response in this regard is awaited.

Loan Approvals Not Presented.

- 4. 52** Approved Home Improvement Loan Applications for the following periods were not presented for inspection.

2000/2001

2001/2002

2002/2003

2005/2006

4. 53 In addition, some thirty-five (35) loans were seen disbursed in fiscal years 2003/2004 and 2004/2005 totaling \$69,266.36 but the Approved Home Improvement Loan Applications were not presented for audit inspection.

Director of Public Prosecution

Overpayment of Entertainment Allowance- \$5,000.00:

- 4. 54** A review of Smart Stream Accounts Payable and Payroll 2003/2004 transactions revealed that the former Director of Public Prosecutions was apparently overpaid entertainment allowance totaling \$5,000.00.
- 4. 55** On March 23, 2006, the Director of Public Prosecution, after reviewing his office records, acknowledged the overpayment and proposed to repay \$1,000.00 monthly. Scrutiny of the Smart Stream Payroll Program reflected that the Director of Public Prosecutions repaid a total of Four Thousand Five Hundred Dollars (\$4,500.00) through salary deductions during the period 16/4/06 to 31/8/06. To date, the Office of the Auditor General has not been informed whether the balance of \$500.00 has been recovered, despite the fact that the Government of Belize no longer employs this officer.

CUSTOMS DEPARTMENT, BELIZE CITY

Import Duty Refunds Incorrectly Paid

- 4. 56** Through scrutiny of the Deposit Register for Account 604062 (Bill of Sight) and associated Provisional and Adjusting Customs Entries, the Office of the Auditor General observed where twelve custom duty refund vouchers totaling Two Thousand Six Hundred Two dollars and four-cents (\$2,602.04) were incorrectly paid to an importer.
- 4. 57** These refund payments were in respect of Provisional Entries, which were not perfected within the stipulated three months grace period, as, required by Section 24 of Chapter 49 the Revised Substantive Laws of Belize 2000 –2003, and were subsequently transferred to revenue by the Customs Department. Nonetheless, the Office of the Auditor General observed where the same provisional entries were still perfected and differences refunded by the Customs Department despite the deposits having been transferred to revenue.
- 4. 58** In light of the above, the Office of the Auditor General recommended that:-
- a. The incorrectly paid refunds are recovered from the importer since the grace period had expired and no approval for extension or refund was seen.
 - b. The deposit account is adjusted (credited) to compensate for the double charges as a result of the transfers to revenue and subsequent adjusting entries.
- 4. 59** To date, the Office of the Auditor General has not received a response from the Comptroller of Customs in this regard.

Provisional Entries Not Perfected

4. 60 Based on our audit sample of transactions charged to this below-the-line account (604062) during January 2005 to October 2006, one hundred and fifteen (115) provisional entries totaling \$717,018.32 were observed transferred to revenue after the expiry of the three-month grace period or extension granted by the Comptroller of Customs.

4. 61 The deposits were transferred to revenue by the Customs Department because the importers, or their authorized agents, had not produced satisfactory evidence of the values imported, and perfected the customs entries to the Comptroller within the grace period stipulated at Section 24 of Chapter 49 of the Revised Laws of Belize.

4. 62 Based on the above, the Office of the Auditor General was very concerned and asked the Comptroller of Customs to say:

- a)** Why were importers not making a special effort to provide the Comptroller of Customs with the required particulars to perfect provisional entries?
- b)** Is the Comptroller of Customs satisfied that the deposits made in respect of Provisional Entries, which importers processed, were indeed reflective of the duties payable on the goods imported?
- c)** What is being done to improve the rate of perfecting provisional entries?

Reconciliation.

- 4. 63** This Bill of Sight deposit account (604062) has not been reconciled for numerous years. Discussion with the Comptroller of Customs and the Finance Officer revealed that no reconciliation has been done prior to and during their tenure in their respective positions at the Customs Department. Given the activity level and high value transactions that were charged against this below-the-line account it is imperative that a concerted effort be undertaken by the Comptroller of Customs and the Accountant General's Department to reconcile it in accordance with Financial Order #536.

MINISTRY OF WORKS

Public Works San Ignacio Contract No 88/01-02 (\$70,962.00)

- 4. 64** A review of the contract files maintained at the Department of Works, San Ignacio, disclosed that Contract No. 88/01-02 dated 20 December 2001 for Seventy Thousand Nine Hundred and Sixty-Two Dollars (\$70,962.00) was issued to a contractor for “Construction of a volleyball court 20’ X 40’, five a side field, people’s park 125’ X125’ to include 2 only swings, 2 only slides, 2 only see-saws, 16 concrete benches, 1 only monkey bar, 4” thick concrete walkways, concrete bleachers” in Santa Familia Village.
- 4. 65** Audit visited the site where the park was constructed to verify the works performed as per contract. The volleyball court could not be located due to the fact that the area surrounding the park was overgrown with bush.
- 4.66** Attempts were made to locate the contractor to find out where he had constructed the volleyball court; this proved futile. The District Technical Supervisor (DTS) Cayo was contacted to assist us in locating the court, as he was the person who had certified payments for the contractor.
- 4. 67** The District Technical Supervisor confirmed that the contractor had indeed constructed a volleyball court in the village, but it was not made of concrete. Instead an area had been built up with sand to form the court. According to him, the park was never properly maintained since construction of the court. As a result, the court was overgrown with bush of four feet in height, which made it difficult to pinpoint where the court was actually built.
- 4. 68** At the time of writing the report, Audit was not shown where the volleyball court had been built.

4. 69 While we viewed the intent of providing such recreational facility to the village a good gesture, at the time of inspection there was nothing on hand to show that a volleyball court ever existed, which raised the question of whether Government got value for money as the bill of quantities/estimate did not provide sufficient information to determine the cost of the Volleyball Court.

Dilapidated Houses

4. 70 During an audit of the Public Works Department in San Ignacio it was noted that there were two unoccupied buildings on the compound. One was a white wooden structure with green trim that had two doors, two bedrooms, a bathroom and measured 12 feet 7 inches by 26 feet 5 inches. It carried a verandah (6 feet 4 inches by 10 feet 10 inches) and was three block heights from the ground. It was learnt that this building was previously used as a “foreman’s quarters” – a practice which was discontinued approximately nine years ago. The house was in a dirty and unkempt condition, although the structure itself was in good condition.

4. 71 The second building, which was recently renovated, was previously used as the District Technical Supervisor’s quarters. The original building measured 25 feet by 36 feet 5 inches and a recent extension measures 10 feet 25 inches by 25 feet. This building carries a verandah measuring 6 feet 11 inches by 28 feet 5 inches). The building was neglected, untidy, and unclean. It was also in need of minor repairs.

4. 72 The Audit Office believes that instead of utilizing the services of hotels for Ministry of Works’ personnel traveling to San Ignacio from other districts, these buildings should be used as guest houses, or converted to offices for other departments or sold to the public by tender.

DEPARTMENT OF TRANSPORT DANGRIGA

4. 73 An Audit inspection of Certificate of Title maintained by the Department of Transport Dangriga, during the period April 2004 to March 2007 revealed at least 11 cases of suspected fraudulent processing of Motor vehicles. The following were observed to be practiced by the Department of Transport Dangriga:

 Previous Certificate of Title quoted in respect of change of ownership-recorded dates that were far earlier than the “year of manufacture” of vehicle now being processed.

 Change of plate transactions were effected without recording the previous plate number of the respective vehicle. This was done to discourage tracing of vehicle history.

 Vehicle Identification Numbers quoted upon Transfer, Sale and Change of Plate of a vehicle disclosed completely different particulars to the vehicle involved in the transaction when checked by Audit.

 Motor Vehicle License Plates of retired/unsalvageable vehicles were utilized to register/transfer new vehicles.

 Certificate of Titles issued to a particular vehicle were forged and utilized on other vehicles.

 As a result, Government of Belize suffered possible loss of revenue due to non-payment of Custom duties. Despite my report and reminders forwarded to the Ministry, this Office is still awaiting a response.

Motor Vehicle License Sticker

- 4. 74** A total of twenty-six (26) motor vehicle license stickers received by the Department of Transport, Dangriga were not accounted for during the Audit Inspection. In its report to the department Audit suggested that efforts be made to ascertain the whereabouts of the stickers but to date no response has been received.

APPENDIX I

STATEMENT "A": ABSTRACT BY HEAD OF REVENUE AND EXPENDITURE COMPARED WITH THE ESTIMATES

HEAD OF REVENUE	ACTUAL 2001/2002	ESTIMATE 2002/2003	ACTUAL 2002/2003
Recurrent			
01 Tax Revenue			
0101 Taxes on Income & Profits		-85,324,500	-78,937,686
0102 Taxes on Property		-5,400,890	-2,449,004
0103 Taxes on Int'l Trade & Transactions		-144,527,903	-162,228,192
0104 Taxes on Goods & Services		-117,357,041	-113,334,652
TOTAL	0.00	-352,610,334	-356,949,534
NET INCREASE			
02 Non-Tax Revenue			
0201 Licences		-7,240,321	-7,548,531
0202 Rent & Royalties		-8,903,701	-8,399,978
0301 Government Departments		-20,385,784	-20,215,477
TOTAL	0.00	-36,529,806	-36,163,986
TOTAL CURRENT REVENUE	0.00	-389,140,140	-393,113,520
TOTAL CAPITAL REVENUE	0.00	-144,977,309	-175,587,378
TOTAL CONSOLIDATED FUND REVENUE	0.00	-534,117,449	-568,700,898

RECURRENT EXPENDITURE	ESTIMATES 2002/03	SUPPLEM PROVISION 2002/03	TOTAL PROVISION 2002/03	ACTUAL 2002/03	(EXCESS)/ SAVINGS 2002/03
11:OFFICE OF THE GOVERNOR GENERAL	216,652	75,659	292,311	1,157	291,154
12:JUDICIARY	2,956,035	188,154	3,144,189	116,263	3,027,926
13:LEGISLATURE	1,046,993	65,389	1,112,382	31,794	1,080,588
14:MINISTRY OF THE PUBLIC SERVICE	4,686,544	586,284	5,272,828	200,933	5,071,895
15:DIRECTOR OF PUBLIC PROSECUTIONS	562,517	51,093	613,610	512,661	100,949
16:AUDITOR GENERAL	647,034	43,788	690,822	1,270	689,552
17:OFFICE OF THE PRIME MINISTER	1,103,106	1,910,474	3,013,580	134,803	2,878,777
18:MINISTRY OF FINANCE	156,552,549	12,073,004	168,625,553	12,238,784	156,386,769
19:MINISTRY OF HEALTH, DEFENCE AND LABOUR	35,705,525				
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM	7,836,899	857,748	8,694,647	84,811	8,609,836
21:MINISTRY OF EDUCATION, CULTURE, YOUTH & SPORTS	83,147,508	2,554,807	85,702,315	4,284,113	81,418,202
22:MINISTRY OF AGRICULTURE AND FISHERIES	4,000,228	268,714	4,268,942	18,900	4,250,042
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT	5,977,932	89,190	6,067,122	326,014	5,741,108
24:MINISTRY OF INVESTMENT AND TRADE	-	-	-	-	-
25:MINISTRY OF TOURISM	1,107,094	46,020	1,153,114	52,679	1,100,435
26:MINISTRY OF PUBLIC UTILITIES	-	-	-	-	-

27:MINISTRY OF HUMAN DEVELOPMENT AND HOUSING	3,012,143	77,032	3,089,175	61,244	3,027,931
28:MINISTRY OF INDUSTRY AND COMMERCE	-	-	-	-	-
29:MINISTRY OF WORKS, TRANSPORT AND COMMUNICATIONS	7,096,615	659,329	7,713,990	693,651	7,020,339
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES	25,039,997	1,930,538	26,970,535	289,058	26,681,477
31:ATTORNEY GENERAL'S MINISTRY	1,524,291	205,133	1,729,424	2,708	1,726,716
32:MINISTRY OF NATIONAL DEVELOPMENT	459,132	72,900	532,032	943	531,089
33:MINISTRY OF HOUSING	4,776,243	271,047	5,047,290	1,749,467	3,297,823
34:MINISTRY OF RURAL DEVELOPMENT	897,282	34,380	931,662	4,651	927,011
35:MINISTRY OF LOCAL GOVERNMENT	5,060,719	187,027	5,247,746	6,926	5,240,820
36:MINISTRY OF BUDGET MANAGEMENT	2,652,038	118,830	2,770,868	12,266	2,758,602
37:MINISTRY OF DEFENCE	15,926,132	1,083,752	17,009,884	343,035	16,666,849
TOTAL RECURRENT	371,991,208	25,568,652	397,517,906	21,263,551	376,254,355

