



BELIZE

Office of the Auditor General

Annual Report OF THE Auditor General

FOR THE YEAR

1ST April 2008 to 31ST March 2009

OFFICE OF THE AUDITOR GENERAL

BELIZE



**ANNUAL REPORT
OF THE
AUDITOR GENERAL**

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Mission Statement

The Supreme Audit Institution of Belize is mandated by the Constitution to foster, through independent assurance, parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

Vision Statement

An independent, respected, effective and expert institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

Values

Impartial – independent and objective

Professional – displaying integrity, reliability, competence and a strong service ethic

Engaging – client and outcome focused

Respectful – communicating openly and transparently

Collaborative – valuing our people and working together

Relevance – timely and current reporting



Belize

Office of the Auditor General

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November 2, 2009

Honourable Dean O. Barrow

Prime Minister and Minister of Finance

Office of the Prime Minister

Sir Edney Cain Building

Belmopan

Dear Prime Minister

In accordance with Section 120 (4) of the Belize Constitution 1981, and Section 16 (1) of the Finance and Audit (Reform) Act No 12 of 2005, I have the honor to submit my report on the accounts of Belize for the year 2008/2009.

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

Respectfully Submitted,

Edmund A. Zuniga

Auditor General

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CHAPTER 1

INTRODUCTION AND GENERAL COMMENTS

Introduction

- 1.1 This is my Annual Report to the National Assembly for the financial year 2008/2009. It is a compilation of the results of the audit of the accounts of Government for the year ended March 31st 2009 and is prepared for laying in the House of Assembly in accordance with Section 120 (4) of the Belize Constitution Act, Chapter 4 of the Laws 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 such other public authorities as prescribed by law.
- 1.3 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.
- 1.4 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 the financial statements are free from material misstatements.
- 1.5 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.
- 1.6 The report contains observations and recommendations arising out of these audits, which are considered to be significant.
- 1.7 I have also examined the Financial Statements of the Accountant General for the year ended March 31st 2009. These are at the respective appendices.

The Office of the Auditor General

1.9 The Office of the Auditor General was established under Section 120 of the Belize Constitution Act, Chapter 4 of the Laws of Belize, Revised Edition 2000.

1.10 The Auditor General is appointed by the Governor-General, acting on the recommendation of both Houses of the National Assembly.

1.11 Under Section 12 (1) of the Finance and Audit (Reform) Act No. 12 of 2005, the Auditor General is required, on behalf of the National Assembly, and in such manner as he deems necessary, audit the accounts of all Accounting Officers and of all persons entrusted with the collection, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever 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 relating thereto have been duly observed;
- (b) All public moneys disbursed have been expended and applied 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.

1.12 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 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 of Finance 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.

1.13 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

1.14 The Office of the Auditor General has a staff of forty officers as outlined below:

Post	Established	Actual	Remarks
Auditor General	1	1	
Deputy Auditor General	1	1	
Auditor	7	7 (2 acting)	
Examiner of Accounts	8	8 (2 acting)	
Senior Secretary	1	1	
Administrative Officer	1	1	
Stock Verifier	0	1	
First Class Clerk	7	10	
Second Class Clerk	10	7	3 promoted to First Class Clerks
Clerk Typist	1	1	Upgraded to Second Class Clerk
Office Assistant	2	2	
Totals	40	40	

1.15 It is to be noted that at the time of preparing this report the Ministries of the Public Service and Finance have given approval for the creation of two additional posts of Auditor, two posts of Examiner of Accounts and a new post of Systems Administrator. The new posts of Auditor and Examiner of Accounts will be assigned to undertake Value for Money or Comprehensive Audits and the Systems Administrator will look after the information technology requirements of the Office.

1.16 I am also pleased to mention that a proposal to upgrade the pay scales of clerical officers of the Office of the Auditor General has been approved by the Ministry of Finance and the Ministry of the Public Service.

1.17 The upgrading of our clerks comes at a time when our Examiners of Accounts have also been upgraded so that their salaries are similar to officers in the administrative and finance fields in the wider public service.

Local Training

In House Training

1.18 In May 2009, the Office of the Auditor General held a series of workshops for junior staff members in Compliance, Financial, Value-for-Money and IT Auditing. The facilitators of the workshops were senior staff who had undertaken overseas courses in the areas mentioned. The main purpose of the sessions was to ensure that staff members obtain a comprehensive understanding of the various audit methodologies, which can be used to assist them in professionally performing their assignments in accordance with international standards.

Local Training

1.19 Five Officers attended a one-day workshop on fraud and corrupt practices sponsored by the Association of Certified and Chartered Accountants (ACCA) on the 31st March 2009.

Training Facilitation

1.20 In keeping with Goal 1 of the Supreme Audit Institution of Belize Strategic Plan 2008- 2013, which is “Developing and fostering relationships with relevant regional and local bodies”, several members of staff facilitated training for members of the wider public service in the following:

- Presentation to Customs Examiners on “Government Audit” on 10th October 2008 and 10th March 2009.
- Presentation to Belize Association of Principals of Secondary Schools on “ Procedures for Processing Retirement and Resignation Benefits” on 16th October 2008.
- Presentation to Formation Commanders Course (Police) “ Financial and Stores Orders” on 24th November 2008.
- Presentations to the Clerical and Clerical Promotion Examinations of the wider public service.

Attendance at Overseas Conferences and Training

1.21 During the year several officers of the Office of the Auditor General completed training overseas. This included Ms. Carla Faber, an Auditor who received training for four months at the Government Accountability Office in Washington in the United States of America under the 2008 International Auditor Fellowship Program.

1.22 The following officers also undertook and completed overseas training:

- Value for Money Fundamentals- 13th to 17th October 2008- Guyana -Ms. Marva Locke (Auditor) and Mr. Eldon Simpson (Stock Verifier). This training was sponsored by Canadian Comprehensive Auditing Foundation (CCAF)
- Financial Certification Audit -11 November to 10 December 2008 – India- Mr. Benjamin Moguel (Auditor). Sponsored by Government of India
- Performance Audit- 26th to 30th January 2009 - Costa Rica- Ms. Marva Locke- Auditor. Sponsored by CCAF.
- E-course on Audit of IT Controls- April 08 to March 09. The Deputy Auditor General and all Auditors participated in this IDI sponsored training.

Conferences

1.23 The Auditor General made a presentation in Mexico City, sponsored by the State Audit Office on “Government Audit- Audit Experience in Belize” on 3rd and 4th December 2008 to private and public sector auditors. He also attended the Caribbean Organization of Supreme Audit Institutions (CAROSAI) meeting in St. Lucia between 9th and 13th February 2009.

1.24 Mrs. Maria Rodriguez, Examiner of Accounts participated in a study visit from the 19th to 29th March 2009 to the European Court of Accounts sponsored by Sistema de la Integracion Centroamericana (SICA).

International and Regional Relations

1.25 The Office of the Auditor General- Belize continues to be an active member of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) and although it is also a member of the Organizacion Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores (OLACEFS) and Organización Centroamericana y del Caribe de Entidades de Fiscalización Superior (OCCEFS) the Office has not been as active as it should be with these two bodies.

1.26 We continue to participate actively in the activities of Sistema de la Integracion Centroamericana (SICA) and there are two members of staff assigned to this function.

Relationship with CCAF & Twinning with Newfoundland

1.27 Discussions are on going with the Canadian Comprehensive Auditing Foundation for the provision of capacity building and other assistance to the Office of the Auditor General in Belize and in this regard a team comprising the Director of Parliamentary and International Programs of that body and the Auditor General of Newfoundland and Labrador visited Belize in June of this year to establish that relationship and to explore the possibility of establishing a ‘twinning’ relationship between Belize and Newfoundland.

2008-2009 Budget

1.28 The following is the Recurrent Budget of the Office of the Auditor General for the year-ended March 31, 2009. At the close of the financial year operating expenditures was \$29,531.00 less than budgeted.

ACCOUNT	BUDGET	ACTUAL	VARIANCE
Salaries	1,070,738	1,067,414	3,324
Travel and Subsistence	209,888	192,397	17,491
Materials and Supplies	33,500	30,708	2,792
Operating Costs	48,400	44,376	4,024
Maintenance Costs	12,800	11,733	1,067
Training	10,000	9,167	833
Public Utilities	12,000	12,000	0
Totals	1,397,326	1,367,795	29,531

Capital expenditures amounted to \$5,264.00 for the fiscal period.

General Comments and Recommendations

1.29 The 2008/2009 financial period was an extremely busy and challenging time for the Office of the Auditor General in Belize, however the staff rose to the occasion. It was during this period that the Office conducted special audits of the Soybean Project, the Venezuela Fund and of The Issuance of Land at the Ministry of Natural Resources. The reports on the audit of the Soybean Project and the Venezuela Fund have been tabled in the National Assembly and the report on the Issuance of Land at the Ministry of Natural Resources has been concluded for submission to that body.

1.30 The Office participated in the celebration of Public Service Day and in keeping with our strategic plan mounted a booth to showcase the work of the Office of the Auditor General and the contribution it makes to improved governance.

1.31 During the year the Accountant General presented 390 pension computations to the Office of the Auditor General for verification. Of these 351 were confirmed as correct, resulting in the payment of retirement benefits as follows:

Gratuity	\$ 13,252,534.47
Terminal Grant (Military)	226,767.80
Death in Harness Benefits	445,736.02

1.32 The Office now has a website (www.audit.gov.bz) which is assisting in the dissemination of relevant information, including reports that have been tabled in the National Assembly.

1.33 Most of the general comments made in my report for the year 2007/2008 have not been addressed and as I consider them to be important and valid comments, I am repeating those comments below.

1.33.1 Objective of the Annual Report of the Auditor General not met: One of the main purposes of the Annual Report of the Auditor General is to call the attention of the Public Accounts Committee and by extension that of the National Assembly to cases of the following:

- a. Where accounts have not been properly kept;
- b. Where any public money was not duly accounted for;
- c. Where checks against irregularity and fraud were inadequate or ineffective;
- d. Where the laws, directions and instructions relating to finance and accounts appear to be inadequate or where adequate have not been carried out;
- e. Where there has been apparent neglect in the assessment or collection of revenue;
- f. Where any disbursement of public money exceeded the proper authority or was not applied for the purposes intended by such authority or was not properly vouched or certified; and
- g. Where there has been apparent waste or extravagance in the administration of government property.

A review of the Annual Report for 2006/2007 shows that several such issues were brought to the fore, however these have remained unanswered. It is therefore safe to say that the report has had no effect on the improvement of accountability in the public service. In my view this will only be remedied when the Public Accounts Committee takes accounting officers to task in addressing the issues raised by the Auditor General in his report.

1.33.2 **Legal Framework Amendment:** Much has been said about strengthening legislation to improve accountability and transparency. In proposing legislative changes the following need to be considered:

- 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
- b. The 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.
- c. Amend the law in order to allow the Office of the Auditor General to audit **all** entities, which receive their funds from the public purse.

1.33.3 This Office also wishes to again raise its earlier recommendation for the **Creation of Internal Audit Units in Ministries** as no further action has been taken towards the formal creation of internal audit units within ministries although the Accountant General had led on training in this respect through the Caribbean Regional Technical Assistance Center (CARTAC). At the same time though, let me draw attention to the concern that many of the requests received by my Office for audits could have been undertaken by the Finance Officers of the ministries if Finance Officers exercise their authority as spelled out in the Financial Orders and the Control of Public Expenditure Handbook.

1.33.4 **Officers on Interdiction:** My Office continues to question the inordinate length of time that a number of officers who have allegedly committed wrongdoing remain on interdiction and in some instances why the Police take no action to take the cases to court in order to conclude these cases. It is important to point out that when officers remain on interdiction they continue to receive salary for such period.

Acknowledgement

1.34 I wish to acknowledge the hard work and dedication of the entire staff at the Office of the Auditor General, whose efforts and sacrifices have made the production of our work, which has sometimes gone unnoticed, and by extension, this report possible.

The Ministry of Finance, the Ministry of the Public Service and the Office of the Accountant General have over the year remained steadfast in providing their support for the Office.

I wish also to thank those government departments and statutory bodies for the support they have given to the staff of the Office of the Auditor General during our audits.

Edmund A. Zuniga
Auditor General
Belize
November 2009

CHAPTER 2

GENERAL AUDIT ISSUES

2.1 The following issues have been discussed in previous reports but they still remain problematic in our regular audit activities. As a result, it behooves this office to raise them again in this report in the hope that they will be addressed by the time our next report is due.