CAPITAL II	ESTIMATES 2002/03	PROVISION 2002/03	PROVISION 2002/03	ACTUAL 2002/03	SAVINGS 2002/03
13:LEGISLATURE	-	47,445	47,445	47,445	0
14:MINISTRY OF PUBLIC SERVICE	241,200	936,375	1,177,575	1,078,358	99,217
17:OFFICE OF THE PRIME MINISTER	-	719,334	719,334	719,333	1
18:MINISTRY OF FINANCE	5,739,720	14,627,545	20,367,265	19,824,967	542,298
19:MINISTRY OF HEALTH AND LABOUR	6,397,065	785,682	7,182,747	6,155,267	1,027,480
20:MINISTRY OF FOREIGN AFFAIRS					
21:MINISTRY OF EDUCATION	5,316,818	2,323,022	7,639,840	6,915,863	723,977
22:MINISTRY OF AGRICULTURE AND FISHERIES	2,438,706	437,796	2,876,502	2,845,856	30,646
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT	3,065,400	7,609,934	10,683,098	10,502,266	180,832
25 MINISTRY OF TOURISM AND CULTURE	1,272,356	471,339	1,743,695	1,706,071	37,624
27:MINISTRY OF HUMAN DEVELOPMENT	2,294,632	60,689	2,355,321	1,894,934	460,387
29:MINISTRY OF WORKS, TRANSPORT AND COMMUNICATIONS	21,503,040	8,303,553	29,806,593	25,480,722	4,325,871
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES	2,735,859	468,526	3,204,385	2,583,806	620,579
31:ATTORNEY GENERAL'S MINISTRY	178,718	959,925	1,138,643	1,034,114	104,529
32:MINISTRY OF NATIONAL DEVELOPMENT	4,500,958	175,900	4,676,858	3,375,865	1,300,993
33:MINISTRY OF HOUSING & URBAN RENEWAL	1,631,240	1,079,661	2,710,901	2,632,484	78,417
34:MINISTRY OF RURAL DEVELOPMENT	1,179,891	353,498	1,533,389	1,301,205	232,184
35:MINISTRY OF LABOUR; RURAL DEV	2,113,321	8,336	2,121,657	878,523	1,358,134

36MINISTRY OF BUDGET MANAGEMENT	2,510,484	225,639	2,736,123	1,937,909	798,214
37:MINISTRY OF DEFENCE, HOUSING, YOUTH AND SPORTS	175,850	394,754	570,604	555,622	14,982
INDEXED WASTE MANAGEMENT	4,600,000	1,915,985	6,515,985	6,028,568	487,417
Grand Total	67,895,258	42,997,805	110,900,827	98,593,573	12,422,254

CAPITAL III	APPROVED ESTIMATES 2002/03	SUPPLEMENT PROVISION 2002/03	TOTAL PROVISION 2002/03	ACTUAL 2002/03
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14:MINISTRY OF PUBLIC SERVICE		113,214	113,214	113,214
17:OFFICE OF THE PRIME MINISTER	200,000	-	551,690	492,357
18:MINISTRY OF FINANCE	17,250,000	10,170,405	27,420,405	26,251,921
19:MINISTRY OF HEALTH AND LABOUR	3,334,470	43,459	3,377,929	617,798
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM		413,580	413,580	413,580
21:MINISTRY OF EDUCATION	12,573,384	65,033	12,638,417	9,807,267
22:MINISTRY OF AGRICULTURE AND FISHERIES	4,112,013	1,841,887	5,953,900	3,532,950
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT	2,466,000	2,124,262	4,590,262	3,352,859
25:MINISTRY OF TOURISM & CULTURE	3,021,400	1,721,744	4,743,144	4,721,744
27:MINISTRY OF HUMAN DEVELOPMENT	410,000	-	410,000	61,886
29:MINISTRY OF WORKS, TRANSPORT AND COMMUNICATIONS	45,373,826	1,522,139	46,895,965	14,853,209
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES	405,000	1,156,696	1,561,696	1,519,429
31:ATTORNEY GENERAL'S MINISTRY	8,400	559,553	567,953	559,553
32:MINISTRY OF NATIONAL DEVELOPMENT	8,617,764	3,577,360	12,195,124	3,892,279
33:MINISTRY OF HOUSING AND URBAN RENEWAL	5,446,859	3,724,223	9,171,082	9,170,861
34:MINISTRY OF RURAL DEVELOPMENT	35,400	288,000	323,400	305,296
36:MINISTRY BUDGET MANAGEMENT	216,000	221,265	437,265	255,504
37:MINISTRY OF DEFENCE	660,444	30,028	690,472	30,027
Grand Total	104,130,960	27,459,634	131,942,284	79,951,734

**STATEMENT “B”: STATEMENT OF ASSETS AND LIABILITIES AT THE CLOSE
OF THE FINANCIAL YEAR, INCLUDING BALANCE IN THE CONSOLIDATED
REVENUE FUND**

This statement is incomplete and has therefore not been attached.

**STATEMENT "C"(1): DETAILED STATEMENT OF ACTUAL REVENUE AND
EXPENDITURE COMPARED WITH ESTIMATES FOR 2002/2003**

Head of Revenue	Estimate	Actual	More Than/ Less Than
Taxes On Income and Profit			
10101 Income Tax (PAYE)	21,400,000.00	21,689,624.00	-289,624.00
10102 Income Tax (Companies)	110,000.00	202,714.00	-92,714.00
10103 Income Tax (Arrears)	2,576,500.00	1,102,537.00	1,473,963.00
10104 Income Tax (Withholding)	2,900,000.00	3,529,302.00	-629,302.00
10105 Income Tax (Business)	58,200,000.00	52,316,652.00	5,883,348.00
10106 Income Tax (Individual)	70,000.00	66,576.00	3,424.00
10107 Income Tax (Penalties)	68,000.00	30,280.00	37,720.00
Taxes On Property			
10201 LandTax	3,797,504.00	2,372,692.00	1,424,812.00
10202 Estate Duty	3,386.00	44,237.00	-40,851.00
10203 Speculation Fee	1,600,000.00	32,075.00	1,567,925.00
Taxes on International Trade and Transactions			
10301 Import Duty	70,934,619.00	72,680,610.00	-1,745,991.00
10302	0.00	4,578.00	-4,578.00
10304 Revenue Replacement Tax	56,985,284.00	74,800,383.00	-17,815,099.00
10305 Goods Intransit Admin. Charges	1,324,000.00	1,308,100.00	15,900.00
10308 Excise Duties	9,480,000.00	7,631,407.00	1,848,593.00
10307 Goods Intransit-Social Fee	5,804,000.00	5,803,115.00	885.00
Taxes on Goods, Transactions and Services			
10401 EntertainmentTax	25,000.00	278.00	24,722.00
10402 Stamp Duties (other dept.)	14,526,000.00	14,034,245.00	491,755.00
10403 Toll Fee	165,000.00	143,140.00	21,860.00
10404 Taxes on Foreign Currency Transaction	9,000,000.00	8,224,930.00	775,070.00
10405 Value Added Tax (arrears)	321,253.00	44,323.00	276,930.00
10406 VAT Penalties &Interest	225,586.00	0.00	225,586.00
10407 VAT Penalties	16,992.00	12.00	16,980.00
10408 Sales Tax	92,275,690.00	90,721,467.00	1,554,223.00
10409 Sales Tax Penalties &Interest	801,520.00	166,255.00	635,265.00
Licences			
	72,353.00	354,137.00	-281,784.00
10503 Distillery	0.00	4,395.00	-4,395.00
10504 Sand Diggers	0.00	565.00	-565.00
10505 Air Service Licences	38,175.00	37,585.00	590.00

10506 Lottery	21,795.00	27,850.00	-6,055.00
10507 Private Warehouse Licences	146,863.00	129,268.00	17,595.00
10508 Wiremen and other Electrical	2,405.00	0.00	2,405.00
10514 Radio	375,000.00	131,226.00	243,774.00
10515 B.T.L.	135,000.00	123,805.00	11,195.00
10516 Television	0.00	300.00	-300.00
10517 Cable TV	39,515.00	196,715.00	-157,200.00
10601 Motor Vehicle Registration	3,337,203.00	3,331,516.00	5,687.00
10602 Motors Drivers License	884,202.00	824,120.00	60,082.00
10603 Firearms	334,562.00	383,666.00	-49,104.00
10604 Wild Games	2,321.00	850.00	1,471.00
10605 Marriage	60,000.00	78,233.00	-18,233.00
10606 other misc. Licence	1,790,927.00	1,251,599.00	539,328.00

Rents and Royalties

10509 Port License	500,000.00	0.00	500,000.00
10510 Registration of Ships	1,600,000.00	3,555,671.00	-1,955,671.00
10511 Registration of IBC's	1,540,955.00	58,576.00	1,482,379.00
10513 Annual Permit Fees from Crown Lands	0.00	3,800.00	-3,800.00
10518 Registration of Companies	200,000.00	519,910.00	-319,910.00
10519 Registration of Trademarks	19,968.00	62,351.00	-42,383.00
10520 Registration of Professionals	33,572.00	53,785.00	-20,213.00
10521 Registration of insurance Companies	0.00	1,944,058.00	-1,944,058.00
10501 Banks and Insurance Companies	2,200,000.00	33,851.00	2,166,149.00
10701 Royalties on Forest Produce	300,000.00	598,296.00	-298,296.00
10702 Rents on Government Building & Furniture	72,195.00	75,951.00	-3,756.00
10703 Rents on National Lands	1,650,000.00	757,148.00	892,852.00
10704 Rents from Central Authority House	548,860.00	558,163.00	-9,303.00
10705 Rents of Hattievill Houses	7,100.00	45.00	7,055.00
10706 Warehouse Rents	229,551.00	211,844.00	17,707.00
10522 Insurance Penalties	1,500.00	380.00	1,120.00

Judiciary

11301 Fines of Court	1,350,000.00		1,350,000.00
11401 Fees- Civil Offences	600,000.00	1,135,889.00	-535,889.00
11402 Fees of Court	230,000.00	293,243.00	-63,243.00
		222,179.00	-222,179.00

Audit

11604 Contribution to Audit	10,000.00	950.00	9,050.00
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Ministry of Finance

10902		580.00	-580.00
11704		174.00	-174.00
11710		900.00	-900.00
11711		5.00	-5.00

11904		4,098.00	-4,098.00
12301		114,549.00	-114,549.00
11101 Interest on Deposits	1,000,000.00		1,000,000.00
11404 Revenue Seizures, Penalties, etc.	123,491.00	177,382.00	-53,891.00
12101 Sundries	3,400,000.00	4,970,272.00	-1,570,272.00
12305 Reimbursement-Overseas Aid Scheme		79,483.00	-79,483.00
			0.00
Accountant General			0.00
12102 Contribution to W & O Pensions	475,000.00	479,106.00	-4,106.00
12103 Contribution to National Assembly Pension Scheme	40,000.00	31,506.00	8,494.00
			0.00
Customs and Excise			0.00
11701 Receipt for Extra Serv.-Customs Staff	100,543.00	519,843.00	-419,300.00
			0.00
Ministry of Education and Sports			0.00
11102		6,039.00	-6,039.00
11602 Fees-Other Secondary School	6,000.00	6,641.00	-641.00
			0.00
Ministry of Agriculture and Fisheries			0.00
11403		143.00	-143.00
12001 Receipt-Central Farm & Agri. Station	4,000.00	160.00	3,840.00
12003 Sale of Livestock & Miscellaneous Ser.	3,500.00	0.00	3,500.00
			0.00
Ministry of Natural Resources			0.00
Surveys			0.00
11705 Sale of Maps	63,000.00	51,647.00	11,353.00
11706 Fees-Geology	10,000.00	7,402.00	2,598.00
11715 Registry Fees	600,000.00	680,911.00	-80,911.00
12101 Sundries Lands	72,000.00	67,429.00	4,571.00
			0.00
Forestry			0.00
12004 Revenue Producing Operations	300,000.00	576.00	299,424.00
			0.00
Ministry of Housing Urban Renewal			0.00
Post Office			0.00
11403 Traffic Imbalance Dues	590,000.00	422,549.00	167,451.00
11801 Sale of Postage Stamps & Postal Matters	1,584,997.00	1,750,866.00	-165,869.00
11802 Commission on Money & Postal Orders	30,797.00	62,672.00	-31,875.00
11803 Rents of Post Office Boxes	273,550.00	189,776.00	83,774.00
11804 Shares-Postage on Parcels -Other Countries	300,000.00	421,666.00	-121,666.00
11806 Parcel Clearance Fees	15,000.00	55,885.00	-40,885.00
11807 Miscellaneous	1,010.00	2,140.00	-1,130.00

11808 Philatelic Sales	35,000.00	27,167.00	7,833.00
11809 Express Mail Service	283,515.00	162,688.00	120,827.00
Printing Department			0.00
11901 Sale of Printed Forms & Stationery	176,500.00	73,965.00	102,535.00
11902 Gazette Notice, Advertisement	70,000.00	345.00	69,655.00
11903 Production of Lottery Books	120,000.00	10.00	119,990.00
11904 Sale of Official Publications	30,000.00	5,330.00	24,670.00
Ministry of Home Affairs, Immigration & Nationality			
11301		4,430.00	-4,430.00
11701		14,095.00	-14,095.00
12101		10,300.00	-10,300.00
11606 Nationality/Citizenship Fees	3,306,488.00	1,117,182.00	2,189,306.00
11607 Passport Fees	925,855.00	799,654.00	126,201.00
11608 Permits/Visas	2,200,128.00	2,148,413.00	51,715.00
11609 Late Fees Immigration	46,810.00	52,827.00	-6,017.00
Ministry of Tourism and Culture			
11605 Receipt From Altun Ha & Xunantunich	295,000.00	0.00	295,000.00
Ministry of Works			
10901 Sale of Government Stores	1,500.00	20.00	1,480.00
10902 Sale of P.W.D. Unallocated Stores	45,000.00	45,676.00	-676.00
11702 Fees for Service of P.W.D. Staff	1,000.00	819.00	181.00
10904		4,852.00	-4,852.00
			0.00
Civil Aviation Department			0.00
11707 Overtime Dues Airport	120,000.00	54,734.00	65,266.00
11708 Landing Fees, Airfield	85,000.00	93,167.00	-8,167.00
11709 Hanger 7 Parking Fees	1,500.00	1,691.00	-191.00
			0.00
Department of Transport			0.00
11302 Traffic Enforcement/Parking Tickets	200,000.00	202,353.00	-2,353.00
11710 Axel Fees	159,600.00	131,305.00	28,295.00
Ministry of Health			
11703 Hospital Fees	1,000,000.00	585,699.00	414,301.00
Ministry of Budget MGMT, Investment & Public Utilities			
11704 Fees Export Processing Zone	100,000.00	161,526.00	-61,526.00

Transfers

12201 Contribution from Central Bank/BEL	4,000,000.00	3,322,881.00	677,119.00
12202 Transfer Airport Authority		0.00	0.00
12203 Contribution from Bze Port Authority	500,000.00	500,000.00	0.00
12207 Transfer From BSSB	1,000,000.00	0.00	1,000,000.00

Repayment of Loans

11102 Scholarship Loans Fund	5,000.00	337.00	4,663.00
11103 Other Miscellaneous interest	150,000.00	193,577.00	-43,577.00
11104 Other Miscellaneous Repayment	280,000.00	384,376.00	-104,376.00
12302 C.D.B. Port Loan	3,200,000.00	1,208,046.00	1,991,954.00

Oil Mining & Prospecting Licences

10512 Oil Mining & Prospecting Licences	430,000.00	638,849.00	-208,849.00
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Sale of Crown Lands

10801 Sale of Crown Lands	5,200,000.00	4,820,382.00	379,618.00
10903 Sale of Equipment	50,000.00	0.00	50,000.00
10802 Sale of Vehicle	250,000.00	257,659.00	-7,659.00

Dividends

11201 Dividends from B.T.L.	410,000.00	216,576.00	193,424.00
11203 Sale of Building & Other Assets	150,000.00	0.00	150,000.00

Total Recurrent Revenue

0.00

Capital Revenue

0.00

0.00

48401 Sale of Equity		15,575,758.00	-15,575,758.00
48402 Ministry of Economic Development		13,000.00	-13,000.00
48403 Economic Citizenship Programme		383,110.00	-383,110.00
48405 Health Care Financing		50,274.00	-50,274.00
48406 Dept Service Receipt	10,000,000.00	192,749.00	9,807,251.00
48412 Return of Equity	25,000,000.00	8,500,000.00	16,500,000.00

Grants

48501 Grants-Capital 111 Projects	14,457,243.00	18,790,005.00	-4,332,762.00
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Loan Receipts

49301 Caribbean Development Bank		3,375,938.00	-3,375,938.00
49306 International Bank for Reconstruction		4,794,925.00	-4,794,925.00

49307 Other Foreign	75,295,066.00	77,103,047.00	-1,807,981.00
49310 International Corporation & Development		1,330,587.00	-1,330,587.00
49311 Inter-American Development Bank		5,927,455.00	-5,927,455.00
49312 Kuwait Fund		130,543.00	-130,543.00
49313 Organization of Petroleum Exporting		2,365,656.00	-2,365,656.00
49314 Royal Merchant Bank		164,884.00	-164,884.00
49401 Republic of China		21,289,110.00	-21,289,110.00
49404 Special Reconstruction Fund (Loan)	5,900,000.00	1,217,966.00	4,682,034.00
49501 Indexed Environment Receipt	4,600,000.00	6,239,107.00	-1,639,107.00
Others	4,000,000.00		
TOTAL	544,017,449.00	568,700,897.00	-24,683,448.00

**STATEMENT "C"(2): DETAILED STATEMENT OF ACTUAL EXPENDITURE
COMPARED WITH ESTIMATES FOR 2002/2003**

RECURRENT EXPENDITURE	ESTIMATES 2002/03	SUPPLEM PROVISION 2002/03	TOTAL PROVISION 2002/03	ACTUAL 2002/03	(EXCESS)/ SAVINGS 2002/03
11:OFFICE OF THE GOVERNOR GENERAL					
11017:Governor General's Office & Res	202,169	75,659	277,828	281,709	(3,881)
11021:Belize Advisory Council	14,483	-	14,483	6,729	7,754
Total Head 11	216,652	75,659	292,311	288,437	3,874
12:JUDICIARY					
12017:General Registry	640,571	33,703	674,274	664,419	9,855
12021:Court of Appeal	584,222		584,222	578,550	5,672
12031:Supreme Court	734,521	52,555	787,076	774,804	12,272
12041:Magistrate Court Belize City	570,725	95,113	665,838	662,508	3,330
12052:Magistrate Court Corozal	73,918	-	73,918	75,103	(1,185)
12063:Magistrate Court Orange Walk	71,797		71,797	69,069	2,729
12078:Magistrate Court Belmopan	67,420	6,407	73,827	71,206	2,621
12084:Magistrate Court San Ignacio	81,270		81,270	70,409	10,861
12095:Magistrate Court Dangriga	67,967	376	68,343	66,760	1,583
12106:Magistrate Court Punta Gorda	63,624		63,624	62,568	1,056
Total Head 12	2,956,035	188,154	3,144,189	3,095,395	48,794
13:LEGISLATURE					
13017:National Assembly	784,949	20,603	805,552	787,411	18,141
13028:Integrity Commission	53,667		53,667	14,519	39,148
13038:Ombudsman	124,616	12,207	136,823	132,260	4,563
13048:Contractor General	83,761	32,579	116,340	116,337	3
Total Head 13	1,046,993	65,389	1,112,382	1,050,528	61,854
14:MINISTRY OF THE PUBLIC SERVICE					
14017:General Administration	2,661,599	457,373	3,118,972	3,086,296	32,676
14028:Establishment Training	857,293	108,711	966,004	963,915	2,089
14038:Public Service Commission	299,381	4,853	304,234	302,921	1,313
14058:Record Management	82,476		82,476	61,876	20,600
14081-136-Elections & Boundaries	714,409	15,347	729,756	725,597	4,159
14078:Administrative Reform	71,386		71,386	55,253	16,133
Total Head 14	4,686,544	586,284	5,272,828	5,195,859	76,969
15:DIRECTOR OF PUBLIC PROSECUTIONS					
15017:General Administration	460,810	51,093	511,903	506,466	5,437
15021:Civilian Prosecution Unit	101,707	-	101,707	100,895	812
Total Head 15	562,517	51,093	613,610	607,361	6,249

16:AUDITOR GENERAL					
16017:General Administration	545,832	38,151	583,983	583,390	593
16028:Belmopan Administration	101,202	5,637	106,839	106,265	574
Total Head 16	647,034	43,788	690,822	689,655	1,167
17:OFFICE OF THE PRIME MINISTER					
17017:General Administration	808,060	1,014,680	1,822,740	1,790,886	31,854
31048:Communication Unit	280,046	895,794	1,175,840	1,169,183	6,657
25021:Belize Broadcasting Authority	15,000		15,000	3,875	11,125
Total Head 17	1,103,106	1,910,474	3,013,580	2,963,944	49,636
18:MINISTRY OF FINANCE					
18017:General Administration	30,418,641	4,702,298	35,120,939	34,859,266	261,673
18038:Supervisor of Insurance	180,803	746	181,549	134,575	46,974
18058:Public Debt Services	95,080,776	2,253,341	97,334,117	97,334,115	2
			-		-
180:TREASURY			-		-
18071:Treasury Personnel	619,844	10,455	630,299	618,068	12,231
18091:Treasury Payable	162,583	44,816	207,399	207,362	37
18111:Treasury Pay Section	193,295	99,176	292,471	292,404	67
18152:Sub Treasury Corozal	80,231	3,945	84,176	84,936	(760)
18163:Sub Treasury Orange Walk	99,982	1,730	101,712	100,419	1,293
18178:Sub Treasury Belmopan	105,528		105,528	94,354	11,174
18184:Sub Treasury San Ignacio	90,508	1,400	91,908	90,844	1,064
18195:Sub Treasury Dangriga	93,328	1,715	95,043	93,560	1,483
18206:Sub Treasury Punta Gorda	106,604		106,604	77,092	29,512
182:CUSTOMS & EXCISE			-		-
18211:Customs & Excise Belize City	3,353,619	262,682	3,616,301	3,613,515	2,786
18221:Customs & Excise San Pedro	79,392	40,687	120,079	119,817	262
18232:Customs & Excise Corozal	888,380	32,070	920,450	916,957	3,493
18243:Customs & Excise Big Creek	56,397	14,928	71,325	67,033	4,292
18256:Customs & Excise Punta Gorda	74,543	6,220	80,763	81,213	(450)
18264:Customs & Excise Benque Viejo	297,380		297,380	277,236	20,144
1830:SALES TAX			-		-
18271:Tax Unit - Belize City	361,045	24,839	385,884	381,253	4,631
18284:Tax Unit - San Ignacio	76,945		76,945	73,935	3,010
18292:Tax Unit - Corozal	73,372		73,372	71,023	2,349
18305:Tax Unit - Dangriga	86,408		86,408	75,877	10,531
1831:INCOME TAX			-		-
18311:Income Tax General Admin.	1,331,661	41,445	1,373,106	1,317,026	56,080
18368:Income Tax Belmopan	147,182	962	148,144	137,666	10,478
18375:Income Tax Dangriga	133,678		133,678	126,108	7,570
18382:Income Tax Corozal	153,818	7,645	161,463	143,481	17,982
184:PENSIONS			-		-
18401:Pensions General	21,518,609	4,030,187	25,548,796	25,548,793	3
18411:Pensions Military	19,367	862	20,229	20,228	1
18421:Pensions Widows & Children	665,215	488,151	1,153,366	1,153,364	2

18431:Pensions Compassionate All'ce	3,415	2,704	6,119	6,118	1
Total Head 18	156,552,549	12,073,004	168,625,553	168,117,637	507,916
19:MINISTRY OF HEALTH, DEFENCE AND LABOUR					
19017:General Administration	695,368	237,833	933,201	814,307	118,894
19021:Director of Health	1,052,123	243,920	1,296,043	1,284,035	12,008
19031:Belize District Health Services	3,314,874	201,903	3,516,777	3,325,434	191,343
19041:Epidiomology Unit	-	7,740	7,740	7,740	(0)
19051:Belize School of Nursing			-	28,800	(28,800)
19061:Karl Heusner Memorial Hospital	8,503,942	167,745	8,671,687	8,654,048	17,639
19074:Cayo District Health Service	1,524,076	46,690	1,570,766	1,535,108	35,658
19083:O/Walk District Health Service	2,613,573	285,983	2,899,556	2,905,835	(6,279)
19092:Corozal District Health Service	1,474,096	136,186	1,610,282	1,633,965	(23,683)
19105:S/Creek District Health Service	1,902,731	200,913	2,103,644	2,101,913	1,731
19116:Toledo District Health Service	1,579,191	18,729	1,597,920	1,561,978	35,942
19121:Medical Supplies	9,392,623	11,902	9,404,525	6,929,041	2,475,484
19131:Medical Laboratory Services	435,332	1,878	437,210	432,931	4,279
19141:Nat'nl Engineering & M'tce Cen.	588,474	21,624	610,098	592,640	17,458
19151:Planning & Policy Unit	303,209	53,332	356,541	354,767	1,774
19168:Belmopan Hospital	2,033,872	460,059	2,493,931	2,502,825	(8,894)
30241:Nat. Drug Abuse Control Council	292,041	21,923	313,964	306,036	7,928
Total Head 19	35,705,525	2,118,360	37,823,885	34,971,402	2,852,483
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM					
20017:General Administration - Foreign Affairs	898,411	438,768	1,337,179	1,328,273	8,906
20029:United Nations	1,284,875	7,201	1,292,076	1,217,039	75,037
20039:Washington	955,802	34,807	990,609	953,284	37,325
20049:London	912,451	46,026	958,477	885,434	73,043
20059:Mexico	903,847	87,486	991,333	966,839	24,495
20069:Guatemala	523,541	26,843	550,384	554,650	(4,266)
20079:Los Angeles	296,134		296,134	281,683	14,451
20089:Brussels	574,526	104,507	679,033	663,517	15,517
20099:Cuba	461,441	109,042	570,483	564,320	6,163
20109:Tapei	352,335	2,667	355,002	299,697	55,305
20119:Cancun	157,893		157,893	149,685	8,208
20129:Chetumal	110,617	401	111,018	104,878	6,140
20139:Miami	50,152		50,152	889	49,263
20149:Geneva	354,874		354,874	127,460	227,414
Total Head 20	7,836,899	857,748	8,694,647	8,097,647	597,000
21:MINISTRY OF EDUCATION, CULTURE, YOUTH & SPORTS					
21017:General Administration	545,757	189,447	735,204	734,436	768
21028:Ministry of Education & Sports	167,892	3,167	171,059	168,200	2,859
21031:Quality Assurance & Dev. Ser.	54,844	400	55,244	53,711	1,533