- (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 are to furnish to the Accountant General and the Auditor General returns of arrears of revenue at the end of September and March in each financial year. These returns, which provide government an idea of how much of the budgeted revenue actually remains uncollected and what steps the executive is taking to effect collection, are not being submitted as required. This is despite efforts made by the Accountant General in her Circular 3 of 2009 dated 18th August 2009.
- (ii) **Record Keeping.** Inadequate record keeping has also been a source of concern. In previous reports I made recommendations for the establishment of a Financial Records Management Unit within the Archives Department. This step would certainly improve accountability as the recurring theme in our audits is now that ‘records cannot be located’. The establishment of the Unit would also facilitate the centralization of accounting records, as currently financial records are stored in several unsuitable locations in Belize City and Belmopan.
- (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 taken their own initiative to develop their own computerized information systems without adequate consultation with the Audit Office or without a national policy on information technology. This has posed some challenges, not only for the Office of the Auditor General but also for the various departments, as the internal controls necessary have not been fully considered or implemented. On the other hand the Audit Office has found that in requesting information for review and analysis, some of these systems do not contain all necessary 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. As a matter of fact it appears that there is no inventory of all the government related bank accounts held by various ministries

and departments. Financial Order # 304 requires that officers authorized to keep a bank account are to compare at the close of each month the entries in the bank statement with those in the cash book

- (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 # 536 outlines that Accounting Officers shall forward to the Accountant General as soon as possible after the 1st April each year by a fixed date 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) **Inventory.** Once more inventory management continues to be deficient. The lack of adequate inventory records is widespread throughout Government. This is in spite of the large sums spent, on an annual basis, on the equipment, furniture and fittings. Adequate inventory management is important to ensuring that Government assets are properly accounted for and safeguarded.
- (vii) **Stores.** Again the general the 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. 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.
- (viii) **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.
- (ix) **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 CITO 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 OF THE ACCOUNTANT GENERAL

STATUTORY REQUIREMENTS

- 3.1** The financial statements of the Accountant General, for the years ended 31st March 2009 were received at my office on 23rd September 2009 **and not** in accordance with Section 15 of the Finance and Audit Reform Act No. 12 of 2005 which 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 detailed 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 ANALYSIS OF FINANCIAL STATEMENTS 2008/2009

3.2.1 Statement “A”: Abstract by Head of Revenue and Expenditure Compared With the Estimates:

This statement, shown at **Appendix I**, has been audited but I have withheld my opinion on the statement, as there are several material errors on the statement of which the Accountant General has been advised. In the case of revenue, the Accountant General’s figure is \$ 5,955,214.68 more than the figure brought to account in the SMARTSTREAM Accounting System. It is also worth noting that actual revenue shows a shortfall of \$35,608,146 when compared to the revenue projection. Comparison of the expenditure statement submitted for audit and the expenditure figures in the SMARTSTREAM accounting system shows several cases of excess expenditure, totaling \$60,346,142.00 for which no supplementary provisions have been made.

3.2.2 Statement “B”: Statement of Assets and Liabilities at the Close of the Financial Year, Including the Balance in the Consolidated Revenue Fund

This statement is made up of the following sub statements: Statement of Special Funds, Statement of Outstanding Loans, Statement of Advances, Statement of Deposits, Statement of Arrears of Revenue, Statement of Investments, and the Statement of Savings Bank.

I am withholding my opinion on this statement as in addition to the below comments on the specific appendices several discrepancies were identified as follows:

1. Cash held at sub treasuries of \$517,439.44 differed from the balance of \$270,970.16 reported on SMARTSTREAM. This is a difference of \$246,469.28.
2. No supporting documentation was provided in order to verify the sum of \$6,709,718.00 listed as Special Deposit Accounts.
3. Bank reconciliations and confirmations in respect of sixteen bank accounts totaling \$72,167,204.00 were not presented.

3.2.3 According to the SMARTSTREAM Accounting System the suspense account stood at \$280,868,894.30 at the end of March 2009 while the statement recorded the balance at \$262,543,943.00, a difference of \$18,324,951.30. Additionally it was noted that the account has almost doubled as at the end of 2005 the suspense account stood at \$142,351,656.73.

3.2.4 **Statement of Special Funds (Appendix II):** This statement shows several material differences which have been brought to the notice of the Accountant General. The following are examples:

- a. At the 31st March 2009 SMARTSTREAM showed that the balance stood at \$4,150,832.24 while the statement showed a balance of \$4,164,021.84.
- b. The Official Charities Fund Card showed a balance of \$1,274,511.68 while the statement submitted for audit showed a balance of \$507,109.25.

- c. No source document was presented in order to verify WASA C.D. Bank Rural Project.

3.2.5 **Statement of Outstanding Loans (Appendix III):** I am withholding my opinion on this statement totaling \$84,122,208.61 submitted by the Accountant General for audit. The audit disclosed several material differences, including the following:

- a. Twenty-one loans to various municipalities totaling \$1,044,236.83 were omitted from the statement.
- b. The balance on a loan to the Public Service Union was overstated by \$ 16,948.19 as it was recorded as \$57,635.40 instead of \$40,687.21.
- c. The closing balance on a loan to the Toledo Teachers' Credit Union should have read \$6,117.85 and not \$20,731.11. It was therefore overstated by \$14,613.26.
- d. It was noted that there was no repayment on a loan of \$400,000.00 issued to the Belize Marketing and Development Corporation in August 2006 although at the time the loan was issued it was agreed that the loan would be repaid in 13 monthly installments with effect from 1 February 2007.

3.2.6 **Statement of Advances (Appendix IV):** I am withholding my opinion on this statement due to the following:

- 1. The opening balance for 2008/09 of \$ 3,557,254.84 differs from the closing balance for 2007/08 of \$3,548,963.59; a difference of \$ 8,291.25. No explanation was provided.
- 2. The balance on dishonoured cheques has increased from \$ 2,729,221.14 at the close of 2007/08 to \$ 3,355,543.30 at the end of 2008/09. A difference of \$ 626,322.16.
- 3. No reconciliation of this account has been provided.

3.2.7 **Statement of Deposits (Appendix V):** This statement totaled \$ 21,216,668.52 at the end of March 2009. Of the above amount, eighteen accounts totaling \$ 1,467,844.53 were listed as having debit balances. Audit has once again requested that this balance be properly analyzed in order to ascertain that the debit balance does not represent money outstanding to the Government of Belize.

3.2.8 **Statement of Arrears of Revenue:** This statement has not been submitted to audit for examination.

3.2.9 **Statement of Investment (Appendix VI):** This statement has been audited and signed off.

3.2.10 **Statement of Savings Bank:** This statement has not been submitted to audit for examination.

3.2.11 STATEMENT “C”: DETAILED STATEMENT OF ACTUAL REVENUE AND EXPENDITURE COMPARED WITH ESTIMATES FOR 2008/2009

This statement is at **Appendix VII**. It has been audited but as stated above I am withholding my opinion on the statement.

3.2.12 STATEMENT “D”: STATEMENT OF PUBLIC DEBT

3.2.13 The Statement of Public Debt, showing a total of \$ 2,028,575,248.00 comprising external debt of \$ 1,856,249,151.00 and domestic debt of \$ 172,326,097.00, is at **Appendix VIII**. Opinion on this statement is once again being withheld as audit observed several material differences, some of which are shown below:

- a. The opening balance as at 1 April 2008 is \$ 8,648,152.00 less than the closing balance at 31 March 2008.
- b. Comparison of the debt statement for 2008/09 against the statement for 2007/08 disclosed an additional loan of \$ 1,216,091.00 (OPEC 951P- Golden Stream) but details were not made available to audit for verification.
- c. Payment of principal of \$ 24,802,853.80 in respect of GOB/Belize Petroleum & Energy Limited was completely omitted from the statement submitted for audit.
- d. Several instances totaling \$ 1,894,088.02 were seen where interest paid by the Central Bank differed from the amounts brought to account by the Treasury, a clear indication that regular reconciliation between the Ministry of Finance, the Treasury and the Central Bank was not taking place.
- e. No information has been provided in respect of loans guaranteed by the government.

3.2.14 STATEMENT OF LOSSES

The Statement of Losses is at **Appendix IX**. The statement shows the following:

Description	No	Value
Cases Opened During the Current Year	60	\$ 191,493.67
Cases Closed of the above	4	
Cases Closed Through Recovery	38	\$ 63,653.26
Cases Written Off	6	\$ 78,329.26

CHAPTER 4

OTHER AUDIT OBSERVATIONS ON MINISTRIES AND DEPARTMENTS

MINISTRY OF FINANCE

Accountant General

4.1 Pension Scheme Overpayments-\$266,573.52

An audit inspection of the pension scheme and associated documents maintained by the Accountant General's Department was conducted to:

- a. Identify if any deceased pensioner was still being paid a pension
- b. Identify if there were any fictitious names on the pension list
- c. Verify if the Treasury Department conducted weekly visits to the Vital Statistics Department to check which or if any pensioner died for each week.

In a discussion on 23 March 2007 with the Finance Officer responsible for the Pensions/Payroll Section, she informed that the Pensions Clerk made visits to the Vital Statistics Department to update the Pensions List.

Audit visited the Vital Statistics Department to confirm the visits and view the Death Register on deceased pensioners for the period January 2000 to November 2007. Scrutiny of the visitors register revealed that the visits by the Pensions Clerk were not done on a weekly basis and that the last visit by the Pensions Clerk was on 16 May 2007. The head of the Vital Statistics Department also confirmed that the Treasury visits only took place once in a while.

Due to the infrequent visits to the Vital Statistics Office to confirm that pensioners were deceased, there were delays in terminating deceased and non-qualifying pensioners from the Smart Stream Accounting System. This resulted in major losses for the Government of Belize.

Audit's review revealed overpayments amounting to \$266,573.52 as a result of payments being issued to twenty-seven persons/pensioners who had already died.

Audit also conducted a review of the internal controls related to the acceptance of pensioners' Life Certificates and found that those controls were very weak. There were several weaknesses in the pension process including:

1. It was difficult to verify if any fictitious names were on the Pensions List because neither the Pensions Section nor the Payroll Section had a database with all the necessary personal information on each pensioner. Audit attempted to amalgamate the names and addresses from Smart Stream with the Treasury “Paid Pensions List” to build a database. However, 75% of the names did not have addresses.
2. No verification was done by the Treasury to check the authenticity of the information on the Life Certificate submitted by the pensioner. The procedure which existed was that the Treasury mailed out Life Certificates semi-annually to pensioners’ home addresses but many of the certificates were returned because the pensioners no longer resided at the said addresses.
3. Audit noted that in many cases the addresses on the pensioners’ electronic cards and the Smart Stream system were old addresses. No attempts were made to update the addresses when the section received updated life certificates from the pensioners.
4. Many of the life certificates were accepted and processed without the necessary signatures of a Head of Department, Justice of Peace, Minister of Religion, Bank Manager or Notary Public as witness to the signature of the pensioner. Only the top parts of the forms were filled out by the pensioners, while the bottom sections were incomplete.
5. Life Certificates were dispatched to, signed and returned by sixteen (16) individuals whose names did not appear in Smart Stream as pensioners as at December 2006.
6. There was no documented evidence to support activation or de-activation of a pensioner from the Smart Stream system. It was processed by the Finance Officer relying the information given orally to the Pensions Clerk who did the activation or de-activation of pensioners.
7. Thirty- two pensioners received their pensions abroad. The Accountant General automatically accepted the signatures of notary publics from these pensioners as valid and it appears that the Pensions Section did not take any action to confirm that the pensioners were actually alive.
8. There was no evidence that Treasury conducted verification of the Life Certificates.
9. As a result of our findings Audit made certain recommendations, among which are the following:
 - i.) The Accountant General should engage in efforts to strengthen internal controls surrounding the Life Certificates;
 - j.) Ensure that the “segregation of duties” concept is in place by discontinuing the process where the Pensions Clerk is allowed to prepare and disburse pension payments;
 - k.) Increase the staff dealing with pension payments and associated documents;
 - l.) Exercise closer supervision over the process of payment to pensioners;
 - m.) Review the Life Certificate procedures for pensioners in an effort to reduce/eliminate loopholes;

- n.) Cease forthwith the practice of having staff members signing and certifying life certificates on behalf of pensioners to prevent fraud and errors
- o.) Examine fully the circumstances surrounding the overpayments with a view to effecting recovery the sums lost;
- p.) Where negligence can be identified, institute action which will lead to surcharge of the officer(s) responsible;
- q.) Commission an investigation to confirm that if pensioners living abroad are still alive;
- r.) Ensure that personnel from the Accountant General's Office visit the Vital Statistics Office on a weekly basis to determine if any pensioner died for a particular week;
- s.) Prepare a database with all the necessary personal information for all pensioners that were awarded pension benefits;
- t.) Properly sort, file and store life certificates for ease of reference.

4.2 AUDIT OF GOVERNMENT PENSIONS SCHEME BY PRIVATE SECTOR AUDITOR FOR \$70,000.00

During an audit inspection at the Ministry of Finance, Audit came across a contract document dated 1st February 2003, drawn up between a private sector Certified Public Accountant and the Government of Belize to conduct an audit on specific areas of the Government of Belize's Pensions Account for \$ 70,000.00.