21041:Education Administration Central	450,267	511	450,778	444,662	6,116
21058:Education Administration Districts	604,924	-	604,924	509,247	95,677
21061:Supplies Store	76,832	-	76,832	76,260	572
21071:Examination Unit	142,459	-	142,459	137,233	5,226
21088:Planning Unit	260,330	212,355	472,685	472,020	665
21101:Curriculum Development Unit	171,365	3,964	175,329	161,724	13,605
21111:Pre School Unit	410,439	3,564	414,003	409,793	4,210
21121:Pri. Educ. Government Schools	7,445,772	46,846	7,492,618	7,575,760	(83,142)
21131:Pri. Educ. Grant Aided Schools	42,146,246	819,855	42,966,101	42,727,516	238,585
21141:Special Education Unit	217,903		217,903	196,598	21,305
21151:Stella Maris School	373,709	20,144	393,853	389,003	4,850
21161:Edward P. Yorke High School	873,880		873,880	835,078	38,802
21171:Gwen Lizarraga High School	1,010,543	2,699	1,013,242	1,010,731	2,511
21188:Belmopan Comprehensive School	1,377,401	133,993	1,511,394	1,592,850	(81,456)
21191:Belize School of Agriculture	270,269		270,269	253,292	16,977
21203:Orange Walk Technical High School	1,087,294	3,577	1,090,871	1,087,359	3,512
21214:Mopan Technical High School	686,009	56,264	742,273	740,118	2,155
21222:Escuela Mexico Corozal	599,592	26,263	625,855	625,857	(2)
21231:Belize Rural High School	224,692	5,556	230,248	228,755	1,493
21245:Independence High School	512,510	35,471	547,981	547,465	516
21251:Grant-Aided Comm. Colleges & Sec. Schools	9,392,901	53,725	9,446,626	9,446,624	2
21271:CET - Belize City	784,574	24,293	808,867	747,697	61,170
21291:Materials Production Unit	65,804		65,804	58,937	6,867
21311:Sixth Form Institutions	3,053,884		3,053,884	2,890,420	163,464
21351:Teachers Development Unit	85,233	894	86,127	85,049	1,078
21368:Belize Archives Department	268,517	7,221	275,738	268,368	7,370
21371:National Library Service	919,952	150	920,102	920,102	-
21381:National Sports Council	576,721		576,721	575,978	743
21391:Scholarship	808,514	207,015	1,015,529	1,015,528	1
21408:Secondary School Tuition	3,651,459	355,974	4,007,433	4,007,433	-
21421:Truance Management	846,238	74,046	920,284	917,511	2,773
21431:Ladyville Technical High	452,893	765	453,658	452,873	785
21441:District Education Centre - Belize City	108,096	5,755	113,851	113,219	632
21451:St. Michael's College	446,681	46,843	493,524	496,001	(2,477)
21502:CET - Corozal	189,439		189,439	185,966	3,473
21514:CET - Cayo	170,184		170,184	170,170	14
21568:Sports Administration	38,404	336	38,740	37,325	1,415
21588:Education Support Services	176,273	7,686	183,959	181,747	2,212
21618:Tertiary & Post Secondary	76,388	26,910	103,298	106,010	(2,712)
21621:Belize School of Deaf	77,062		77,062	51,391	25,671
21638:Employment Training & Education Services	161,467	26,005	187,472	183,067	4,405
21645:Agriculture & Natural Resource Institution	175,890	13,652	189,542	189,541	1
21656:Toledo Technical High School	437,691	107,585	545,276	543,759	1,517
25051:Department of Youth	244,628	22,359	266,987	264,365	2,622
25061:Belize Youth Development Centre	227,686	9,517	237,203	239,281	(2,078)
Total Head 21	83,147,508	2,554,807	85,702,315	85,126,028	576,287

22:MINISTRY OF AGRICULTURE AND FISHERIES					
22017:Central Administration	933,576	122,890	1,056,466	1,033,198	23,268
22024:Central Farm Administration	874,457		874,457	854,378	20,079
22032:Corozal Administration	131,831	23,355	155,186	153,901	1,285
22043:Orange Walk Administration	271,713		271,713	231,196	40,517
22051:BelizenDistrict Administration	157,868		157,868	149,222	8,646
22064:San Ignacio Administration	204,854		204,854	181,452	23,402
22075:Stann Creek Administration	312,831	2,081	314,912	309,191	5,721
22086:Toledo Administration	287,604		287,604	267,829	19,775
22115:Bze. Natl. Resource College/Agri. Lynam	103,781	1,205	104,986	101,935	3,051
22121:Cooperative & Credit Union	264,341	26,641	290,982	285,409	5,573
22131:Fisheries Department	457,372	92,542	549,914	534,679	15,235
Total Head 22	4,000,228	268,714	4,268,942	4,102,391	166,551
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT					
23017:Central Administration	917,773	3,869	921,642	859,993	61,649
23028:Land Information Centre	189,660	50	189,710	175,946	13,764
23038:Physical Planning Section	137,626		137,626	132,679	4,947
23058:Survey & Mapping	404,208		404,208	308,118	96,090
23068:23068	65,088		65,088	154,148	(89,060)
23078:National Estate	248,024		248,024	231,691	16,333
23088:Land Registry	263,659		263,659	223,563	40,096
23098:Valuation	181,422	18,128	199,550	199,562	(12)
2310:LAND ADMINISTRATION	984,740	15,725	1,000,465	942,054	58,411
2317:FORESTRY ADMINISTRATION	1,633,372	23,441	1,656,813	1,462,674	194,139
23288:Conservation Division	233,259		233,259	220,154	13,105
23298:Siliviculture Operations	50,865		50,865	36,172	14,693
23308:Geology Department	222,162		222,162	221,656	506
23318:Department of the Environment	-		-	151,178	(151,178)
28028:Ministry of Industry & Commerce	205,858	27,977	233,835	232,957	878
28038:Supplies Control	92,838	-	92,838	69,116	23,722
28048:Bureau of Standards	147,378	-	147,378	137,406	9,972
Total Head 23	5,977,932	89,190	6,067,122	5,759,068	308,054
25:MINISTRY OF TOURISM					
25038:Department of Archaeology	291,915	-	291,915	267,775	24,140
25017:General Administration	376,959	46,020	422,979	433,462	(10,483)
34021:Belize Arts Council	250,849	-	250,849	235,865	14,984
34051:House of Culture	126,643	-	126,643	123,834	2,809
34068:Museum of Belize	60,728	-	60,728	51,654	9,074
					-
Total Head 25	1,107,094	46,020	1,153,114	1,112,590	40,524
27:MINISTRY OF HUMAN DEVELOPMENT AND HOUSING					
27017:General Administration - Human Dev.	424,014	7,191	431,205	400,593	30,612
27021:Human Services	700,443	20,135	720,578	710,903	9,675

27031:Child Care Centre	152,240	10,117	162,357	160,786	1,571
27041:Golden Haven Rest Home	103,199	-	103,199	100,738	2,461
27058:Population Unit	123,377	-	123,377	88,390	34,987
27061:Disabilities Services Division	95,067		95,067	42,845	52,222
27071:Youth Hostel	393,106	39,060	432,166	428,539	3,627
27081:Women's Department	316,372	529	316,901	274,251	42,650
27121:Sister Cecelia's Home	234,000		234,000	214,500	19,500
27134:Octavia Waight Centre - Helpage	77,994		77,994	77,983	11
27141:Family Services Division	168,096	-	168,096	163,097	4,999
27151:Community Rehabilitation Department	224,235	-	224,235	193,971	30,264
Total Head 27	3,012,143	77,032	3,089,175	2,856,596	232,579
29:MINISTRY OF WORKS, TRANSPORT AND COMMUNICATIONS					
26021:Civil Administration	449,114	10,017	459,131	455,805	3,326
29017:Central Administration	731,641	232,095	963,736	972,475	(8,739)
29028:Belmopan Administration	241,639	-	241,639	206,443	35,196
29032:Corozal District	491,653	21,415	513,068	497,688	15,380
29043:Orange Walk District	554,937	-	554,937	502,471	52,466
29051:Belize District	944,399	14,999	959,398	907,958	51,440
29064:Cayo District	720,250	-	720,250	655,033	65,217
29075:Stann Creek District	751,182	789	751,971	725,723	26,248
29086:Toledo District	857,028	6,344	863,372	854,768	8,604
29108:Engineering Division	316,802	6,050	322,852	334,249	(11,396)
29118:Stores Administration	109,670	355,664	465,334	286,646	178,688
29128				(7,875)	7,875
29178:Management Information System	49,273		49,273	28,197	21,076
29188:Transport Administration	492,721	-	492,721	443,275	49,446
29198:Traffic Enforcement	386,306	-	386,306	335,077	51,229
Total Head 29	7,096,615	647,373	7,743,988	7,197,932	546,056
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES					
301:POLICE					-
38017: Public Utilities		11,956	11,956	11,956	-
26017:General Administration	493,810	4,194	498,004	474,173	23,831
30067:Police Administration - Belmopan	2,587,324	665,339	3,252,663	3,215,032	37,631
30072:Police Administration - Corozal	653,545	10,783	664,328	660,397	3,931
30083:Police Administration - Orange Walk	781,976	5,463	787,439	742,334	45,105
30091:Police Administration - Belize City	5,803,777	102,038	5,905,815	5,842,090	63,725
30104:Police Administration - San Ignacio	592,357	61,217	653,574	651,255	2,319
30114:Police Administration - Benque Viejo	430,456	151	430,607	397,117	33,490
30125:Police Administration - Dangriga	651,130	8,478	659,608	649,887	9,721
30136:Police Administration - Punta Gorda	552,382	92,559	644,941	626,907	18,034
30148:Police Training School	1,231,553		1,231,553	1,051,047	180,506
30158:Police Canine Unit	108,599	2,220	110,819	109,489	1,330
30161:Police Band	135,516		135,516	107,541	27,975

30171:Police Special Branch	1,185,187	35,621	1,220,808	1,210,769	10,039
30188:Police Dragon Unit	1,095,999	105,420	1,201,419	1,192,379	9,040
30181:				(913)	913
30191:30191	619,385	-	619,385	299,226	320,159
30201:Nat. Crimes Investigation Branch	1,355,311	37,899	1,393,210	1,388,339	4,871
30218:Joint Intelligence Comp Cen.	204,977	25,622	230,599	228,686	1,913
30231:National Forensic Services	165,245	-	165,245	157,508	7,737
30258:Immigration Head Office	382,812	-	382,812	345,086	37,726
30261:Immigration Services	1,136,128	315,335	1,451,463	1,449,713	1,750
30271:Passport Office	82,835		82,835	79,140	3,695
30295:Police Intermediate Southern Formation	375,132	35,311	410,443	410,444	(1)
30308:Anti Narcotic Unit	418,258	140,095	558,353	555,056	3,297
33021:Prison Services	3,699,368	282,793	3,982,161	3,874,930	107,231
33031:33031	135,466	-	135,466	145,608	(10,142)
33041:33041	161,469	-	161,469	170,761	(9,292)
Total Head 30	25,039,997	1,942,494	26,982,491	26,045,959	936,532
31:ATTORNEY GENERAL'S MINISTRY					
31017:General Administration - Attorney General	980,298	198,487	1,178,785	1,188,473	(9,688)
31021:Family Court	435,105	1,207	436,312	412,648	23,664
31031:Law Revision	108,888	5,439	114,327	112,739	1,588
Total Head 31	1,524,291	205,133	1,729,424	1,713,861	15,563
32:MINISTRY OF NATIONAL DEVELOPMENT					
32028:Foreign Trade	122,772	12,100	134,872	123,837	11,035
32017:Ministry of Economic Development	336,360	60,800	397,160	409,943	(12,783)
Total Head 32	459,132	72,900	532,032	533,780	(1,748)
33:MINISTRY OF HOUSING					
33017: General Administration	341,672	9,265	350,937	350,607	330
33051: Housing & Planning Department	1,058,426	-	1,058,426	1,033,929	24,497
33091:National Fire Service - Belize City & San Pedro	855,738	41,681	897,419	892,256	5,163
33102:National Fire Service - Corozal	75,565	3,366	78,931	78,444	487
33113:National Fire Service - Orange Walk	79,689	6,456	86,145	84,260	1,885
33124:National Fire Service - Cayo	304,743	9,747	314,490	310,207	4,283
33135:National Fire Service - Stann Creek	73,378	2,376	75,754	73,802	1,952
33146:National Fire Service - Toledo	68,988	6,030	75,018	72,728	2,290
33157:Postal Services - Head Office	1,195,204	190,626	1,385,830	1,385,934	(104)
33162:District Post Office - Corozal	94,047	-	94,047	96,139	(2,092)
33173:District Post Office - Orange Walk	82,633	178	82,811	82,639	172
33181:District Post Office - Belize	135,653	251	135,904	135,634	270
33194:District Post Office - Cayo	96,050	-	96,050	89,373	6,677
33205:District Post Office - Stann Creek	170,661	-	170,661	149,681	20,980
33216:District Post Office - Toledo	63,571	1,071	64,642	64,430	212
33228:District Post Office - Belmopan	80,225	-	80,225	73,394	6,831
Total Head 33	4,776,243	271,047	5,047,290	4,973,458	73,832
34:MINISTRY OF RURAL DEVELOPMENT					