The terms of reference outlined in the contract, and the Ministry of Finance letter MBM/1/01/02(68) dated 6 January 2003, were as follows:

- (a) Verification that pension payments have been calculated and paid in accordance with the Pensions Act for the periods April 2000 – March 2001, April 2001 – March 2002 and April 2002 – December 2002;
- (b) Confirmation of total payments made for each of the three reporting periods noted;
- (c) Report findings of all cases of deviations from the requirements of the Pensions Act.

Having reviewed the contract document Audit conducted an examination with the following objectives in mind:

- a) Determine whether the terms of reference of the contract were met.
- b) Determine the rationale for the audit of the pensions account.

- c) Establish the cost effectiveness of the contract between the Contractor and the Government of Belize i.e. whether Government of Belize got value for its money.
- d) Identify how the report benefited the Government.
- e) Determine if any follow up was done after receipt of the report.

According to the contractor's report, with regards to terms of reference (a), he tested the process where the pension forms went through the four different government entities to enhance the accuracy of pension payments. No deviations were found in the process. He also tested the calculations and amounts that appeared on the pension forms that were approved for payment. Audit noted that the auditor's calculations were limited to pension papers presented and did not include a review of the information in the personal files of individuals who received the pensions.

With respect to terms of reference (b) the auditor mentioned in his report that he failed to verify the total payments to a pensioner because he believed that it was too difficult to make the verification due to:

- a. "Inability to verify approved amounts for a wider sample of pensioners, particularly those who retired prior to the periods covered by this exercise"
- b. "The Firm was not satisfied that the list of active pensioners excluded fictitious names and dead persons"

It was Audit's opinion that the aspect of verifying total payments could not be accomplished because the contractor did not have all the information pertaining to the pensioners.

With regard to terms of reference (c) the Contractor mentioned in his report that there was the possibility of potential misstatements due to deceased pensioners and fictitious names on the pension list as well as sporadic adjustments.

The Contractor reported that he was not satisfied with the Accountant General's Life Certificate controls that were in place for many decades, and continued to be in use. He believed that strengthening this process could provide adequate control over the process.

The Office of the Auditor General was not certain that the Contractor had tested the controls that were in place for the Life Certificates before conclusion of the audit.

Audit made several attempts to interview the then Financial Secretary, to seek information as to why the contract was given to the Contractor and the authority to issue the contract to audit the Government of Belize Pensions Account but was unsuccessful as, according to him, he would have required the Ministry of Finance's files on the matter.

In a telephone interview with the Contractor on 26th June 2007, he mentioned that there was no tender process but a written offer was made to him to audit the pension account by the then Minister of Finance. He accepted it and quoted his price of \$ 70,000.00 to commence in February 2004, and was to be completed in March 2004. Audit however noted that the final report was delivered in October 2004. The Contractor did not provide an explanation for the late submission of the report.

In discussion with the former Accountant General on 4th April 2007 she indicated to audit that she was not provided any rationale for the audit of the pension fund nor was the matter discussed with her.

Interviews with senior members of the Accountant General's staff also disclosed that they had not seen the report from the audit of the Fund.

Audit came across a copy of the Contractor's report in the Pension General file at the Accountant General's Department but there was no indication on the report or in the file to substantiate that some sort of feed back or follow up was done after the receipt of the report by the Ministry of Finance or the Accountant General.

Based on this observation, it is audit's view that the audit of the pension account never benefited the Government of Belize in improving the pension process in the public sector because the controls and processes remained the same.

It was also audit's view that the audit by the contractor was based on the computation of gratuity and pensions that were already in place. The only finding in the report was that there was a possibility that deviations and irregularities could exist on the Life Certificates in which fictitious pensioners could be added on the Pensions List, and deceased pensioners could inadvertently remain on the list. The contractor never tested the controls of the returned Life Certificates processed. The report only recommended that the Accountant General conduct the verification.

It was therefore our conclusion that this contract was not cost effective and therefore recommended the following:

- a) The Contractor's report is reviewed, along with the contract document, to determine if Government of Belize benefited from the \$70,000.00 expended on the audit.

- b) Prior to undertaking future audits of a similar nature the purposes and intended benefits are discussed with key stakeholders including the Auditor General. Information arising from such discussions should be properly documented.

4.3 ADVANCE AGAINST GRATUITY SERVING BELIZE DEFENCE FORCE OFFICER– \$15,400.00

During the audit of the Statement of Advances for the period April 2007 to March 2008, Audit observed that \$2,800.00 was paid by a serving Belize Defence Force Officer to Account 504216 vide receipt number 27081 dated 2nd February 2008, towards an advance, leaving an outstanding balance of \$12,600.00.

Further investigation revealed that on 1st February 2007 a serving officer of the Belize Defence Force had applied to the Chief Executive Officer Ministry of Defence, Housing, Youth and Sports asking for an advance against his gratuity of US \$ 7,703.18 to pay for an educational course he was pursuing. The request was submitted to the Financial Secretary who in turn submitted the request to the Accountant General for consideration.

It appears that it was on the strength of the Financial Secretary's memorandum that Treasury on the 26th April 2007 paid an advance of \$15,400.00 pending gratuity award to the serving officer 1 year 6 months before his effective retirement date of 8th October 2008. This was highly irregular as Audits' understanding of the practice of issuing advances against gratuity was to facilitate an officer whose retirement has been approved by the Public Services Commission and is only awaiting the processing of his benefits.

Discussion with the Acting Accountant General and her support staff on the 30th July 2008 revealed that the letter sent by the Financial Secretary did not authorize payment and that the advance was approved at the discretion of the former Accountant General.

Audit noted that the issuance of an advance against gratuity to the officer did not meet any of the criteria required by Treasury nor was the payment in line with the Treasury policies and it is the view at this Office that facilitating the request was irregular and that a concerted effort was made to circumvent the regular channels of applying for an advance as this process of issuing advances (except Medical advances) to public officers was suspended due to a tightening of fiscal policies. This award against gratuity also robbed the Government of Belize of the interest of \$770.00 that would have been earned if the advance had been issued as a personal advance at the normal 5% interest and opens the door for losses as an individual can forfeit his pension/gratuity for various reasons thus putting the burden on government to collect.

The Office of the Auditor General therefore recommended that policies regarding the award of advances pending gratuity be adhered to in order to protect the interest of the government.

4.4 SUSPECTED FRAUD – CASHIER – SUB TREASURY ORANGE WALK - \$10,020.43

The Office of the Auditor General received a request from the Accountant General reference Accountant General's 114/4/2008 (27) dated October 29th 2008 to determine the circumstances surrounding a dishonored check deposited at the Belize Bank by the Orange Sub Treasury.

Based on the request, a visit was made to the Orange Walk Sub Treasury on December 16th 2008 to determine the circumstances surrounding the dishonored cheque, adequacy of internal controls in place, officer(s) responsible and recommend improvements if and where necessary.

The investigation unearthed that an unnumbered Scotia Bank cheque for \$10,020.43 dated 15th September 2008 drawn on account #8859, and made payable to the Government of Belize, was deposited with the Belize Bank, Orange Walk Branch on 23rd September 2008 by the Orange Walk Sub Treasury. On 8th October 2008, the Belize Bank returned the cheque to the Orange Walk Sub Treasury because account #8859 was invalid.

Detailed scrutiny of all revenue transactions for the period 8th to 23rd September 2008 by the Auditor did not unearth any cash receipt/collection that matched the value of the dishonored cheque. Also, the corresponding receipt number was not written on the returned cheque to indicate which transaction it was related to as required by Financial Order#199. The only trace to the cheque in the records of the Orange Walk Sub Treasury was the duplicate copy of Belize Bank Deposit Slip# 196771 dated 23rd September 2008 for \$22,416.75. Recorded on slip#196771 was the Scotia Bank dishonored cheque for \$10,020.43 that formed a part of the total deposit made on the 23rd September, which totaled \$68,677.97. All deposit slips for the 23rd September 2008 were prepared and purportedly signed by the cashier.

Through review of the systems and procedures in place at the Orange Walk Sub Treasury the following weaknesses were observed which possibly created the opportunity for an act of this nature to occur: -

- (a) Personal cheques were apparently accepted for revenue collection.
- (b) Deposit of cheques to bank was not being made on a daily basis in accordance with Financial Order #203. Prior to the 23rd September, deposits were only made on 9th and 16th September 2008 although there were cheques on hand.
- (c) The Finance Officer did not ensure that cheques collected were deposited to bank on a daily basis.

To compensate for the shortage caused by the dishonored cheque, an advance was created in the name of the cashier by the Finance Officer re. Debit note #01/2008 dated 18th November 2008 charged to below the line account 76001/507001.

In a report ref 100 VOL.1/2008 (14) dated 28th November 2008 to the Accountant General, the Finance Officer confirmed that the cashier at the time admitted that she removed monies equivalent in value of the dishonored cheque from cash collected by the Sub Treasury and committed to repay the full amount. The full sum has been recovered as follows:

Treasury Receipt 63281 dated 9th December 2008 \$ 7,300.00

Treasury Receipt 66142 dated 16th December 2008 \$ 2,720.43

Audit further suggested that although the full amount of the loss to government caused by the suspected fraudulent cheque has been repaid, the procedure outlined at Financial Orders #605 to 606 should be implemented to bring this case to a conclusion.

4.5 Payment of Advances Through Payroll

In a memorandum ACC/1/01/2008(29) of the 2nd September 2008, the Office of the Auditor General drew the attention of the Financial Secretary, copied to the Accountant General where, in July 2008, motor vehicle advances approved to certain officers were processed for payment through 'payroll' and not through 'payables'. At the same time, mention was made of at least one instance where the advance of \$ 10,000.00 was credited to the officer's bank account twice. In the same memorandum the Accountant General was asked to "outline the measures in place to ensure that errors of this type are kept at a minimum and that where they have occurred that appropriate action is taken to effect immediate recovery."

In responding on 18th September 2008, the Accountant General explained that "the substitute clerk inadvertently used the payroll account" and that "those errors have since been corrected along with additional controls being put in place."

On 29th January 2009, in a further memorandum to the Financial Secretary and copied to the Accountant General, the Office of the Auditor General reported another case where an officer was approved an advance of \$ 8,000.00 but his account was credited \$ 24,000.00 by the bank. The above memorandum asked if "the two cases highlighted by this Office are the only instances of bank accounts being credited for above and beyond the sums approved in advances."

In response the Financial Secretary wrote, "The Accountant General has advised that the error was committed by the Commercial Bank through which the payment was made."

Audit subsequently wrote as follows to the Accountant General:

“The Office of the Auditor General previously submitted two reports in respect of the processing of advances via Smart stream payroll module. These reports were submitted under cover of my memoranda ACC/1/01/2008(29) dated 02nd September 2008 and ACC/1/01/2009(39) dated 29th January 2009, both of which dealt with the over crediting (double/triple payment) of motor vehicle advances issued to two officers within the Office of the Auditor General on separate occasions. The transactions were subsequently reversed and corrections made, however, while responses were given as to the causes of the over crediting of these accounts, Audit is still concerned as to the following:

- i Whether proper controls are in place to minimize and detect these errors within a reasonable timeframe.
 - ii Whether efforts are being made to investigate if there are other instances of over credit of advances issued to other government departments and ministries.
2. I have once again been assured vide Financial Secretary’s memorandum GEN/55/01/09(31) VOL XX of the 10th February 2009 that the most recent error was one committed by the commercial bank. However the assurance does not confirm that the two cases reported by my Office are the only two cases of overpayments of this type.
3. This Office intends to carry out a preliminary examination of all advances issued during the last two financial years in order to satisfy itself that there are no other overpayments that have not been reported/recorded. In this regard a request is being made for record of all bank transactions conducted via online banking, along with supporting documentations in respect of the financial years 2007/2008 – 2008/2009.
4. In the interest of “safeguarding of government funds” this department would like to propose the access by selected staff of the Office of the Auditor General for “viewing only” rights of all government of Belize online accounts and transactions. It is our view that access to daily bank online transaction will contribute significantly to the early detection of any errors and the strengthening of controls in respect of government funds.
5. The Office of the Auditor General continues to stand ready to offer assistance in the safeguard of our financial resources while I await a favorable but urgent response”

Despite several reminders there has been no response to the request.

4.6 Duplicated Motor Vehicle Licence Stickers

The Finance Officer at the sub-treasury in Belmopan reported vide memorandum M/3005/2008 Vol II (07) dated 29th August 2009 the existence, at the sub-treasury, of 200 duplicated Motor Vehicle Licence Stickers bearing serial numbers 2901 to 3000 and 4301 to 4400.

The stickers were received from the Accountant General on Revenue Form Issue Note (RFIN) 93377 and 102864 dated 5th January 2008 and 4th April 2008, respectively.

Audit undertook a review of the process of acquisition of motor vehicle stickers and found that indeed the stickers on hand were actually duplicates as the series had been previously received from Accountant General as above.

The second set of stickers bearing identical serial numbers were received by the sub-treasury from the Accountant General on RFIN 96594 dated 4th August 2008

Audit also found that:

1. Requisitions for motor vehicle stickers were prepared by the Operations Officer at the Department of Transport and submitted to Print Belize Limited (Government Printer), copied to the Accountant General.
2. Print Belize Limited produced and delivered the stickers to the Accountant General who acknowledged receipt on an RFIN.
3. The stickers are entered into an Excel database by the Accountant General.
4. Upon issuance to the sub-treasuries a notation is made in the database and an RFIN detailing the series of stickers is issued.

Audit concluded that sufficient care was not paid to the management of the motor vehicle licence stickers as:

- a. In accordance with Financial Order 98 only the Accountant General is authorized to indent on the Government Printer for the supply of receipt forms and books.
- b. There was no evidence that stickers received from the Printer were physically checked.
- c. Audit was not presented with certificates to show that proper handing/taking over of licence forms took place when officers were rotated.

4.7 Income Tax Department

SUSPECTED FRAUD – INCOME TAX – BELIZE CITY –(\$6,527.45)

On the 11th February 2008, Audit Officers visited the Income Tax Department to gain an understanding of the cashier collection process and to investigate a list of missing receipts reported by the Income Tax Department. Discussions were held with members of staff and senior management to establish how monies were collected from the Bailiffs, Inspectors and Assessors.

The objectives of the investigation were to:

- a. Establish the amount of money not brought to account;
- b. Establish who was the officer responsible for such irregularities;
- c. Review whether the time lapses between the payment of the taxes and the actual lodgment of monies could lead to misappropriation.
- d. Assess whether the internal controls and policies as laid down by the Department were working, as they should.

The Audit investigation of the Bailiffs cashbooks, Cashiers main cashbooks, receipt books and the SIGTAS system during the period 1st July 2007 to 31st January 2008 revealed that fifty three manual receipts totaling **\$6,527.45** were not brought to account in the SIGTAS system. The main cashier at the Income Tax Department was responsible for the collection of taxes from the Bailiffs and other designated collectors through the cashier's cage and was fully responsible for the collection of all monies paid over to the Income Tax Department –Belize City. Audit concluded that she was responsible for the misappropriation of \$6,527.45.

Based on a review of the collection process, Audit is of the opinion that failure to adhere to internal control procedures had created opportunities for the cashier to hold the paying-in for long periods of time and not bringing the collection to account within a day of receipt as laid out in the Department's internal paying-in procedures.

Audit recommended that: -

1. In accordance with Section 24 of the Finance and Audit Reform Act 2005 that the monies defrauded by the culpable officer be recovered.
2. The matter be reported to the Commissioner of Police for necessary action in accordance with Financial Order #603.

3. The paying-in log is re-instituted in the collection section and that provision is made in the log for the Supervisor to sign. The log should also reveal the time taken for document numbers to be given to returns. This feature will allow for continuous monitoring of paying-ins and its timeliness in completing the paying-in.
4. The cashier collects paying-ins as soon as they are received and issue official receipts and not temporary receipts as was the case. Where this might prove challenging the department should make provisions for a relief cashier to assist in the process.
5. The cashiers are properly trained in their duties, that they are issued a copy of the department cashiering policies and that the supervisor makes timely checks to ensure that they are performing their duties properly.
6. The Checking Clerk retains Bailiffs' cashbooks until the full amount of the paying-in has been collected and should ensure that the paying-in receipt is attached or pasted in the cashbook.

4.8 ARREARS OF REVENUE (P.A.Y.E.)

An audit of the Arrears of Revenue Schedule maintained by the Income Tax Department in respect of Pay As You Earn accounts (P.A.Y.E) was conducted in order to test the ability of the department to efficiently and effectively collect its arrears.

The Arrears of Revenue Schedule highlights those organizations that are delinquent for long periods of time and for which no action was taken. The P.A.Y.E account represents deductions from employees' salaries withheld by employers to be paid over to the Income Tax Department.

The audit revealed that employers were not remitting the taxes withheld and as such employees were not able to file returns for the related tax period(s).

Below is a summary of arrears for the period 2001 to 2008.

<u>Year</u>	<u>Amount</u>
2001	\$ 65,792.35
2002	\$ 60,414.14
2003	\$230,053.00
2004	\$193,363.02
2005	\$179,892.99
2006	\$219,284.91
2007	\$408,693.81
2008	\$183,267.93
Total	\$1,540,762.10

The businesses with significant amounts during the above period were as follows

2001 Tax Year

Tax Payer #	Business Name	Amount in Arrears
5286	Belize Tourism Village Limited	15,100.34
15502	Jaguar Ventures of Belize Ltd.	5,137.42
5219	The Belize Zoo	12,401.24
144	Baraka Limited	15,365.42
88	The Palace Amusement Ltd.	6,359.00
467	Barefoot Iguana Ltd.	4,069.52
16664	Belize Data Processing Center	3,295.85
27740	L & J Management Co. Ltd.	1,587.59
474	Novelo's Bus Line Limited	2,475.97
TOTAL		65,792.35

2002 Tax Year

Tax Payer #	Business Name	Amount in Arrears
15232	3D Marine Belize Limited	4,204.71
32001	Belize Tourism Village Limited	3,949.06
5160	General Automotive Limited	7,754.08
2	Grace Kennedy (Belize) Limited	3,646.76
308	Messer Belize Ltd.	2,070.81
5439	Tropical Beach Resort Ltd.	6,590.92
3603	Osbert Usher	2,676.39
TOTAL		30,892.73

2003 Tax Year

Tax Payer #	Business Name	Amount in Arrears
15379	Belize City Council	45,283.57
69123	Ministry of Education (Dist. Edu. Center – Cayo	14,430.36
16115	Wesley College	103,149.01
81619	WorldCom Technologies Limited	21,513.91
698	Juan Alamilla	4,776.65
5212	Bradley’s Boatyard Limited	4,282.27
334	Cayo Espanto Limited	2,387.62
56	Coconuts Caribbean Hotel Limited	2,458.73
TOTAL		198,282.12

2004 Tax Year

Tax Payer #	Business Name	Amount in Arrears
81601	Belize City Council	3,851.77
21	Bellevue Hotel	12,982.26
15515	Caribbean Tobacco Co.	7,252.72
98	G & A Roe & Son Insurance Services Ltd.	23,989.48
21097	Integral Health Care Limited	21,558.62
30043	Maritime Estates Limited	31,174.87
5071	The Pathology Laboratory Limited	9,853.29
5439	Tropical Beach Resort Ltd.	2,976.15
16115	Wesley College	5, 244.16
81619	WorldCom Technologies Limited	16,654.50
66490	Aqua Marine Suites Ltd.	1,296.00
5148	Discovery Expeditions Belize Limited	1,296.00
31698	International Telecommunications Limited	27,891.87
TOTAL		47,138.37

2005 Tax Year

Tax Payer #	Business Name	Amount in Arrears
96297	Athena Trustee Services Ltd.	13,389.57
115921	Belize Paradise	53,695.92
5260	Belize Yacht Club Limited	6,819.98
5159	Bowman Electrical Company Limited	1,430.34
2570	Michael D. Fox	4,898.89
3516	Gerald Garbutt	3,460.77
301	Guardian Newspaper Limited	3,443.99
5407	J V Hyde and Company Limited	8,861.57
30043	Maritime Estates Limited	19,975.71
99415	Medical University of the Americas – Belize	21,898.81
16115	Wesley College	17,952.32
81619	WorldCom Technologies Limited	8,200.14
TOTAL		164,028.01

2006 Tax Year

Tax Payer #	Business Name	Amount in Arrears
14885	Collet Maheia Construction	2,553.78
125348	Amerijet of Belize Limited	1,864.37
66490	Aqua Marina Suites Ltd.	1,482.39
96297	Athena Trustee Services Ltd.	7,107.54
107283	BEL-Cruise Co. Ltd.	62,602.11
5260	Belize Yacht Club Limited	7,512.90
5432	Channel Broadcasting Cable	3,627.50
85395	Esther Espat	1,892.59
109250	First Caribbean Marketing at Banyan Bay	5,817.45
3516	Gerald Garbutt	6,461.66
21097	Integral Health Care Limited	36,099.90
5407	J V Hyde and Company Limited	5,215.80
130014	National Transport Services Ltd.	28,940.98
5149	Neon Plastics	3,722.50
16227	St. Michael's College	1,361.50
31597	Technical Vocational Education & Training	1,312.50
5071	The Pathology Laboratory Limited	26,270.28
16115	Wesley College	5,537.48
TOTAL		209,383.23

2007 Tax Year

Tax Payer #	Business Name	Amount in Arrears
5131	Appliance World Limited	1,652.80
5260	Belize Yacht Club Limited	10,291.03
135764	Blue Sky Belize Limited	1,210.90
5432	Channel Broadcasting Cable	2,535.67
61907	Fabrigas Belize Limited	1,570.26
109250	First Caribbean Marketing at Banyan Bay	2,652.53
3516	Gerald Garbutt	5,301.40
2	Grace Kennedy (Belize) Limited	1,560.92
301	Guardian Newspaper Limited	3,546.66
72559	Hugh Parkey Belize Dive Connection	17,710.58
123096	Idea Lab Studios Limited	4,233.45
21097	Integral Health Care Limited	1,669.89
110631	Ready Call Center Limited	1,581.04
5071	The Pathology Laboratory Limited	23,438.29
136	Universal Health Service Company Limited	108,855.79
16115	Wesley College	20,017.85
TOTAL		207,829.06

2008 Tax Year

Tax Payer #	Business Name	Amount in Arrears
14912	Amigos Del Mar (Dive Shop)	8,928.18
4128	Eddie Ancona	1,091.19
5131	Appliance World Limited	1,802.25
66490	Aqua Marina Suites Ltd.	2,020.04
140319	Belize Health Care Partners Limited	2,566.30
15505	Belize Tourism Board	2,349.27
5183	Brothers Habet Limited	76,220.00
72559	Hugh Parkey Belize Dive Connection	39,221.67
86697	Hugh Parkey Foundation for Mar. Awar & Edu.	1,675.00
77	J S Espat Limited	1,362.97
15199	Jaguar Holdings Limited	1,887.99
15790	Krystal Shipping Company	3,627.87
5367	Marine and Services Limited	1,814.20
20825	Portofino Belize Limited	1,184.68
14897	Sunbreeze Company Limited	7,777.60
5380	The Belize Bank Ltd.	11,635.57
180	The Villas at Banyan Bay Limited	1,042.09
16115	Wesley College	2,180.00
TOTAL		168,386.87

4.9 BUSINESS TAX ARREARS – RENT TAX

A total of \$273,477.01 in arrears for Rent Tax was calculated by Audit for the period June 2001 to June 2008 from records provided by the Income Tax Department. Of this total, the following is a list of the entities with the most significant balances.

Business Name	Tax Id Number	Amount in Arrears
Dominoes Int'l Ltd.	113599	10,311.84
Emerald Reef Limited	83482	6,135.24
Estate of James Blake	93679	38,259.02
Indigo Properties Limited	83478	6,135.24
Ray West Ventures Limited	83475	6,135.24
Real Estate Limited	5370	22,197.60
San Pedro House Limited	5278	13,168.27
Shakedown Street Limited	83476	6,135.24
Simplicity Group Limited	83483	6,135.24
Skyline Ventures Limited	83474	6,135.24
SUMA Limited	5381	12,817.29
Armando Valencia	17333	30,066.74
TOTAL		163,632.20

4.10 BUSINESS TAX ARREARS – FINANCIAL INSTITUTIONS

Only three banking institutions were represented under this category, i.e. the Belize Bank Limited, Atlantic Bank Limited and Alliance Bank of Belize Limited. Together they had accumulated business tax arrears of **\$31,873,862.11** during the period September 2001 to June 2008. A breakdown of this is given below.

Name of Institution	Tax ID Number	Amount in Arrears
Alliance Bank of Belize Limited	15436	45,832.55
Atlantic Bank Limited	5322	24,536.96
The Belize Bank Limited	5380	31,803,492.60
TOTAL		31,873,862.11

4.11 BUSINESS TAX ARREARS – BUSINESSES

During the audit of the Income Tax Department a total of **\$51,745,229.76** in arrears of business tax was calculated by Audit from records provided by the Income Tax Department for the period January 2001 to September 2008. Of this total, the following is a list of the entities with significant balances.