34017:General Administration - Rural Dev.	354,329	34,380	388,709	388,538	171
34048:Rural Water & Sanitation Project	226,973	-	226,973	202,484	24,489
34081:Rural Community Development	315,980	-	315,980	276,643	39,337
Total Head 34	897,282	34,380	931,662	867,665	63,997
35:MINISTRY OF LOCAL GOVERNMENT					
35017:General Administration - Local Gov.	415,485	115,145	530,630	535,745	(5,115)
35028:Local Government	4,044,864	25,146	4,070,010	4,045,931	24,080
35037:Labour Administration	600,370	46,736	647,106	645,033	2,073
Total Head 34	5,060,719	187,027	5,247,746	5,226,708	21,038
36:MINISTRY OF BUDGET MANAGEMENT					
18028:Budget Management	785,078	83,750	868,828	866,577	2,251
18068:Central Information Technology Office	215,853	17,452	233,305	228,758	4,547
18398:Central Statistical Office	665,978	11,633	677,611	676,978	633
24017:General Administration	266,455	5,995	272,450	280,646	(8,196)
26031:Meteorology/Hydrology Services	718,674		718,674	658,299	60,375
26061:26061	-	-	-	46,728	(46,728)
26071:26071	-	-	-	88,877	(88,877)
	2,652,038	118,830	2,770,868	2,846,865	(75,997)
37:MINISTRY OF DEFENCE					
17028:Office of Emergency Management	281,717	4,848	286,565	285,217	1,348
30017:Central Administration	336,041		336,041	323,768	12,273
30021:Airport Camp	11,825,737	725,443	12,551,180	12,398,269	152,911
30031:Air Wing	652,446	-	652,446	496,683	155,763
30041:Maritime Wing	1,221,522	-	1,221,522	989,716	231,806
30051:Volunteer Element	1,554,567	353,461	1,908,028	1,881,342	26,686
30228:30228	54,102	-	54,102	56,016	(1,914)
					-
	15,926,132	1,083,752	17,009,884	16,431,011	578,873
	371,991,208	25,568,652	397,559,860	389,871,779	7,688,081

CAPITAL II	APPROVED ESTIMATES 2002/03	SUPPLEMENT PROVISION 2002/03	TOTAL PROVISION 2002/03	ACTUAL 2002/03	(EXCESS)/ SAVINGS 2002/03
13:LEGISLATURE					
1000:Furniture & Equipment	-	40,124	40,124	40,124	(0)
1007:Capital Improvement of Buildings	-	7,321	7,321	7,321	0
	-	47,445	47,445	47,445	0
14:MINISTRY OF PUBLIC SERVICE					
131:General Administration	4,520	914,506	919,026	919,025	1
148:Records Management	120,350	-	120,350	70,235	50,115
1000:Furniture & Equipment	34,975	-	34,975	28,092	6,883
1002:Purchase of a Computer	47,680	-	47,680	5,462	42,218
1007:Capital Improvement of Buildings	33,675	21,869	55,544	55,544	(0)
	241,200	936,375	1,177,575	1,078,358	99,217
17:OFFICE OF THE PRIME MINISTER					
1037:Purchase of other equipment (MOF)	-	92,489	92,489	92,489	0
131: General Administration		82,846	82,846	82,846	(0)
146:Public Awareness Campaigns	-	474,000	474,000	474,000	-
353:Community Services	-	18,743	18,743	18,743	0
370:Youth Development Services	-	51,256	51,256	51,256	0
	-	719,334	719,334	719,333	1
18:MINISTRY OF FINANCE					
1000:Furniture & Equipment	20,000	225,584	245,584	201,086	44,498
1003:Upgrade of Office Building	146,916	53,932	200,848	200,848	0
1019:Contri'tn to IBRD, IMF, CDB, IDB	750,000	376,060	1,126,060	1,126,060	0
1020:Hydro-electricity (Road maintenance)	200,000	143,263	343,263	343,263	0
1021:Customs Reform & Modernization	140,012	276,928	416,940	416,940	-
1027:Mortgage Securitization (BIMCO) (MOF)	118,458		118,458	56,748	61,710
1028:Lake Independence - Bldg Mt'ce	168,461	91,388	259,849	259,849	0
1036:Other Charges, DFC	300,000		300,000	155,000	145,000
1316:Purchase of Vehicles	-	850,048	850,048	850,048	0
1334:UNISEF Integrated Child Rights Program Formerly Institutional Assistance - Bze Rural South	24,000		24,000	22,000	2,000
1339:Assistance to Organization/Institution	-	698,337	698,337	698,337	0

1378:Indexed Environment Expenditure	-	115,975	115,975	115,975	0
1388:Rural Programmed Development Projects	154,470	18,016	172,486	172,486	(0)
146:Public Awareness Campaigns	-		-	171,016	(171,016)
1500:Museum Project (MOF)	500,000		500,000	56,599	443,401
1556:Custom Department - La Union Building	-	47,020	47,020	47,019	1
1559:Financial Intelligence Unit	-	188,101	188,101	188,101	-
375:Infrastructure Projects (Formerly Community Projects)	2,220,827	8,853,248	11,074,075	11,073,775	300
388:Belize Film Commission	65,600		65,600	49,200	16,400
392:Constituency/House Committees	701,699	639,872	1,341,571	1,341,568	3
679:Home Improvement Grants & Loans	-	553,431	553,431	553,431	(0)
762:Rural Electrification	100,000	1,187,349	1,287,349	1,287,349	(0)
872:Financial Statement Project	-	152,607	152,607	152,606	1
881:Demolition of Old Building	-	132,657	132,657	132,657	0
897:Commercial Free Zone Management Agency	129,277	23,729	153,006	153,006	(0)
	5,739,720	14,627,545	20,367,265	19,824,967	542,298

19:MINISTRY OF HEALTH AND LABOUR

131:General Administration	154,833	36,370	191,203	191,202	1
802:District Health Services	51,198	39,973	91,171	91,170	1
803:Health Education	57,000		57,000	56,897	103
804:Maternal & Child Health	50,000		50,000	50,000	-
808:Public Health	233,935		233,935	58,523	175,412
809:Primary Health Care	50,832		50,832	49,463	1,369
811:Health Reform Project	507,952		507,952	284,045	223,907
816:Vector Control	340,714	44,020	384,734	384,735	(1)
818:Rabies Campaign	50,000	546	50,546	50,545	1
824:Linens - Health	54,746		54,746	54,743	4
1037:Purchase of other equipment (MOF)	330,691		330,691	312,054	18,637
1045:B.S.S.B./Ministry Health - Primary Health Care	650,000		650,000	634,521	15,479
1046:Upgrade of Medical Buildings	404,340	662	405,002	405,002	(0)
1049:K.H.M.H. (Remedial Mt'ce)	297,137		297,137	295,137	2,000
1050:B.S.S.B./MOH - Patients Referrals Abroad	350,000	8,907	358,907	358,907	0
1051:Technical Agreement - Belize/Cuba	830,000		830,000	738,155	91,845
1053:Central Medical Stores	204,720		204,720	-	204,720
1054:Spares & Equipment (MOH)	102,380		102,380	101,503	877
1055:Expanded Immunization Programme	209,229		209,229	209,229	-
1056:Cholera Prevention	100,000		100,000	99,217	783
1057:Laboratory Equipment (Central Med. Lab.)	251,854		251,854	251,711	143
1058:Dental Programme	17,504		17,504	17,499	5

1156:Public Information Campaign	-		-	(117)	117
1392:HIV/AID	1,068,000		1,068,000	786,170	281,830
1393:OMNI/MED	30,000		30,000	19,753	10,247
1419:Blood Transfusion Centre	-	100,210	100,210	100,210	0
1555:Belize Social Security Bd./Min. of Health (NHI)	-	554,994	554,994	554,994	-
	6,397,065	785,682	7,182,747	6,155,267	1,027,480
20:MINISTRY OF FOREIGN AFFAIRS					
131:General Administration	-		-	1,528	(1,528)
112:Institutional strengthening	-	213,098	213,098	213,098	0
1355:Belize Guatemala Talks	-	617,546	617,546	617,546	(0)
158:Overseas Representation	-	262,223	262,223	262,223	(0)
	-	1,092,867	1,092,867	1,094,395	(1,528)
21:MINISTRY OF EDUCATION					
353:Community Services	100,000		100,000	99,082	918
370:Youth Development Services	262,427		262,427	254,627	7,800
375:Infrastructure Projects (Formerly Community Projects)	150,000	60,637	210,637	210,637	(0)
385:National Youth Cadet Corps /Youth Development	280,985		280,985	270,846	10,139
391:National Sports Council	608,334	37,816	646,150	646,150	-
682:National Literacy Campaign	105,000	50,950	155,950	155,950	-
856:Primary School Education	100,000		100,000	29,000	71,000
859:Student Loans	100,000		100,000	92,000	8,000
860:Tertiary Education	270,038	560,366	830,404	830,404	0
863:Ladyville High School Project	141,000		141,000	133,532	7,468
1000:Furniture & Equipment	100,000	15,812	115,812	115,814	(2)
1002:Purchase of a Computer	8,000		8,000	7,990	10
1007:Capital Improvement of buildings	60,001		60,001	14,971	45,030
1037:Purchase of other equipment (MOF)	3,750		3,750	3,500	250
1067:Tertiary Level Scholarships	750,000	900,859	1,650,859	1,650,859	0
1068:Education Sector Improvement Project	-	657,784	657,784	657,784	1
1069:Upgrade of School Buildings	150,000		150,000	-	150,000
1071:Education Grant	350,000	20,798	370,798	370,798	0
1073:CET - Stann Creek	50,000		50,000	-	50,000
1080:CET - Toledo	140,324		140,324	136,647	3,677
1085:Student Air Fares	50,000		50,000	48,321	1,679
1087:Purchase of text books	158,829	18,000	176,829	176,829	-
1094:Special Education Unit	30,000		30,000	9,997	20,003
1095:Pre-Schools Unit	40,000		40,000	-	40,000
1096:Curriculum Development Unit	70,630		70,630	58,758	11,872
1098:Quality Assurance & Development Service	3,500		3,500	-	3,500
1340:National Council of Education	100,000		100,000	91,711	8,290
1375:Technical & Vocational Training	750,000		750,000	565,658	184,342

Project					
1394:Construction Classrooms – Sacred Heart - Dangriga	184,000		184,000	184,000	-
1395:Construction Classrooms - Saint Peter Claver	100,000		100,000	100,000	0
1396:Construction Library - Benque Viejo	100,000		100,000	-	100,000
	5,316,818	2,323,022	7,639,840	6,915,863	723,977
22:MINISTRY OF AGRICULTURE AND FISHERIES					
ACTIVITIES	-				
133:Administration of Co-operatives & Credit Unions	96,000	27,663	123,663	123,663	0
149:Research & Development	40,000		40,000	39,860	140
151:Statistical Data Collection & Analysis	-		-	(88)	88
701:Conservation Management	120,000		120,000	102,430	17,570
1000:Furniture & Equipment	15,000		15,000	15,000	-
1111:National Agriculture Health Services	1,000,000	16,663	1,016,663	1,016,663	-
1112:Conservation Compliance Unit	200,000	16,857	216,857	216,855	2
1113:Support to Districts (MAFC)	400,000		400,000	396,923	3,077
1114:Community Agriculture Project	117,706	192,795	310,501	310,501	-
1115:Support to Agriculture Schools	50,000		50,000	47,730	2,270
1117:Medfly Eradication Program	-	107,695	107,695	107,696	(1)
1118:Coastal Zone Management Authority	100,000		100,000	100,000	-
1119:Agricultural Diversification	100,000	1,101	101,101	101,102	(1)
1373:Soya Bean Project	100,000		100,000	92,500	7,500
1397:Cashew Project	100,000	75,022	175,022	175,022	0
	2,438,706	437,796	2,876,502	2,845,856	30,646
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT					
ACTIVITIES					
220:Silviculture	25,400	-	25,400	23,175	2,225
260:Surveys & Mapping	300,000	272,299	572,299	572,298	1
454:Geological Services	20,000		20,000	19,973	27
638:Road Unit Forestry	80,000		80,000	65,211	14,789
702:Environmental Legislation & Monitoring	25,000		25,000	16,789	8,211
708:Land Administration	50,000		50,000	19,071	30,930
709:Land Policy Development	50,000		50,000	49,985	15
711:Land Registration Services	50,000		50,000	45,063	4,937
1000:Furniture & Equipment	25,000		25,000	69,494	(44,494)
1007:Capital Improvement of buildings	100,000		100,000	77,270	22,730
1125:Land Development (Acquisitions)	2,000,000	7,337,635	9,337,635	9,337,634	1
1128:Forestry Conservation (Const'n of Bldgs)	-		-	(23)	23

1541:Land Management Program	340,000		340,000	206,326	133,674
	3,065,400	7,609,934	10,675,334	10,502,266	173,068
25:MINISTRY OF TOURISM & CULTURE					
412:Archeological Reserves Management	202,150	1,074	203,224	203,226	(2)
400:Archaeological Site Development & Management	146,875		146,875	137,765	9,110
354:Cultural Development Services	200,633		200,633	181,477	19,156
397:Museum of Belize	-	65,265	65,265	65,265	-
408:Tourism Promotion & Marketing	500,000	5,000	505,000	505,000	-
409:Tourism Development Plan	114,998		114,998	108,384	6,614
1331:September Celebration	-	200,000	200,000	200,000	-
882:Border Management Project	-	200,000	200,000	200,000	-
1000:Furniture & Equipment	7,700		7,700	4,955	2,745
1161:Training & Certification - Tourism Sector	100,000		100,000	100,000	-
	1,272,356	471,339	1,743,695	1,706,071	37,624
27:MINISTRY OF HUMAN DEVELOPMENT					
131:General Administration	75,000		75,000	-	75,000
353:Community Services	1,000,000	60,689	1,060,689	1,053,149	7,540
362:Rehabilitation Services	50,000		50,000	44,220	5,780
369:Womens Affairs	74,860		74,860	56,932	17,928
379:Young Men Christian Association	25,000		25,000	25,000	-
381:Social Assistance Review	8,125		8,125	7,574	551
382:Foster Care	14,766		14,766	11,028	3,739
386:Counselling Program	53,778		53,778	44,749	9,029
1003:Upgrade of Office Building	20,000		20,000	19,991	9
1187:Elderly Care (formerly Sister Cecilia's Home)	150,884		150,884	-	150,884
1189:AIDS commission Program	219,817		219,817	219,817	-
1190:Golden Haven Rest Home	185,000		185,000	25,000	160,000
1191:School Canteen Association	20,000		20,000	-	20,000
1192:Residential Day Care Services	76,314		76,314	71,060	5,254
1193:Assistance - Day Care Center	20,552		20,552	17,046	3,506
1195:Department of Human Development	10,000		10,000	9,854	146
1342:Non-Traditional Training for Women	50,000		50,000	49,977	23
1398:Port Loyola Library	75,000		75,000	75,000	-
1403:Cummerbatch Sports Complex	25,000		25,000	24,000	1,000
1404:National Committee for Families & Children	140,536		140,536	140,536	-
	2,294,632	60,689	2,355,321	1,894,934	460,387
29:MINISTRY OF WORKS,					

TRANSPORT AND COMMUNICATIONS					
254:Public Transport Regulation & Monitoring	80,000		80,000	65,916	14,084
255:Road Safety & Traffic Regulation	40,000		40,000	30,964	9,036
256:Road Traffic Control Services	60,000		60,000	59,432	568
375:Infrastructure Projects Formerly Community Projects)	-	197,546	197,546	197,546	(0)
455:Paving	400,000	95,164	495,164	498,507	(3,343)
604:Hawksworth Bridge	100,000		100,000	98,998	1,002
605:Jordan Bridge	800,000		800,000	200,000	600,000
627:Feeder roads (sugar citrus etc)	1,000,000	852,261	1,852,261	1,897,180	(44,919)
630:Hummingbird Highway	200,000		200,000	198,050	1,950
639:Southern Highway	100,000	10,249	110,249	110,246	3
646:Manatee Road Maintenance	100,000		100,000	95,958	4,042
647:Manatee Road Upgrading	80,000		80,000	77,170	2,830
648:Culverts - Main Highways	100,000		100,000	97,372	2,628
669:Southern Highway Section2	2,262,000	2,799,486	5,061,486	5,061,483	3
671:Southern Highway Section4	850,000	1,236,338	2,086,338	2,114,426	(28,088)
672:Southern Highway Section5	1,620,000	9,472	1,629,472	1,629,474	(2)
673:Southern Highway Section6	200,000		200,000	198,804	1,196
676:Southern Highway TA (ESTAP)	253,000		253,000	130,869	122,131
680:Renovation of GOB Building	5,000	103,260	108,260	108,263	(3)
687:Paving Main Streets in Villages	300,000		300,000	295,394	4,606
688:Haulover Bridge	50,000		50,000	45,523	4,477
689:MOW Equipment Spares	100,000		100,000	99,693	307
690:Traffic Census	30,000		30,000	25,621	4,379
695:Corozal Seawall Project	50,000		50,000	-	50,000
698:Maintenance of School Buildings CDB/BNTF	20,000		20,000	19,957	43
886:Belize Commodity Secretariat	49,698	14,842	64,540	64,540	-
1000:Furniture & Equipment	10,000	13,657	23,657	23,657	(0)
1197:Roads & Municipal Drainage Project	274,000	1,928,213	2,202,213	2,202,214	(1)
1199:Streets & Drains - Main Towns	1,009,000	442,844	1,451,844	1,458,645	(6,801)
1200:Streets & Drains - Villages	750,000	200,423	950,423	969,331	(18,908)
1201:Orange Walk By-Pass	1,359,000		1,359,000	1,358,989	11
1205:Motor Vehicle Plates	100,000		100,000	87,264	12,736
1206:Bridges for Feeder Roads	250,000		250,000	246,246	3,754
1207:Traffic Sign & Post	100,000		100,000	47,472	52,528
1208:Rehabilitation - Northern Highway	350,000		350,000	334,037	15,963
1210:Rehabilitation - Western Highway	250,000		250,000	249,856	144
1211:Inland Waterways	100,000		100,000	96,405	3,595
1212:Highway Safety	100,000	12,065	112,065	116,255	(4,190)
1214:Construction - Deep River/ Golden Stream Bridges	1,501,000		1,501,000	1,475,652	25,348
1215:Motor Vehicle Stickers	40,000		40,000	39,811	189
1349:Hurricane Rehabilitation-Keith	9,100		9,100	3,093	6,007
1363:Western Highway/Airport Link	100,000		100,000	100,000	-

1364: Belize River Valley Bridges	200,000		200,000	-	200,000
1386: Mechanical & Architectural Services (Transd. Ind. Stat. Body)	877,242		877,242	573,981	303,261
1399: Port/Civil Aviation Operation	400,000		400,000	42,178	357,822
1400: Traffic Safety week	20,000		20,000	19,875	125
1401: Construction of San Jose/ Trial Farm School	336,000		336,000	255,874	80,126
1405: Roads Rehabilitation	518,000	366,382	884,382	912,497	(28,115)
1407: Port Authority Operations	500,000		500,000	215,000	285,000
1549: Caracol Projects	500,000		500,000	213,259	286,741
1550: Blue Creek to Orange Walk Rural Highway	2,000,000		2,000,000	-	2,000,000
1553: Construction New Bridge Sibun River, W/Highway	1,000,000		1,000,000	996,394	3,606
	21,503,040	8,282,202	29,785,242	25,459,370	4,325,872
30: MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES					
1007: Capital Improvement of Building		21,351	21,351	21,351	-
357: Immigration & Nationality Services	241,214		241,214	195,873	45,341
375: Infrastructure Projects Formerly Community Projects)	325,000		325,000	324,212	788
891: Uniforms	100,000		100,000	84,061	15,939
900: Community Policing	178,074	7,405	185,479	185,477	2
903: Custodial Services	-	211,920	211,920	211,920	-
910: Law Enforcement	-	37,118	37,118	37,118	(0)
914: Intelligence Gathering	-	40,000	40,000	40,000	-
1000: Furniture & Equipment	72,800	13,916	86,716	86,716	(0)
1002: Purchase of a Computer	5,000	31,177	36,177	36,177	(0)
1003: Upgrade of Office Building	6,000		6,000	-	6,000
1037: Purchase of other equipment (MOF)	105,000	126,990	231,990	231,990	0
1218: Tourism Police	680,333		680,333	520,284	160,049
1220: Police equipment - Other	75,000		75,000	68,314	6,686
1221: Police building maintenance	198,058		198,058	162,025	36,033
1226: BDF Maritime Spares	45,000		45,000	4,359	40,641
1234: Construction buildings (Blue Creek Customs Station)	343,000		343,000	71,899	271,101
1317: Purchase of Vehicles parts	61,000		61,000	60,881	119
1381: Police Auxiliary	300,380		300,380	262,499	37,881
	2,735,859	489,877	3,225,736	2,605,157	620,579
31: ATTORNEY GENERAL'S MINISTRY					
131: General Administration	-	109,578	109,578	108,049	1,529
375: Infrastructure Projects Formerly Community Projects)	103,000		103,000	-	103,000
912: Prosecution Services	-	30,163	30,163	30,163	0
1000: Furniture & Equipment	-	280,074	280,074	280,075	(1)

1002:Purchase of a Computer	-	119,386	119,386	119,386	(0)
1007:Capital Improvement of buildings	75,718	420,724	496,442	496,441	1
	178,718	959,925	1,138,643	1,034,114	104,529
32:MINISTRY OF NATIONAL DEVELOPMENT					
364:Social Investment Fund	1,976,177		1,976,177	1,295,301	680,876
372:ESTAP	14,364		14,364	14,339	25
866:UNICEF Programs - Education	100,000		100,000	100,000	-
916:Hurricane Preparedness (Conferences & Workshop)	1,450,925		1,450,925	1,097,053	353,872
1257:Basic Needs Trust Fund (MED)	492,212		492,212	335,421	156,791
1258:United Nations Development Program (MED)	125,000		125,000	125,000	-
1259:Provision of Basic Needs UK (MED)	24,800		24,800	15,285	9,515
1260:National Human Development Advisory Committee (MED)	20,600		20,600	18,946	1,654
1361:Toledo Development Corporation	296,880		296,880	198,620	98,260
1526:Commonwealth Debt Initiative (MED)	-	175,900	175,900	175,900	-
	4,500,958	175,900	4,676,858	3,375,865	1,300,993
33:MINISTRY OF HOUSING & URBAN RENEWAL					
1387:National Printers (Trans. Ind. Stat. Body)	842,740	926,300	1,769,040	1,769,034	6
375:Infrastructure Projects Formerly Community Projects	100,000	61,572	161,572	161,571	1
360:Postal Services	100,000	85,997	185,997	185,996	1
1000:Furniture & Equipment	35,000	5,792	40,792	40,792	0
662:Belize City Urban Renewal	250,000		250,000	238,957	11,043
330:Fire Fighting	303,500		303,500	236,134	67,366
	1,631,240	1,079,661	2,710,901	2,632,484	78,417
34:MINISTRY OF RURAL DEVELOPMENT					
1300:Rural Development Projects (MRD)	100,000	114,319	214,319	214,319	0
717:Rural Water Supply & Sanitation Project	352,891	239,179	592,070	592,070	0
1299:Stipends for Alcaldes (MRD)	68,400		68,400	67,750	650
1347:Stipend to Village Council Chairpersons	108,600		108,600	106,055	2,545
666:Contribution to Village Councils	200,000		200,000	177,084	22,916
1007:Capital Improvement of buildings	100,000		100,000	40,874	59,126
1297:Toledo Art & Science Centre (MRD)	50,000		50,000	-	50,000
762:Rural Electrification	200,000		200,000	103,054	96,946
	1,179,891	353,498	1,533,389	1,301,205	232,184