Name of Institution	Tax ID Number	Amount in Arrears
Jabour Afif	3061	144,894.46
Amberkey Ltd.	110420	104,385.61
A.E.S. Limited	4	117,550.19
Bailey & Bailey	27739	250,077.34
Belcor Industrial Limited	38404	137,532.15
BEL-Cruise Co. Limited	107283	437,092.79
Belize Electricity Limited	54	224,497.80
Belize National Lpg.	117730	144,379.61
Belize Paradise	115921	337,713.24
Belize Premier Realty	137603	188,340.00
Belize Telemedia Limited	5112	11,236,663.78
Belize Yacht Club	5260	167,867.75
Bella Vista Development Co. Ltd.	23	430,722.40
Benny's Enterprises Limited	8	216,392.80
B.T.L. Digicell Limited	67202	6,355,605.36
B.T.L. Overseas Ltd.	134446	1,534,250.00
Burrell-Burrell Associates	14877	180,834.73
Business Enterprises Systems Limited	17253	973,241.95
Butterfield Reimer & Associate	5309	104,081.74
Caribbean Island Brokers	137974	154,035.00
Channel Broadcasting Cable	5432	519,156.92
D & S Produce Ltd.	182	133,722.45

Elite Properties	137970	231,052.50
F. & G. Insurance Company Limited	22268	286,266.61
Ernesto Franco	93003	109,838.48
Ahmad Harmouch	17565	124,041.92
Harmouch Center Limited	472	147,500.51
John Hertular	84361	103,221.26
HL's Enterprise Limited	101	240,669.13
Island Air Ltd.	15272	262,347.28
J.V. Hyde & Company Limited	5407	265,504.57
La Perla del Caribe	110418	252,703.87
M. & M. Engineering Consultants	15576	440,190.03
Mackinnon Belize Land Development Ltd.	88099	410,402.18
Maya Corporation/Maya Airways	5423	272,367.85
MY Cuz Limited	90167	110,418.70
National Transport Services Ltd.	130014	287,890.32
New Era Real Estate Limited	139680	674,700.00
NEWCO Limited	148255	5,477,805.00
Northern Fishermen Cooperative Society Ltd.	5163	2,655,020.12
OMNI Networks Ltd. (Fultec Inter Computer Sys)	86705	508,396.98
José Aljemiro Paz Jr.	2824	208,438.38
Port of Belize Limited	65753	109,703.56
Reef Village Estate Limited	107999	607,677.17
Regent Insurance Company Ltd.	5373	352,620.10
Resort Services Belize Limited	89091	101,971.79
Sagicor Capital Life Insurance Co.	5332	281,516.89
Sanitation Enterprises Limited	15102	138,644.80
SE Leasing Limited	91829	133,111.07
Sittie River Estates Ltd.	88109	118,031.25
Some Place Else Limited	137542	148,190.00
Sterling International Properties	133796	356,760.00
Sueno del Mar Limited	103488	453,394.54
Sullivan Neil	147240	206,435.25
The Pathology Laboratory Limited	5071	154,755.53
John Turley	147239	136,725.00
Universal Health Services Company Limited	136	402,728.38
W. and S. Engineering Co. Ltd.	81650	187,293.40
Lionel Welch	2441	157,355.57
TOTAL		41,208,728.06

The Office of the Auditor General suggested that the Commissioner of Income Tax take the appropriate action in accordance with Financial Order 93 to collect all arrears due the Government of Belize.

4.12 APPARENT LOSS OF TAX \$291,653.58

During the audit of the records covering the period January 1998 to January 2008 maintained at the Income Tax Department, Belize City, Audit identified instances where refunds were issued to employees of several organizations for which the salaries reported on the TD4 Forms and the assessed salaries were not in agreement. As a result of these discrepancies, audit was able to establish that the Income Tax Department overpaid a total of \$ 291,653.58 in refunds.

Over the years the Income Tax Department made some major strides with regards to tax administration. During the period 2001 to current, the department moved from a manual system to an electronic system called the Standard Integrated Government Tax Administration System (SIGTAS). Under the manual system, the forms used for filing returns were color-coded as a security feature. With the advent of the SIGTAS, the color-coded forms were no longer in use. Instead a template of the returns was saved to a compact disk and distributed to the various employers that had control over the printing of the returns. Noteworthy is that with this new system the organization had the capacity to under report their officers' incomes on the TD4's. It was incumbent on the organization to ensure that they correctly reported all income for their employees as the department relied on the integrity of the employer to ensure that information provided was accurate.

The law relating to the completion and filing of an income tax return is specific, as it requires the individual filing the return to file one return for the basis year (January to December) regardless of the period of time worked or amount earned and should include income from all sources. Upon filing, the individual submitted his TD4, with the return attached, to the Income Tax Department where it was filed as required. If a refund was due, the Income Tax Department verified the claim to its system and any original supporting documents to satisfy themselves that the claim / refund was legitimate.

It was along this backdrop as well as concerns by the management at the Income Tax Department that Audit initiated an in-depth look into the employees' refund process, which covered the basis years 2001 to 2006.

Audit was informed that there might be instances where the salary reported by the organizations to the department for an employee during the basis year and the salary on the individual's TD4 at the time of filing might be different and if a refund was due, he or she would collect that refund.

Our understanding was that the TD4 filed by the individual was used to compute taxes during the basis year and where there was an excess payment, a refund was processed. Also, refund claims were processed using the tax withheld and matched to the "tax declared" on the TD4.

The Auditor was told that emoluments for the individual should also be used to verify the refunds; however this was not always done. Due to the amount of refunds being processed, and the fact that the officer processing the refunds needed to access different screens to complete the verification, then this task posed some challenges to view all appropriate screens to satisfy the verification process.

As a result, the Auditor developed a table to reflect the TD4 salaries reported by the entities and salaries on the return that were being filed by the individuals for the refund years 2001 to 2006. The Auditor noted that there were 321 instances where the salaries reported by the organizations and the salaries filed on the return were different and refunds were paid. Audit calculated the differences and applied the mandatory 25% to arrive at the tax owing, which totaled **\$291,653.58**.

It is therefore suggested that the Income Tax Department conduct an exercise to find out whether instances of fraud may have occurred.

4.13 WRITE-OFF BUSINESS TAX

The Income Tax Department's Standard Integrated Government Tax Administration System (SIGTAS) has a feature where taxpayer's accounts can be adjusted or amounts written off. Audit was informed that from time to time the tax administrators would need to write-off either tax, penalty or interest from taxpayers accounts.

Genuine reasons for write-off could stem from the continuous application of interest by the SIGTAS system after a taxpayer had cleared his arrears or where a taxpayer payment may be posted to the wrong account. This would attract interest and penalty which would cause the account to appear to be in arrears. The department would then be required to write-off penalty and interest. Penalty and interest could also be written off where payment was made through the post and the cashier inadvertently used the date of receipt of payment instead of the date the cheques was posted, which may have been before the due date.

For tax, penalty or interest to be written off, the taxpayer must first be assessed and a problem must be found with the account. Either the person owes a large amount and cannot pay or some other mishap in the account as mentioned above. Once the assessment is completed an inspector or an assessor would request the write-off. But this would only occur if the taxpayer has a discussion with either the Commissioner or the Supervisor of Collections. If a decision is made to write-off then a Modification Form, which provides details of the taxpayer, and the rationale for the write-off, among other things is filled out to support the write off. After authorization, the Modification Form is forwarded to the IT Coordinator who processes the request.

After review of the Modification Form files, Audit found instances where tax, penalty and interest had been written off. The Auditor asked the Commissioner, whose apparent signature was evident on the Modification Forms, where he had gotten his authority to effect the write-offs. At the time of writing this report that authority had not been provided.

According to Section 95 of the Income and Business Tax Act only the Minister can remit taxes and he must publish such remissions in the Gazette. In fact, Financial Orders 611 and 612, clearly state that for each of those write-offs the department should have a letter in their records to prove that the Ministry of Finance was aware of the explanations for the write-offs.

Below is list of taxpayers' accounts that were written off for amounts less than \$1,000.00 and greater than \$4,000.00 respectively for which proper authority in accordance with Financial Orders 610 was not seen.

Examples of individuals whose taxes were written off with amounts less than \$1,000.00

Date Requested	Tax Payer Number	Tax Type	Assessment # or Tax Period	Transaction Type	Amount	Reason
12/07/2007	2167	Business	2004	Tax	\$259.42	To delete penalty of \$174.38 and Interest of \$85.04
18/12/2007	4777	Business	January to December, 2007	Tax	\$156.00	Reverse to waive penalty for the period January to December 2007
18/12/2007	4777	Business	May to December 2006	Tax	\$297.60	Reverse to waive penalty for the period January to December 2007

	89676	Jorge A	Employee (Non-Resident)	2006	Interest	\$63.73	None
	18466	Carolyn	10	2001	Interest		Waiver interest
	5110	Courts Of Belize Ltd	Business	January to July, 2007	Interest		Write off interest as per assistant
11/05/2007	123499	EMJ Trucking Co. Ltd	P.A.Y.E	July & August 2006	Penalty & Interest	\$91.68	
11/04/2007	125348	Amerijet of Belize Ltd	Business	Jan-07	Interest	\$94.04	To write off interest after summons amount have been paid for 2006
	180	The Villas at Banyan Bay	Business	Jun-01	Interest	\$37.60	Write off amount affecting total balance owing in history

Examples of individuals whose taxes were written off with amounts greater than \$4,000.00

Date Requested	Tax Payer Number	Tax Payer Name	Tax Type	Assessment # or Tax Period	Transaction Type	Amount	Reason
09/02/2007	17542	Leslie Gerald	10	2001	Penalty & Interest	\$4,983.08	Taxpayers was served summons Jan. 2007. Special waivers of penalty as interest is being authorized by Commissioner of Income Tax
07/02/2007	129	Graniel's Const. & Cabinet Ltd	Business	2002	Tax & Interest	\$6,429.59	Tax payers paid all taxes & interest in the 09/12/04 @ which time penalties should have been waived by Commissioner upon his instruction but was never done.

01/12/2005	5200	Medina Construction	Business	Feb; Mar; Apr 2005	Penalty & Interest	\$5,131.66	To discharge interest and penalty charge for the months listed
24-Jul-06	86947	Edy Vasquez (Creative Tiles)	Business	2003	Penalty & Interest	\$10,920.64	Taxpayer complied with CIT arrangement
30/11/2006	82198	Errol Hutchinson	Business	Jan. 04 - June. 06	Penalty	\$7,259.60	Please cancel penalty for Errol Hutchinson B/Tax for the period Jan. 04 - June. 06
10/03/2005	26409	T. Eichroes & Sons	Business	Feb. to May & Sept. 2002	Interest	\$7,694.12	To cancel interest charges
01/03/2005	5112	B.T.L	Business	July 2004 ass. 306359	Tax	\$14,145.49	Payments came in on the due date. Penalties and interest should be deleted

4.14 WRITE-OFFS -P.A.Y.E

During the audit, it was brought to audit's attention that the Income Tax Department would perform tax, penalty and interest write-offs on its P.A.Y.E. accounts that were erroneously assessed for late payments when in fact they were paid on time. Also, the Commissioner of Income Tax approved minor write-offs of tax as well as the waiver of penalties and interest.

Audit was able to establish that write-off of penalties, interest and taxes over the period 2001 to 2008 for individual businesses and corporations amounted to **\$171,759.00**.

Audit noted that Universal Health Services Company (UHS) and its subsidiary Integral Health Care Ltd had substantial amounts written down in the form of penalty and interest amounting to **\$113,965.85** being \$88,154.05 for Universal and \$25,811.80 for Integral Health Care Ltd.

Audit received a faxed letter from the Commissioner of Income Tax dated 27th February 2008, which outlined the taxes due from UHS. It was noted that the company was delinquent not only to Income Tax but also had amounts outstanding for General Sales Tax (GST) and Sales Tax. Below is a schedule of the amounts owing that totaled \$1,834,172.00:

Tax Type	Tax Due	Interest	Penalty	Total
P.A.Y.E & Business Tax	\$ 737,218.00	\$77,439.00	\$24,022.00	\$838,679.00
GST	\$547,474.00	\$95,368.00	\$56,351.00	\$699,193.00
Sales Tax	\$296,300.00	\$0	\$0	\$296,300
TOTAL	\$1,580,992.00	\$172,806.00	\$80373.00	\$1,834,172.00

The letter further detailed that UHS was in the process of selling its assets to Belize Health Care Partners and would like to settle their outstanding tax liabilities with the Government of Belize (GOB) so that the new owners would be free of any debt. As a result, they proposed to the government and got agreement to a global payment of \$1.2 million as full and final settlement for all outstanding P.A.Y.E, Business Tax, GST and Sales Tax. This would require GOB to substantially write off **\$634,172.00** by way of penalty and interest.