35:MINISTRY OF LABOUR; RURAL DEV					
1557:Dangriga Library	-	115,000	115,000	115,000	-
302:Labour Administration	96,063		96,063	95,548	515
1000:Furniture & Equipment	17,258	8,336	25,594	25,596	(2)
375:Infrastructure Projects Formerly Community Projects)	2,000,000		2,000,000	642,378	1,357,622
	2,113,321	123,336	2,236,657	878,523	1,358,134
36MINISTRY OF BUDGET MANAGEMENT					
107:Financial Management Development Project	305,299	212,487	517,786	526,238	(8,452)
1320:Internal Financial Services Commission	172,828		172,828	149,985	22,843
1234:Construction buildings (Blue Creek Customs Station)	46,620		46,620	-	46,620
146:Public Awareness Campaigns	500,000		500,000	-	500,000
1402:Employment Agency (Beltrade)	133,170		133,170	126,168	7,002
1156:Public Information Campaign	204,451		204,451	179,881	24,570
1418:Tourism Expenditure and Motivation Survey	-	10,186	10,186	10,185	1
761:Trade & Investment Promotion	663,886		663,886	600,748	63,138
715:Metereological Services	240,430		240,430	97,941	142,489
303:Labour Force Survey	243,800	2,966	246,766	246,763	3
	2,510,484	225,639	2,736,123	1,937,909	798,214
37:MINISTRY OF DEFENCE, HOUSING, YOUTH AND SPORTS					
375:Infrastructure Projects Formerly Community Projects)	-	353,622	353,622	353,622	-
916:Hurricane Preparedness (Conferences & Workshop)	40,000		40,000	33,456	6,544
1037:Purchase of other equipment (MOF)	-		-	(90)	90
1219:Miscellaneous (operating costs) (MNS)	-		-	(4,122)	4,122
1221:Police building maintenance	-		-	(1,728)	1,728
1222:Accomodation Stores	87,850		87,850	85,759	2,091
1226:BDF Maritime Spares	48,000		48,000	47,591	409
1234:Construction buildings (Blue Creek Customs Station)	-	41,132	41,132	41,133	(1)
	175,850	394,754	570,604	555,622	14,982
INDEXED WASTE MANAGEMENT EXPENDITURES					
878:Assistance to Municipalities	3,958,360	1,881,340	5,839,700	5,566,771	272,929
1024:Gargage Disposal	168,000	34,645	202,645	202,645	-
318:Department of the Environment	318,602		318,602	109,085	209,517
1378:Indexed Environment Expenditure	155,038		155,038	150,068	4,970

	4,600,000	1,915,985	6,515,985	6,028,568	487,417
Grand Total	67,895,258	43,112,805	111,008,063	98,593,573	12,414,490

CAPITAL III	APPROVED ESTIMATES 2002/03	SUPPLEMENT PROVISION 2002/03	TOTAL PROVISION 2002/03	ACTUAL 2002/03	(EXCESS)/ SAVINGS 2002/03
14:MINISTRY OF PUBLIC SERVICE					
1558:Referendum	-	113,214	113,214	113,214	0
		113,214	113,214	113,214	0
17:OFFICE OF THE PRIME MINISTER					
370:Youth Development Services	-	351,690	351,690	351,691	(1)

888:Public Utilities Commission	200,000		200,000	140,667	59,333
	200,000	351,690	551,690	492,357	59,333
18:MINISTRY OF FINANCE					
375:Infrastructure Projects	-	632,942	632,942	632,942	0
662:Belize City Urban Renewal	2,250,000	316,488	2,566,488	2,566,488	(0)
771:Equity Investment SFBB	500,000		500,000	350,000	150,000
817:Patients Referrals Abroad	-	604,249	604,249	604,249	0
872:Financial Statement Project	150,000	276,953	426,953	426,951	2
1339:Assistance to Organization/Institution	-	185,000	185,000	185,000	-
1374:UB Campus, Belmopan - Buildings	-	4,528,975	4,528,975	4,528,975	0
1383:Vehicle Management Program	500,000		500,000	181,996	318,004
1384:Early Retirement Program	400,000	2,505,593	2,905,593	2,905,593	0
1388:Rural Programmed Development Projects	7,350,000	906,335	8,256,335	8,271,142	(14,807)
1406:Collect Development Project	500,000		500,000	499,992	8
1500:Museum Project (MOF)	1,000,000		1,000,000	845,222	154,778
1501:La Democracia Project (Deutsche Bank) (MOF)	400,000		400,000	140,255	259,745
1531:Home Improvement - ROC	300,000		300,000	-	300,000
1536:Purchase of Computers & WAN - Schools Countrywide	1,000,000		1,000,000	999,248	752
1547:Urban Development Projects	2,900,000	213,870	3,113,870	3,113,870	0
	17,250,000	10,170,405	27,420,405	26,251,921	1,168,484
19:MINISTRY OF HEALTH AND LABOUR					
283:Drug Demand Reduction Project	282,100		282,100	-	282,100
811:Health Reform Project	2,263,170		2,263,170	572,808	1,690,362
811:Health Reform Project	765,200		765,200	-	765,200
816:Vector Control	-	28,774	28,774	28,774	-
1323:Health Activities - PAHO	-	14,685	14,685	14,684	1
1334:UNISEF Integrated Child Rights Program Formerly Institutional Assistance – Bze Rural South	24,000		24,000	1,532	22,469
	3,334,470	43,459	3,377,929	617,798	2,760,131
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM					
112:Institutional strengthening	-	413,580	413,580	413,580	-
	-	413,580	413,580	413,580	-
21:MINISTRY OF EDUCATION					

381: National Sports Council				3,800	(3,800)
385:National Youth Cadet Corps/Youth Development	500,000		500,000	416,851	83,149
1334:UNISEF Integrated Child Rights Program Formerly Institutional Assistance – Bze Rural South	120,000	16,629	136,629	136,628	1
1346:University of Belize	9,205,384	48,404	9,253,788	9,253,788	0
1508:Strengthening of Vocational & Technical Sector (MOE)	2,748,000		2,748,000	-	2,748,000
	12,573,384	65,033	12,638,417	9,811,067	2,827,350
22:MINISTRY OF AGRICULTURE AND FISHERIES					
213:National Agricultural Health Services	1,500,000		1,500,000	1,375,000	125,000
700:Coastal Zone Management Project	2,071,279		2,071,279	-	2,071,279
1373:Soya Bean Project	-	1,841,887	1,841,887	1,841,888	(1)
1510:Comm. Agric. Credit Fund (MAFC)	540,734		540,734	316,062	224,672
	4,112,013	1,841,887	5,953,900	3,532,950	2,420,950
23:MINISTRY OF NATURAL RESOURCES LOCAL GOVERNMENT & THE ENVIRONMENT					
1541:Land Management Program	2,066,000		2,066,000	827,997	1,238,003
1548:Reforestation of Mountain Pine Ridge Forest Reserve	400,000	2,124,262	2,524,262	2,524,862	(600)
	2,466,000	2,124,262	4,590,262	3,352,859	1,237,403
25:MINISTRY OF TOURISM & CULTURE					
395:House of Culture	7,000		7,000	-	7,000
408:Tourism Promotion & Marketing	-	166,666	166,666	166,666	-
409:Tourism Development Plan	-	1,153,619	1,153,619	1,153,619	0
1319:Product Development & Marketing Initiative	3,000,000	401,459	3,401,459	3,401,459	0
1344:UNICEP Programmes - Human Development	14,400		14,400	-	14,400
	3,021,400	1,721,744	4,743,144	4,721,744	21,400
27:MINISTRY OF HUMAN DEVELOPMENT					
1344:UNICEP Programmes – Human Development	410,000	-	410,000	61,886	348,114
	410,000	-	410,000	61,886	348,114
29:MINISTRY OF WORKS, TRANSPORT					

AND COMMUNICATIONS					
608:Other Bridges	-	745,696	745,696	745,698	(2)
668:Southern Highway Section1	1,000,000		1,000,000	-	1,000,000
669:Southern Highway Section2	4,000,000		4,000,000	2,185,914	1,814,086
671:Southern Highway Section4	2,000,000		2,000,000	1,330,587	669,413
672:Southern Highway Section5	500,000	776,443	1,276,443	1,276,443	0
673:Southern Highway Section6	2,020,000		2,020,000	-	2,020,000
676:Southern Highway TA (ESTAP)	403,000		403,000	189,237	213,763
1197:Roads & Municipal Drainage Project	5,400,000		5,400,000	5,016,206	383,794
1201:Orange Walk By-Pass	4,000,000		4,000,000	2,028,494	1,971,506
1214:Construction - Deep River/ Golden Stream Bridges	3,000,000		3,000,000	-	3,000,000
1349:Hurricane Rehabilitation-Keith	5,900,000		5,900,000	2,005,462	3,894,538
1363:Western Highway/Airport Link	100,000		100,000	-	100,000
1382:Hurricane Rehabilitation - Iris	4,000,000		4,000,000	28,393	3,971,608
1522:Procurement of Road Maintenance Equipment (MOW)	50,000		50,000	46,776	3,224
1549:Caracol Projects	3,000,000		3,000,000	-	3,000,000
1550:Blue Creek to Orange Walk Rural Highway	6,000,000		6,000,000	-	6,000,000
1551:Traffic Enforcement	500,826		500,826	-	500,826
1552:Airstrips - Punta Gorda & Dangriga	500,000		500,000	-	500,000
1553:Construction New Bridge – Sibun River, W/Highway	3,000,000		3,000,000	-	3,000,000
	45,373,826	1,522,139	46,895,965	14,853,209	32,042,756
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES					
903:Custodial Services	-	1,156,696	1,156,696	1,156,696	-
1097:Other purchase of other assets	390,000		390,000	362,733	27,267
1344:UNICEP Programmes – Human Development	15,000		15,000	-	15,000
	405,000	1,156,696	1,561,696	1,519,429	42,267
31:ATTORNEY GENERAL'S MINISTRY					
375:Infrastructure Projects (Formerly Community Projects)	-	559,553	559,553	559,553	0
1344:UNICEP Programmes – Human Development	8,400		8,400	-	8,400
	8,400	559,553	567,953	559,553	8,400
32:MINISTRY OF NATIONAL DEVELOPMENT					
364:Social Investment Fund	315,772	3,537,395	3,853,167	3,853,167	-

761:Trade & Investment Promotion	-	39,965	39,965	39,966	(1)
916:Hurricane Preparedness (Conferences & Workshop)	3,002,000		3,002,000	-	3,002,000
1524:Hurricane Preparedness (CDB) (MED)	3,000,000		3,000,000	(853)	3,000,853
1525:Provision of Basic Needs (UK) (MED)	1,098,784		1,098,784	-	1,098,784
1526:Commonwealth Debt Initiative (MED)	666,208		666,208	-	666,208
1527:BNTF Phase IV (MED)	535,000		535,000	-	535,000
	8,617,764	3,577,360	12,195,124	3,892,279	8,302,845
33:MINISTRY OF HOUSING AND URBAN RENEWAL					
330:Fire Fighting	295,000		295,000	294,920	80
629:Housing Project	5,019,859	3,724,223	8,744,082	8,744,078	4
679:Home Improvement Grants & Loans	132,000		132,000	131,863	137
	5,446,859	3,724,223	9,171,082	9,170,861	221
34:MINISTRY OF RURAL DEVELOPMENT					
1382:Hurricane Rehabilitation - Iris	-	288,000	288,000	288,000	-
1334:UNISEF Integrated Child Rights Program Formerly Institutional Assistance - Bze Rural South	35,400		35,400	17,296	18,104
	35,400	288,000	323,400	305,296	18,104
36:MINISTRY BUDGET MANAGEMENT					
1385:Public Utilities	80,000		80,000	-	80,000
761:Trade & Investment Promotion	-	221,265	221,265	221,264	1
1534:Proverty Assessment Exercise (DFID)	136,000		136,000	34,240	101,760
	216,000	221,265	437,265	255,504	181,761
37:MINISTRY OF DEFENCE					
375:Infrastructure Projects (Formerly Community Projects)	-	30,028	30,028	30,027	1
1227:Purchase of other equipment (Communication Equip)(MNSI)	56,173		56,173	-	56,173
1546:Ammunition/Uniform	604,271		604,271	-	604,271
	660,444	30,028	690,472	30,027	660,445
Grand Total	104,130,960	27,924,538	132,055,498	79,955,534	52,099,964

APPENDIX II

STATEMENT “E”: STATEMENT OF LOSSES AND WRITE OFF

Losses From Previous Years, Which Were Closed During The Reporting Period.