The Commissioner of Income Tax informed that the payment of \$1.2 million from UHS, which was made on the 5th March 2008, was to be shared between P.A.Y.E, Business Tax, GST and Sales Tax. With regards to Income Tax portion, the Commissioner received \$707,273.35, broken down as follows:

Name	P.A.Y.E	Business Tax	Bailiff Fee	Amount
UHS	\$314,984.47	\$296,490.50		\$611,474.97
Integral Health Care Ltd	\$47,154.22			\$47,154.22
Pathology Lab	\$43,735.16			\$43,735.16
Bailiff Fee			\$4909.00	\$4,909.00
TOTAL	\$405,873.85	\$296,490.50	\$4909.00	\$707,273.35
GST				\$492,726.65
Reconciliation				\$1,200,000.00

Audit noted from the letter, that the subsidiary companies of UHS were not mentioned as part of the pay-off even though the apportioning of the funds encompassed them as shown above.

This action on the part of the Commissioner of Income Tax contravened Financial Orders 609-612. The requirement of the Income and Business Tax Act which dictates that any taxes remitted by the Minister be published in the gazette was also not fulfilled.

While the regulations do not allow for the Commissioner of Income Tax to approve write off of taxes, the following suggestions and recommendations were made as a result of the inspection.

- When a write-off is made with regards to penalty, interest, or tax, a report should be sent to Ministry of Finance and the National Assembly depending on the amount, for approval.

- In an effort to better reflect any losses arising from write-offs, timely reports be sent to the Ministry of Finance identifying those write-offs that resulted in a loss to Government.
- An electronic database be used to record the copies of Modification Forms to improve accessibility and accountability.
- For better maintenance of files, a ledger should be kept for the tracking of write-offs and authorizations.

4.15 Ministry of Public Utilities, Transport, Communications and National Emergency Management

National Emergency Management Organization

The National Emergency Management Organization (NEMO) and its ten operational committees and nine District Emergency Committees were established to preserve life and property throughout Belize in the event of an emergency and to mitigate the impact on the country and its people.

The Relief and Supplies Management Committee is one of the operational committees of NEMO and is responsible for receiving, distributing and accounting for all relief supplies used in an event, whether acquired locally or donated from abroad. NEMO should ensure that proper records are kept which enables the government to ensure correct use of all supplies. However, during an audit of records pertaining to Hurricane Dean, it was noted that pertinent records were not maintained in accordance with regulations.

4.15.1 Hurricane Dean

An audit inspection of the National Emergency Management Organization Relief Supplies Committee unearthed a complete lack of compliance with proper stores management as outlined in the Stores Orders. Warehouse managers in the districts did not maintain adequate records when receiving and issuing items resulting in Audit's inability to fully verify the receipt and issuance of stores purchased by government during the aftermath of Hurricane Dean.

At the time of the inspection several financial donations, as shown below, were received by the Ministry of Foreign Affairs for the hurricane relief effort. A loan was also received through the Ministry of Finance.

<u>Date</u>	<u>Donor</u>	<u>Amount</u>
29/8/07	Social Security Board	\$90,000.00
31/8/07	Amb Of Belize- Santo Domingo	\$19,805.18
11/9/07	Koica, South Korea	\$99,055.61
24/9/07	Ti Biny	\$198,230.18
11/10/07	Turkey, Antigua & Barbuda	\$63,440.00
17/10/07	President, Santo Domingo	\$98,966.22
7/11/07	Org. of American States	\$78,028.23
4/1/08	The Export-Import Bank	
(Loan)	Republic of China	\$9,000,000.00

These funds were transferred to a current account at the Central Bank of Belize and a check at the Ministry of Finance to ascertain how the funds were spent revealed through an E-mail correspondence that the monies were deposited into general revenue for budget support to replenish expenditure incurred under several Ministries during the aftermath of Hurricane Dean. No evidence was provided to show how the money was allocated per Ministry.

4.15.2 Inadequate Maintenance of Financial Records

The Office of the Auditor General conducted an audit on NEMO records for periods 2000 to 2009. It was very difficult to obtain records to audit, mainly fuel order books, log books, advance registers and salaries registers. This resulted in Audit not being able to do a comprehensive audit inspection which would have been useful in order to ascertain the amount of donations received by NEMO and the expenditures made from such donations in connection with the disasters.

From the records presented, Audit noted that the following bank accounts were maintained but our Office was unable to verify whether all the accounts were active. No authority was provided to Audit for the opening and closing of the accounts. Financial Order No. 301 states, “No official bank account may be opened unless authorized by the Accountant General”.

On June 5th 2009 Audit requested information through the Ministry of Finance concerning the following bank accounts however, to date no response has been received.

- i. Scotia Bank Account #193-4810 – NEMO Hurricane Dean Relief Fund
- ii. First Caribbean International Bank Account #0001147205 – Tourism Development Project
- iii. First Caribbean International Bank #0001147191
- iv. Belize Bank #645-2-2-200963 – NEMO Secretariat Fund
- v. Belize Bank #6550-8-26053
- vi. Barclays Bank #73-3682515 – Belize Hurricane Iris Relief Fund
- vii. Barclays Bank #5012900 – Ministry of Defense and NEMO
- viii. Belize Bank#? – Ministry of Defense and NEMO Checking Account
- ix. Scotia Bank #1935305 – NEMO Secretariat Fund
- x. Scotia Bank – Hurricane relief fund

4.15.3 Tropical Storm Arthur and Tropical Depression 16

Donations in excess of \$1,700,000.00 in cash and kind were given to the Government of Belize in 2008 for both of the above disasters, to assist with flood victims across the country. Audit noted that items distributed to beneficiaries included mattresses, food items and houses. Our Office was unable to secure any official record showing proof that flood victims received items since no register with the beneficiaries' signatures at the time of distribution was maintained by NEMO. It is imperative that a register is kept to record what was given to the victims of a disaster for accountability purposes.

Audit noted that after deducting the expenses observed for the above disasters there remained surplus of more than \$1,100,000.00. Audit was unable to confirm whether this surplus was accurate since no statements were found on the files from the banks showing that funds received for the disasters were deposited.

As a result of the above findings it is recommended that:

1. That all relevant documentation with regards to disasters be included in the files.
2. That accounts for each disaster be opened through the Accountant General who would allow for expenses to be monitored through Smart Stream payables.
3. That NEMO maintains registers to record items distributed to beneficiaries and have each beneficiary sign the book upon receipt of items.

4.16 MINISTRY OF NATIONAL SECURITY

Wasteful Expenditure – Ladyville Forensic Laboratory Project –\$113,644.30

The Forensic Laboratory Contract Number 43 was to “design and construct the building in accordance with the specifications and drawings prepared, reviewed and accepted by the Ministry of Works” and was signed between the Financial Secretary and a Contractor, in February 2003 for \$ 1,062,337.29.

The building was to be two-stories measuring 89 feet long and 38 feet wide to house the Forensic Laboratory in Ladyville. The ground floor plan included a Dark Room, offices for the Director, Medical Officer, Accountant/Secretary, a Reception Room, Cafeteria, Exhibit Room and two Bathrooms. The first floor included rooms for Biology, Chemistry, Firearm, Library, Documents, Toxicology, Instrument Room, Conference and two bathrooms.

According to the contract, the Contractor should have started construction within seven days after receipt by him of written acceptance of his tender and was to complete the works within 24 weeks or 6 months from commencement of the works. The project, which commenced in February 2003, was not completed until December 2006, a total of three years and ten months.

Of the \$ 1,062,337.29 agreed upon in the contract, the contractor was only actually paid \$1,040,813.56 as a result of adjustments made by Ministry of Works Engineers.

The below listed four contracts totaling \$1,154,457.86 inclusive of the cost of materials, covered the construction of Forensic Laboratory

<u>Contract Nos.</u>	<u>Name of Contracts</u>	<u>Amount Spent</u>
43 dated 21.2.2003	Forensic Lab. Bldg., Ladyville	\$1,040,813.56
04 dated 17.7.2006	Reconditioning Nat. Forensic Lab.	\$ 33,575.00
06 dated 11.8.2006	Roof-sealing Forensic Lab.	\$ 19,800.00
	Material Cost	\$ 20,479.30
07 dated 14.8.2006	Electrical Works Forensic Lab.	\$ 39,790.00
		\$1,154,457.86

The original Contract 43 dated 21.2.2003 with the contractor to complete the project was for \$1,062,337.29. However, the project was not completed to the satisfaction of the Ministry of Works' Engineers. This resulted in the award of three additional contracts for 'reconditioning the laboratory building, resealing the roof and electrical works. These additional contracts to complete the project cost the government \$113,644.30 although these are works which should have been performed by the contractor under Contract 43.

The reconditioning of the Forensic Laboratory contract for \$33,575.00 was signed on 17th July 2006 between the Ministry of Home Affairs and a contractor from Orange Walk Town. It involved relocation and reconditioning of walls, sealing of some external windows and the construction of new cabinets. It is Audit's view that this contract could have been avoided if a plan had been produced to support the original contract and the input of the required stakeholders obtained.

On the 11th August 2006 following an inspection of the building it was found that the roof leaked in several places. A different contract was therefore signed between the Ministry of Home Affairs and another contractor for \$19,800.00 to meet the cost of labour for resealing the roof of the Forensic Laboratory Building. Additional expenditure of \$20,479.30 was incurred to meet the cost of materials.

On the 14th August 2006 a contract was signed between the Ministry of Home Affairs and an electrical engineering firm of Belize City to have certain works which included electrical connection from transformer to the building, re-installation of Air-Conditioning Units, and installation of UPS System at a total sum of \$137,927.00. Of this, \$ 39,790.00 was for works, which were already paid for in the original contract.

Further analysis disclosed that there was no evidence indicating that the Forensic Laboratory Contract was awarded in accordance with the tender procedure outlined in Financial Orders 701 to 724. According to the officials at the Ministry of Works (MOW memorandum B-209/3/12/03 (9) dated 21.5.03) they did not become involved with the contract between the contractor and the Ministry of Finance until he submitted his first claim for payment on the 30th April 2003. At that time the Ministry of Works had to request a copy of the contract in order to be able to certify the works undertaken. The Ministry of Works found that the copy of the contract document that was provided was incomplete since there was no Bill of Quantities attached to it.

At Audit's request, on 4th December 2006, the Ministry of Works prepared a revised estimate in respect of the building. This estimate came up to \$919,559.58 as compared to the Adjusted

Contract Values of \$1,040,813.56 paid to the contractor. This was a difference of \$121,253.98. (Ministry of Works_ACC/9/06 (8) dated 4.12.2006 refers)

The Ministry of Works also reported that at the stage when the Ministry became involved with the project several recommendations were made to facilitate the expeditious execution of the project. They reviewed the design and drawings, sought clarification of items on the Bill of Quantities and brought up concerns regarding special features such as fire risks, disposal and handling of toxic and hazardous materials and pointed out that there was no provision for incinerators, hot water, back up generators, etc.

The Ministry also pointed out that there were still problems with the drawings as certain information was lacking. There were corrections that needed to be made to the Site Plan, Piles, Pile Caps, Ground Beams, etc (CEO Ministry of Works memorandum B-209/3/1/03 (68) dated 31.3.2003 refers).

It was also noted that the Contractor General was not consulted at the early stages of the project as stated in his memorandum C-G/B/2/1(74) dated 4.3.03 that “the Contract was signed apparently based largely on an offer made by the Contractor to the Financial Secretary.” He further stated “the files containing relevant material were not submitted to the Contractor-General’s Office before the contract was signed.”

In his memorandum Ref. C-G/F/G/1 Vol. X111 (71) dated 22/5/03 the Contractor General stated that even though that matter of the contract was brought to his attention after signing of the Contract, to date no Bill of Quantities was presented to him. The Contractor General also informed the Ministry of Works that Government’s interest would be better served if the complete contract document was scrutinized and commented on before the contract was actually signed.

It is clear from interviews and the review of documentation related to the Forensic Laboratory Project that proper procedures were not followed in the implementation of the project at a cost of \$113,644.30 to government. As a result, Audit recommended that the Ministry of National Security conducts a thorough investigation with a view to establish the person (s) responsible for the loss suffered by government.

4.17 POLICE HEADQUARTERS BELMOPAN

4.17.1 Telephone Cards Unaccounted For -\$357,645.00

Smart Stream reflected that a total of \$357,645.00 was spent on telephone cards for the Police Department during the period 13th October 2003 to 16th May 2008. The Deputy Commissioner of Police received the funds and was responsible for purchasing the phone cards. Audit requested a register, which would have indicated how the phone cards were received and subsequently disposed of. No such register was seen for the periods 13th October 2003 to 27th July 2005 and 23rd August 2006 to 16th May 2008.

On perusal of the registers presented, it was noted that information concerning the amount of cards purchased was never recorded. The only information entered was a listing of the various police stations countrywide and the amount of phone cards each station received on certain dates. In addition, the register did not reflect signatures of the persons who received the phone cards. On reviewing the Smart Stream invoices for the purchase of the cards it was noted that at no time did the invoices contain the denominations of phone cards purchased (i.e., \$5.00, \$10.00, \$20.00, \$50.00 etc.) and only quoted lump sum payments for the purchases. It was also interesting to note that the cards were purchased from agents and not from the provider, who should have been able to provide the cards at a discount in view of the volume.