File Number	Date of Loss	Department/ Ministry	Description	Amount	Mode of Settlement	Date closed
110/2/2/4	4/07/2002	Solicitor General	Forgery Voucher No 14017/74301/91/2002-2003	\$3002.50	Voucher Recovered	10/1/06
110/05/1/7	17/03/05	Foreign Affairs	Damage to Lincoln Town Car BZ-B1422	\$500.00	Write-off approved	10/10/06
110/07/01/21	14-15/8/94	Education Department	Damage to Government Vehicle CYC-688	\$25.00	Repaired @ no cost to GOB	6/11/06
110/07/1/26	29-30/08/95	Education Department	Burglary Government Bookstore	\$6479.50	Write –off approved	8/1/06
110/09/1/81	10/08/99	Ministry of Health	Traffic Accident BZB-730& CYB1015	\$6170.00	Settled in court.	29/05/06
110/09/1/89	5/1/2001	Ministry of Health	Traffic Accident –BZB 804	\$950.00	Veh. Not repaired. Minor damage	29/5/06
110/09/1/91	28/09/01	Ministry of Health	Traffic Accident -SCB-128		Cannibalized	21/06/06
110/09/1/92	16/09/01	Ministry of Health	Traffic Accident CYB-1109	\$1315.00	Unserviceable	21/06/06
110/09/1/109	02/08/04	Ministry of Health	Traffic Accident Bz-B838 Pickup and Taxi D-3962		No loss	21/06/06
110/09/1/102	21/ 2/ 03	Ministry of Health	Breakage of window-CYB-1116	\$287.32	Repaired	21/06/06
110/09/2/275	22/5/03	Ministry of Health	Break-In-Central Medical Stores Store room	\$330.00	Write-off Approved	21/06/06
110/09/1/113	28/1/05	Ministry of Health	Traffic Accident –Blue Isuzu Pickup-CYB-1527 and Black Mitsubishi Pickup C-20548	\$3881.00	Settled by Insurance	21/06/06
110/09/2/242	14/11/91	Ministry of Health	Traffic Accident Bz-B740	\$645.00	Repairs charged to vote	29/06/06
110/10/01/354	Between 86-87	Ministry of Works	Clearance –Barbara Tillet’s Loan	\$1843.47	Amount Repaid	6/11/2006
110/10/1/390	23/10/94	Ministry of Works	Traffic Accident Bz-B814 and CYC-5369	\$296.76	Amount repaid	06/11/06
110/10/01/400	26/3/95	Ministry of Works	Theft of Government Property	\$2025.00	Write-off Approved	02/11/06
110/10/01/432	18/2/02	Ministry of Works	Traffic Accident –Dina Truck B-179 and Tol		No cost	29/06/06

			C-1427			
110/10/01/441	6/5/05	Ministry of Works	Broken Rear Windshield CY-B-994	\$135.00	Write –off Approved	10/10/06
110/10/01/440	08/10/03	Ministry of Works	Traffic accident OW –B-208 and OW-B209	\$257.10	Cost paid by Ministry	24/07/06
110/10/3/14	21/02/92	Ministry of Housing	Traffic Accident BZ-B1000	\$7000.00	Write –off Approved	28/06/06
110/10/3/21		Transport	Missing learners Permit# 21477		No Cost	28/06/06
110/11/03/11	31/7/94	Ministry of Tourism and the Environment	Traffic Accident-CYB-963		Cannibalized	15/09/05
110/11/07/1	21/07/95	Archives Department	Breakage	\$200.00	Write –off Approved	2/11/06
110/12/1/134	7/7/84	Ministry of Agriculture and Fisheries	Accident Motorcycle B-1946	\$900.10	Write-off Approved	21/11/06
110/12/1/275	9/12/93	Ministry of Agriculture and Fisheries	Suspected Fraud – Felix Ramirez Toledo Small Farmers Project	\$428.00	Write –off Approved	22/08/06
11012/1/361	30/04/02	Ministry of Agriculture and Fisheries	Theft of water Pump Biscayne Farm Site	\$1200.00	Write-off Approved	2/11/06
110/12/1/368	08/06/04	Ministry of Agriculture and Fisheries	Traffic accident –Toyota a Forerunner CYB-1557	\$5999.90	Government paid for repairs	10/10/06
110/13/2/107	20/06/00	Ministry of Natural Resources	Forester –Traffic Accident CYB-1046		No cost to GOB	22/09/06
110/14/2/23	09/06/91	Housing and Planning	Breakage Housing and Planning Storeroom	\$3281.30	Write –off Approved	02/11/06
110/14/3/256	27/08/90	Defence	Traffic Accident 15BDF 49	\$2664.00	Write-off approved	02/11/06
110/16/02/376	20/09/2000	Police	Traffic Accident Cy-B-1104 CPL 81 Simon Avila	\$100.00	Amount Paid By Simon Avila	06/11/06
110/16/02/382	11/06/01	Police	Traffic Accident Suzuki Vitara BZC-23514 Ms.Reina Sosa	\$275.00	Amount paid by Reina Sosa	6/12/06
110/16/02/449	28/4/2003	Police	Damage to government Property CY-B1447 P.C. Antonio Chan	\$128.14	Amount paid By Antonio Chan	02/11/06
110/16/12/499	01/01/04	Police	Traffic Accident –Police pickup BZ-B-1008 P.C. Fernando Uk	\$2575.00	Amount paid by Fernando Uk	06/12/06
110/16/2/535	12/07/05	Police	Traffic Accident CYB-1456 Baron Borland	\$266.26	Baron Borland paid for repairs	6/11/06
110/16/02/389	09/04/01	Police	Damage to Police vehicle BZ-C1371 Augustine Conn	\$245.00	Augustine Conn paid for repairs	06/11/06
110/16/02/519	30/01/05	Police	Traffic Accident CY-C-20016 Delbert Benguche	\$8600.00	Delbert Benguche paid for repairs	06/11/06
110/16/02/501	10/1/04	Police	Traffic Accident BZ-	\$1475.00	Pedro Tech	

			B1396 P.C. Pedro Tech		paid for repairs	06/12/06
110/16/02/333	17/05/96	Police	Traffic Accident BZ-B 1097 andBZC14993	\$300.00	No Cost to GOB	02/11/06
110/16/2/547	26/08/05	Police	Damage to wind shield Nissan Patrol CYB-1645	\$400.00	Government paid	06/11/06
110/16/02/464	29/05/03	Police	Traffic Accident - BZ_B 1400andC-1639 and CYA-2227	\$500.00	Vehicle repaired by Tony Zabaneh	02/11/06
110/16/02/465	13/12/01	Police	Traffic Accident –BZB1362 Jason Clarke	\$600.00	No cost to GOB	06/12/06
110/16/06/34	20/08/91	Immigration and Nationality	Traffic Accident CZL-B-80		Deemed unserviceable	06/11/06
110/17/2/64	20. 12. 92	Social Development	Breakage Social Development –Belize City	\$161.95	Write-Off Approved	10/10/06

New Losses Reported During 2006/2007

File #	Ministry	Description	Date	Amount
110/01/01/1	Office of the Governor General	T.A. Toyota Prado and Ford Ranger CYC-23484	24/11/06	
110/02/8/16	Magistrate	Theft of Government Funds Ms. Antonia Castellanos		
110/08/02/125	Customs	Breakage Customs House Punta Gorda		
110/09/1/121	Ministry of Health	Traffic Accident CY-B 1605 and Mitsubishi L200		
110/9/1/122	Ministry of Health	T.A. CY-B822 and Dealer "s plate 00683	27/08/03	
110/9/1/123	Ministry of Health	T.A. Ambulance BZB-1570		
110/09/1/124	Ministry of Health	T.A. B-134		
110/09/1/125	Ministry of Health	T.A. BZB1382		
110/09/1/126	Ministry of Health	T.A. BZ-B 1420	26/09/06	
110/09/1/127	Ministry of Health	T.A. CZL B-134 and Suzuki Jeep CZIC-14567	28/09/06	\$2700.00
110/09/1/128	Ministry of Health	T.A. CYB-1218 C-26079 & OW C-13551	11/05/06	
110/09/1/129	Ministry of Health	Missing funds Corozal District Health services		\$190.00
110/09/02/277	Medical	T.A. BZ-B 1350		

110/09/07/204	General Post Office	T.A. Post Office Mail Van B-1220	21/02/07	
110/09/07/205	General Post Office	T.A. Motor Cycle MC -015		\$436.00
110/09/07/206	General Post Office	Loss of U.S. Money Order-Queen Street Post Office		\$1620.00
110/10/1/454B	Ministry of Works	T.A.ford ranger CYB-1653 andC-21635		
110/10/1/455	Ministry of Works	T.A. CZL B-128 and CZI-C-21562		
110/10/1/456	Ministry of Works	T.A. BZ-C-17664 and CYB 1267	08/12/04	
110/10/1/454A	Ministry of Works	T.A. BZB 1330 and CYB 2574	16/03/02	
110/10/1/457	Ministry of Works	Compensation to Bernz Mendez		\$2096.00
110/10/1/458	Ministry of Works	T.A. CY-C-17838		
110/10/1/459	Ministry of Works	T.A. CYB 626	01/06/90	
110/12/1/380	Ministry of Agriculture and Fisheries	Damage Bz-b-1568	Oct/Dec 06	
110/12/1/381	Ministry of Agriculture and Fisheries	T.A. Bz-B 1877	22/01/07	
110/12/1/382	Ministry of Agriculture and Fisheries	T.A. BZB 1576	28/3/07	
110/12/1/383	Ministry of Agriculture and Fisheries	Damage to CYB-1577	18/01/07	\$850.00
110/12/1/385	Ministry of Agriculture and Fisheries	T.A. BZB- 1575 Toyota Hilux 2006		
110/12/1/387	Ministry of Agriculture and Fisheries	T.A. CYB 1618 and CYC 11524	31/10/06	\$3000.00
110/13/01/126	Ministry of Natural Resources	T.A. CY-B 1553 and CY A-1851	14/06/06	
110/13/01/127	Ministry of Natural Resources	Burglary San Ignacio Lands Office	24/12/06	\$100.00
110/13/01/128	Ministry of Natural Resources	T.A. CY-B 1772	21/12/06	

110/13/01/129	Ministry of Natural Resources	Burglary Lands and Survey Department Belize City	28/03/07	\$9235.69
110/13/01/130	Ministry of Natural Resources	T.A. CY-B 1775		
110/15/01/38	Ministry of Human Development	T.A. Cy-B 1604	09/02/07	
110/15/01/39	Ministry of Human Development	T.A. Motorcycle BZM 0021	20/02/07	
110/15/01/41	Ministry of Human Development	T.A. CYB-1597 and C-24991	25/07/06	
110/15/02/66	Social Development	Loss of Social Assistance Funds	16/03/05	
110/16/2/599	Police	T.A. CYB-1437 & C-17942	07/12/02	
110/16/2/603	Police	T.A. BZB-1455 & C-26548	13/07/04	\$12500.00
110/16/2/604	Police	T.A. CYB-1461 & C-14867	06/05/03	
110/16/2/606	Police	T.A. CYB-1592 & D-4039	21/11/06	\$350.00
110/16/2/609	Police	T.A. CYB-1659	22/02/06	\$350.00
110/16/2/610	Police	T.A. Motorcycle BZ-1377	10/09/92	
110/16/2/613	Police	T.A. Motorcycle without license plate & D-4450	25/03/07	\$25.00
110/16/2/614	Police	T.A. CYB-1437 & BZC-15801	01/05/03	
110/16/2/615	Police	T.A. CYB-1506 (P.C.#649 Miguel Martinez)	21/02/04	\$280.00
110/16/2/616	Police	T.A. BZB-1455 & BZC-14702 (Ms. Pauline Budna)	09/06/03	
110/16/2/617	Police	T.A. BZB-1447 & C-21158 (Mr. Raymond Cain)	16/07/04	\$163.50
110/16/2/618	Police	T.A. CYB-1438 & C-16828 (P.C.#144 Vicente Choco)	05/06/06	
110/16/2/619	Police	T.A. BZB-1406 & C-21624 Ms. P. Hope	15/08/04	\$900.00
110/16/2/623	Police	T.A. CYB-1436 & C-19636	09/01/04	
110/16/2/624	Police	T.A. CYB-1444	12/06/04	\$1500.00
110/16/2/625	Police	T.A. CYB-1569 & C-27368 & CYB-1583 & D-3462	07/04/06	\$2100.00
110/16/2/626	Police	T.A. CYB-1594 & SCC-2940	30/07/04	\$1270.00
110/16/2/627	Police	T.A. CYB-1460 (C-10574) & D-5023	02/10/06	\$1000.00
110/16/2/628	Police	T.A. T.A. BZB-1406 & C-12108	31/01/04	\$550.00

110/16/2/629	Police	T.A. CYB-1461 & C-16103	06/02/04	\$200.00
110/16/2/630	Police	T.A. BZB-1393	24/10/04	\$5000.00
110/16/2/632	Police	T.A BZC -27014 & D-6479 Mr. Erick Gordon	14/09/06	\$375.00
110/16/2/633	Police	T.A.BZB-1437 &CZL- C-13076	16/07/05	\$2260.00
110/16/2/634	Police	T.A. CZL-C-11762 & CZLD-1403	29/12/03	\$1034.00
110/16/2/637	Police	T.A.CYB-1447 &C-28760 PC#332 Jose Itzab	21/04/04	\$2591.56
110/16/2/638	Police	T.A. BZB-1445 & SCC-5190 Mr.Eriber Campos	10/12/04	\$840.00
110/16/2/639	Police	T.A. CYB-1458 &CBY-1574 PC#1082 Obed Arzu	21/07/06	
110/16/2/640	Police	T.A. BZC-27014 & D-6479 Mr. Erick Gordon \$375.00	14/09/06	\$375.00
110/16/2/641	Police	T.A. BZB-1203 & D-1804 Kevin Khumula	03/12/00	
110/16/2/642	Police	Loss of Government Property Cingular Cellphone		
110/16/2/644	Police	T.A. CYB-1574 & C-4506	23/9/04	\$519.26
110/16/2/645	Police	T.A. BZC-27014 & D-6479	14/09/06	\$375.00
110/17/01/9	Ministry of Foreign Affairs	T.A. CYB-1785	28/10/06	