Audit also examined the invoices provided by the suppliers of the phone cards. It was extremely disturbing to note that many of the invoices did not have:

- Name or Stamp of the business from whom purchases were made;
- Breakdown or denominations of phone cards purchased.

On the 30th May 2008 the Deputy Commissioner of Police was asked about the lack of necessary information in the register. The response was that to keep the register with all those details would have been tedious and that the program was undertaken as a result of high telephone costs at the Police Department. The Ministry issued a directive to the Commissioner of Police, who later informed her that the cheques to purchase the cards were to be made in her name. The directive was a verbal one therefore she was unable to provide any written documentation on this issue.

As a result of the above findings, the Office of the Auditor General made the following recommendations:

1. A concerted effort is made to ensure that the entire amount of \$357,645.00 purchased in phone cards is properly accounted for.
2. As this is a finance related matter, the distribution of the cards and maintenance of the registers should rightly be the responsibility of the Finance Officer.

4.17.2 165 MISSING VEHICLES

During an audit at the Police Headquarters in Belmopan for the period April 2000 to September 2008, Audit was presented with several lists of police vehicles from the Vehicle Care Unit of the Ministry of Finance. On comparing the vehicles on the vehicle list from the Vehicle Care Unit with the 212 vehicles on the list prepared by the Police Department audit found that (171) vehicles were not accounted for on the Police Vehicle List. This therefore meant that the Police Department should have had 383 vehicles (i.e. 212 plus 171).

Of the 171 vehicles mentioned above the Ministry of Finance confirmed that 18 vehicles were actually issued to other ministries and departments and therefore the department should have had an additional 153 vehicles.

In addition to the (153) vehicles unaccounted for, the following (12) vehicles were on the police list but the police department was unable to provide information on their location.

No.	Make	Type	Vin.	L/Plate	Color	Year
1	Bajaj				Red	
2	Bajaj				Blue	
3	Dodge	Durango	3B7HD27Y3XM537273	CYC17651	Blue	1999
4	Ford	Focus	1FAFP34P33W221906	CYB1569	White	2003
5	Ford	Ranger	8AFER12F43J301655	CYB1579	Blue	2003
6	Chevy.	Tracker	2CNBJ1364W617403	CYC20917	Green	1998
7	Ford	Ranger		CYB1140		2003
8	Ford	Ranger	8AFER13F23J282229	BZB1403	Red	2003
9	Ford	Ranger		CYB1405		2003
10	Toyota	Hilux	LN160010929	CZL109	Blue	1999
11	Ford	Ranger	8AFER12F43J3001655	CYC19942	Blue	2003
12	Ford	Ranger	8AFER13F93J286744	CYB1446	White	2003

The Office of the Auditor General provided the Police Department with a detailed list of the 165 vehicles which were unaccounted for and requested the department to provide necessary evidence on the location or disposal of the above vehicles.

To date this has not been provided.

4.17.3 Ford Focus Cars

In January 2003, Ministry of Finance signed an agreement with the Belize Estate Co. Ltd to purchase (100) Motor Vehicles for the Police Department. The Belize Estate Co. Ltd. delivered

(50) Ford Focus 4 door sedans' cars (2003 model year), (25) Ford Ranger crew cab 4x4 pick up trucks (2003 model year) and (25) Ford Ranger Crew. The purchase price for the said motor vehicles amounted to \$3,191,900.00 as follows.

\$32,680.00 x 50 cars =	\$1,634,000.00
\$33,720.00 x 25 pick-ups =	\$ 843,000.00
\$28,596.00 x 25 pick-ups =	<u>\$ 714,900.00</u>
	<u>\$3,191,900.00</u>

Of the (50) Ford Focus cars purchased, only 34 were found on the Police Vehicle Fleet list

4.17.4 F-150 4x2 Super Cab-2002

A 2002 F-150 4x2 Super Cab vehicle was purchased from Skeen's Auto Sales on 11th Sept. 2002 at \$42,000.00 and was assigned to the Police Department; however this vehicle was not seen on the Police Vehicle Fleet presented to Audit nor was the vehicle found on hand at the department.

4.17.5 GMC Envoy SLE-2004

The Ministry of Finance made a payment of \$66,577.50 on 21st November 2003 to Belize Agriculture and Industrial Equipment Ltd. for one 2004 GMC Envoy SLE which was assigned to the Police Department. The department was unable to locate this vehicle at the time of Audit's inspection.

4.17.6 Street Security Cameras

Audit noted a Contract #14A of 2007/2008 dated 31.12.2007 between Estephan Enterprises and the Government of Belize through the Police Department. The contractor was to supply and install a camera security system in six strategic locations throughout Belize City within sixty days of the commencement of the contract.

The total value of the contract was Seven Hundred and Fifty Thousand, Three Hundred and Eighty One Dollars (\$750,381.00). Clause #4 of the contract bound the contractor to the responsibility for any defective parts within one (1) year or any defective workmanship within six (6) months of the date of completion of the project.

On the 24.09.08, about nine months after the contract was signed, Audit conducted a physical inspection, which revealed that three (3) cameras at Belchina Bridge, Pound Yard Bridge and

Kraal Road were not operational. Since all six cameras were identical and therefore had an equal monetary value, these three represented half the total value of the six cameras or \$375,190.50.

During an interview with a representative of the contractor it was established that maintenance was previously undertaken by BTL but that company had ceased to perform such works. He further stated that the company which actually installed the cameras was based in Panama and, it was not practical for the company to be summoned when only minor maintenance work was required to keep the entire system functional.

It is the view at this Office that the company, Estephan Enterprises, was in breach of Clause #4 of the contract.

It was also disturbing to note that the contract did not contain any provision for training of personnel within the Police Department, or otherwise, in the maintenance of the systems.

4.18 MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES

4.18.1 Kolbe Foundation Limited- Sawmill not located- \$66,000.00

On reviewing the Tools and Equipment account related to the accounting records maintained by Kolbe Foundation (Hattieville Prison) Audit noted payments to a co- owner of a lumber company for a sawmill totaling \$66,000.00 as detailed below.

<u>Dates</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
21.3.06	3968842	payment #1 on sawmill	\$10,000.00
04.5.06	3968901	payment #2 on sawmill	\$ 5,000.00
04.5.06	3968900	payment #2 on sawmill	\$ 5,000.00
08.6.06	3968950	payment #3 on sawmill	\$ 5,000.00
08.6.06	3968949	payment #3 on sawmill	\$ 5,000.00
18.6.06	3969004	payment #4 on sawmill	\$ 5,000.00
18.6.06	3969003	payment #4 on sawmill	\$ 5,000.00
03.10.06	3969150	payment #5 on sawmill	\$ 5,000.00
03.10.06	3969149	payment #5 on sawmill	\$ 5,000.00
16.11.06	3969233	payment #6 on sawmill	\$ 5,000.00
16.11.06	3969232	Payment#6 On sawmill	\$ 5,000.00
04.12.06	3969274	Final payment sawmill	<u>\$ 6,000.00</u>
			\$66,000.00

Audit requested a physical inspection of the sawmill. Up to date the management of Kolbe has not complied with this request.

4.19 MINISTRY OF HOUSING AND PLANNING

4.19.1 Housing Project- Payments for Works Not Performed-\$1,615.93; Cost Overrun -\$11,529.30

Perusal of payments created and approved by the Housing and Planning Department, Belize City, revealed that a (3)-Bedroom Concrete Bungalow House was constructed in the Port Loyola Area, Belize City.

Scrutiny of documentations inclusive of payment vouchers and Building Supervisors' reports on the project file revealed that: -

- a. The project's first contractor was paid the sum of \$1,615.93 for works not performed on the project.
- b. Total verifiable cost to complete the project was \$43,529.30, which exceeded the estimate and approved loan of \$32,000.00 by \$11,529.30. Also, the homeowner's mortgage was processed for \$34,798.87, which means that the Government of Belize will apparently not recover some \$8,730.43 spent on the project.

The contract documents on file indicated that on 11th November 2002, Contract #136 of 2002 was signed by the then Director, Housing and Planning, with the contractor for "alignment of a septic tank" for \$11,331.07. Also, on 9th February 2005, Contract #100 of 2004/2005 was signed with another contractor for "completion of a 3 Bedroom concrete house" for \$4,753.45.

The estimated cost of the project was \$30,000.00 and was subsequently up-stamped to \$32,000.00 by the then Minister of Housing. However, there was no other contract document on file for completion of the other project phases.

Perusal of the Vote Control Books, payment vouchers and project file revealed that the contractor was paid \$20,020.07 to construct the project from preliminary/foundation to roof stage as illustrated below: -

#	Date of voucher Encashment	Cost Centre	Item	Voucher #	Payee	Amount	Phases Paid	
1	12/5/2002	33017	84801	VO#3266		\$2,696.54	Materials for Preliminaries, Foundation and Cobwall Labor for	
2	12/23/2002	33017	84801	VO#3785		\$1,398.89	Foundation & Cobwall Materials	
3	12/23/2002	33017	84801	VO#3784		\$2,416.70	for Backfill, Ground Beam, and Floor Slab Labor for	
4	No evidence of payment on file or in Vote Control Book						\$2,064.46	Backfill. Ground beam, Floor slab
5	No evidence of payment on file or in Vote Control Book.						\$1,858.00	Materials for External Walls.
6	2/21/2003	33017	84801	VO#4709		\$2,710.86	Materials for Internal Walls, Verandah, Steps , Belt beam, Lintel, Septic & Soak away Labor for	
7	3/4/2003	33017	84801	VO#4942		\$1,879.50	Plastering	
8	3/21/2003	33017	84801	VO#4245		\$2,564.10	222-sacks of cement	

							Labor for Lintels, Exterior & Interior walls, Verandah and Step, Septic & Soak away, Belt Beam, Steel Float.
9	3/31/2003	33017	84801	VO#5769		\$2,592.20	
10	3/31/2003	33017	84801	VO#5166		\$828.04	Materials for Plastering
							Materials for Electrical, Gables and part payment for roof.
11	5/26/2003	33017	84801	VO#49		\$2,833.24	
12	5/26/2003	33017	84801	VO#47		\$100.00	Labor for Gables

\$23,942.53

There were two (2) payments i.e. for labor in respect of backfill, ground beam and floor slab for \$2,064.46 and materials for external walls that totaled \$1,858.00 which the Auditor was unable to verify in either the Vote Control Book, Smart Stream system or payment details kept by the accounts section. However, the Senior Supervisor at the Housing Department indicated in his report that the total payment to the Contractor was \$23,942.53.

The estimated value of works performed by the contractor as at April 15th 2004 and verified by the Sr. Supervisor was \$18,404.14. This was based on a revaluation conducted for a \$32,500.00 estimate.

The payments made to the contractor for works not performed (based on the value of works inspected and reported on by the Senior Supervisor at Housing Department) were as follows: -

Breakdown #1	
Payments reportedly paid to Contractor	\$ 23,942.53
Value of works - Sr. Building Supervisor	\$ (18,404.14)
Estimated payment for works not performed	<u>\$ 5,538.39</u>

Breakdown #2	
Payments verified by Auditor as paid to Contractor as per attached vouchers re. Appendix "B".	\$ 20,020.07
Value of works - Sr. Building Supervisor	\$ (18,404.14)
Estimated payment for works not performed	<u>\$ 1,615.93</u>

For reporting purposes, the Office of the Auditor General utilized the second breakdown which showed the value of works not performed that totaled \$1,615.93 given that these payments were verified by Audit as paid to the contractor.

The last field inspection report kept on file by the Building Supervisor dated April 22nd 2003 certified that the contractor had completed all works up to Belt Beam and by that same token, requested that payment be made to the contractor for materials to be utilized for electrical, gables, part roof and labor for gables.

As illustrated in the above table, two (2) payments were made to the contractor on May 26th 2003, for materials in respect of electrical, gables and part payment towards roof and also labor for gables. However, on April 15th 2004, the Senior Building Supervisor conducted an inspection of the project. His report indicated that the value of the works on site at the date of his inspection was \$18,404.14.

A Utility Room estimated at \$1,431.76 was included on the homeowner's project which was not a part of the original agreement with the Housing Department; however, the cost was met by the homeowner.

The estimated cost of a 3-bedroom house constructed through the Housing and Planning Department was \$30,000.00. The project was up-stamped to \$32,000.00 by the then Minister of Housing. However, due to the abandonment of the project by the contractor, the department engaged the services of another contractor to complete it.

The estimated project cost was exceeded by \$11,529.30, which was caused by the additional expenditures of \$23,509.23 to complete the project plus the \$20,020.07 paid to the original contractor. As a result, the entire project cost \$43,529.30 instead of the up-stamped amount of \$32,000.00 approved by the Minister of Housing.

Total cost verified by Auditor as incurred in respect of the project	\$ 43,529.30
Up-stamped cost to construct 3-bedroom house	\$ 32,000.00
Cost Over run	<u>\$ 11,529.30</u>

On June 30th 2006 the homeowner signed a promissory note with the Housing and Planning Department agreeing to a housing loan of \$34,798.87. This is \$8,730.43 less than the funds that the Auditor verified as funds spent on the project.

Perusal of the ledger card in respect of this project revealed that the account was in arrears. The ledger card showed that since 30th June 2006 when the mortgage was signed, only five (5) payments were made. The last payment was on September 17th 2008 and the outstanding principal balance as at February 17th 2009 was \$34,075.55.

The Office of the Auditor General concluded that it was apparent that in the initial stages of the project, the contractor was paid in advance for works, which created the situation whereby he could have aborted the project whilst owing monies to the Government of Belize.

The Office of the Auditor General therefore reminded the ministry of Financial Order #371 which states:-

“Such officer, as authorizing officer, shall therefore be held responsible that:

(b) the services specified have been duly performed”

The Ministry was also reminded of Financial Order #373, which outlines the following

“In the event of any payment being made in consequence of an incorrect certificate on a voucher, the officer authorizing the voucher for payment shall be held responsible for the same, and the amount may be surcharged against him.”

In addition, the Office of the Auditor General wanted to know the following:

- (a) How the excess cost will be treated?
- (b) What action if any will be taken to ensure repayments are made in accord with the mortgage/promissory note signed by the homeowner?
- (c) How the \$8,730.43 will be recovered, for it was not a part of the homeowner’s agreement with the Housing and Planning Department?
- (d) What is the policy of the Housing Department in regards to material purchased for housing projects?
- (e) Is it the department or the homeowner that is responsible for securing materials?

Ministry of National Security

4.20 Belize Defence Force (BDF)

4.20.1 Alleged Irregularities-Overpayments To a Custom Broker- \$7,790.00

On July 5, 2008, The Office of the Auditor General embarked on an investigation at the Belize Defence Force (BDF), Ladyville to review alleged fraudulent payments reported by the Accountant General to the Auditor General in her memorandum ACC/103/20A/08(2) dated May 7, 2008.

Records related to the period of payment for the year 2007 were presented to Audit for examination. Audit noted that several copies of custom entries having identical custom entry numbers as the original were observed submitted twice for payment. In other words, the same custom entries that were already paid for were used a second time to obtain payment sometime later. The amount involved was \$2,290.00.

Audit was unable to establish if BDF received items processed through a number of custom entries totaling \$5,500.00 as no invoices were provided to Audit to substantiate the aforementioned.

Additional observations revealed where BDF paid the customs broker \$28,255.00 for processing of custom entries. Due to the lack of pertinent records, the Office of the Auditor General was unable to ascertain if these payments were also justified. In the absence of these records the Auditor was unable to determine if the service paid for was indeed performed.

On the 30, June 2008 Audit spoke to the Finance Officer, in regard to alleged fraudulent payment made to the customs broker for services performed on behalf of BDF. According to her the customs broker submitted to her copies of entries for payments with the signature of the Commander authenticating receipt of items. She indicated to Audit that based on this authenticity she approved payments.

Audit drew the Finance Officer's attention to the contents of Financial Orders 10, 370 and 371.

From the evidence gathered, it was obvious that the BDF records administration needed considerable review and that:

- a) Close supervision over the activities of the accounts section to ensure that officers properly discharge their duties and responsibilities was lacking.

- b) Adequate measures were not taken to safeguard all accounting records for audit as required under Financial Order 3(e).

As a result of our findings audit concluded that the customs broker was engaged in fraudulent activities in respect to the payments listed throughout the report and recommended the following:

- a) That action is taken in accordance with Financial Order #603, and this matter reported to the Commissioner of Police.
- b) That immediate steps are taken to recover the funds defrauded or that recovery is sought through a surcharge in accordance with Section 24 of the Finance and Audit (Reform) Act 2005.
- c) That supervisors conduct frequent internal checks over activities of personnel to ensure that officers properly discharge their duties and responsibilities.
- d) The ministry conducts regular reviews of the expenditures of the department(s) to ensure that similar cases of fraudulent payments are detected early.

4.20.2 Fuel Irregularities- Belize Defence Force –Price Barracks- Ladyville

On 21 August 2008, the Chief Executive Officer of the Ministry of National Security through memorandum ACC/14/01/08 (2) requested an audit of the fuel account maintained by the Commander, Belize Defence Force. Based on the Ministry's request, the Office of the Auditor General commenced an audit inspection of the fuel requisitions, orders, accounts payable records and associated documents on 22nd October 2008 at Price Barracks, Ladyville. The inspection covered the period January to October 2008 and the resultant findings were as follows.

Perusal of Store Issue Vouchers (SIV) and coupons which substantiated fuel issued to force officials revealed that some 2,026 gallons of premium gasoline and 2,830.57 gallons of diesel were unaccounted for by the officer(s) in charge of the bulk fuel tanks during the period January 1st to October 22nd, 2008 as illustrated in the below table.

BULK FUEL ISSUED AND UNACCOUNTED FOR			Total Fuel Issued Without Coupons by Month (Gallons)
	Fuel (Premium Gas) Issued Without Coupons (Gallons)	Fuel (Diesel) Issued Without Coupons – (Gallons)	
January	No records presented	No records presented	???
February	No records presented	No records presented	???
March	240.4	306.7	547.1
April	473.1	205.7	678.8
May	221.4	222.77	444.17
June	272.8	669.7	942.5
July	502.8	110.2	613
August	28.8	61.4	90.2
September	271.6	1420	1691.6
October	15.1	-165.9	-150.8
	2,026	2,830.57	4,856.57
	Unit price per gallon - Diesel	\$7.01	\$19,855.32
	Unit price per gallon – Premium	\$4.70	\$9,515.11
	Estimated cost of fuel issued without coupons		\$29,370.43

The values of the above shortages were conservatively estimated at \$29,370.43 utilizing fuel prices paid by the Force for premium gasoline at \$4.6965 on 10th November and Diesel at \$7.0146 on 3rd November 2008 to Esso Standard Oil Limited.

The Office of the Auditor General requested documentation/records from the Force Accountant in order to determine which officer(s) were responsible for issuance of fuel from the bulk storage tanks during the period January to February 2008. The auditors were informed that no records existed other than the SIV that should have the signature of the fuel issuing officer and driver that obtained fuel.

The major problem encountered during the audit was that the SIVs were in most cases not signed by the fuel-issuing officer. As a result, the Office of the Auditor General was unable to establish which officer was responsible for the shortages as at the time of the audit, a corporal was responsible for issuing fuel from the bulk fuel tanks but audit was unable to ascertain who preceded the corporal in this function.

Fuel issued should be supported with an authorized coupon to the value of fuel issued and posted on the SIV in accordance with Section 15 d (ii) of the BDF POL (Petroleum Oil and Lubricant) Policy which states: -

“(iii)Receiving party has the appropriate coupons to support request.”

In addition section 15 m states: “Only the Commander Belize Defence Force or Force Accountant can authorize issue of fuel without coupons”.

No authority to issue fuel without coupons was presented for audit inspection. It was therefore recommended that the fuel shortages be treated in accordance with Stores Order #48.

During this same period, Audit obtained copies of invoices from Esso Standard Oil Ltd. on which it was acknowledged that the Belize Defence Force, Price Barracks Ladyville received 9,000 gallons of Diesel and 3,000 gallons of premium unleaded fuel valued \$77,105.19. The relevant S.I.V. records were not presented for inspection hence accountability for the fuel received and issued could not be established.

The Office of the Auditor General viewed this situation with grave concern given the value of the stores and that these were relatively recent and important records which were apparently lost. Although a corporal was responsible for issuing fuel at the time of inspection, he claimed he was not holding that posting during the period the records went missing. The Auditors noted that the corporal signed for bulk fuel delivered to Price Barracks by Esso in the months of January as illustrated below:

Esso Invoice#	Date	Quantity of Fuel	Type of Fuel	Value
30019263	2/1/2008	3000	Premium	\$ 17,542.25
30019342	11/1/2008	3000	Diesel	\$ 20,058.64
30019480	29/1/08	3000	Diesel	\$ 20,058.64
				<u>\$ 57,659.53</u>

Perusal of the suppliers’ invoices from Esso Standard Oil Ltd. and pump measurements recorded by the POL Officer indicated that the quantities of fuel ordered and paid for by the Force exceeded the quantities received. The Office of the Auditor General was unable to determine the full extent of this loss for period January to October 2008 as pump measurements were not recorded. The suppliers’ invoices, which had pump measurements, were reviewed and some 249 gallons of fuel with a value of \$1,936.92 were overpaid.

Attempts were also made to review the original invoices allegedly sent by the BDF accounts section to the Accountant General’s Department in order to verify tank measurements recorded thereon. However, only photocopies of invoices for July to October 2008 were filed with the Accountant General. The records keeper found no invoices for period January to June 2008. The Office of the Auditor General was surprised that the original invoices, which should be the basis of payments, generated through the accounts payable system were not retained by the BDF or lodged with the Accountant General.

Discussion with the fuel issuing officer revealed that the tanks were dipped with a calibrated stick prior to and subsequent to delivery in order to determine the quantity of fuel received. He also indicated that there would normally be differences between measurement taken as per dipstick and quantity ordered however such deficiencies would be agreed to by both the POL and Esso Driver and that Esso supposedly credited the BDF's fuel account for such deficiencies.

Discussion with a representative of Esso Standard Oil Ltd revealed that no such credit system was in place. Esso acknowledged that there were cases where shortages were reported by the force, however such shortages were not caused by any fault of Esso but possibly by the bulk tank not being leveled. Esso apparently was confident that the fuel quantities placed in their delivery trucks were sealed and such seals were not broken prior to delivery. In addition, a representative of the BDF had to certify that the seal was in place at the time of delivery and indicated such on the supplier's invoice.

Based on the audit review of the fuel system and associated records, the Office of the Auditor General suggested that the following be adopted to improve the overall transparency and financial control over the Force's fuel vote: -

- i. That fuel payments are made only for the quantity delivered by the supplier and certified as received by the POL Officer at Price Barracks, Ladyville. All fuel receipt measurements must be agreed to by both parties and communicated to the accounts section prior to payment. Use can be made of the Smart Stream Accounts Payable Module which has a "receipt" feature that permits the Invoice Clerk to indicate/select and pay for the precise quantity of goods (in this case fuel) received as opposed to what was ordered.
- ii. A clerk from the accounts section could be requested to witness bulk fuel deliveries ensuring that quantity ordered matches quantity received.
- iii. That the fuel supplier's invoice number is factored in the naming convention of the Smart Stream Accounts Payable Invoice in order that payments may be easily linked or cross-referenced to suppliers invoice at reconciliation time.
- iv. That proper cross-reference information is recorded on the POL SIV in regards to fuel delivered. These may include: -
 - a. Type and quantity of fuel received including dip measurements.
 - b. Source document particulars, which includes supplier's invoice number and delivery date.

- v. That tighter control is exercised over unused coupon books. Each purchase of coupon books should be accounted for in a register (RFIN) detailing each book by serial number. An officer other than the POL officer should keep such records and coupon books in a secure location.
- vi. That it be mandatory for the signature of the Fuel Issuing Officer be placed on POL SIV to indicate the officer responsible for each fuel issue.
- vii. That handing/taking over records be better organized and maintained by the POL Officer and Force Accountant to clearly indicate at the time of handing/taking over: -
 - a. Names of the officers involved.
 - b. Date and time of handing over.
 - c. Fuel measurements
- viii. That daily internal checks be conducted on the POL records to ensure daily issues from the bulk storage are accurate and accounted for (each issue covered by authorized coupon). Evidence of such checks should be placed on the POL SIV by way of the checking officer's signature. This in no way should relieve the civilian Finance Officer from conducting his/her standard internal checks.
- ix. Officers must be made cognizant of Financial Regulations governing government's records and stores. Also, training and guidance should be provided to officers operating the POL Station in order to acquaint them with all relevant procedures, policies and financial regulations.
- x. That the civilian Finance Officer ensures that Accounts Payable payments are based solely on original suppliers invoice except for part-payments and that such original invoices are forwarded to the Accountant General for centralized storage.
- xi. That action in accordance with Stores Orders #48 is taken in respect of fuel shortages reported.

4.20.3 Fuel Shortage: Belizario Camp

Detailed examination of the Petroleum Oil and Lubricant (POL) Store Issue Vouchers (SIV's) to the coupons, which substantiated fuel issued to BDF vehicles in Camp Belizzario unearthed a shortage of 1,847.7 gallons of Premium and 377.9 gallons of diesel valued at \$9781.19 dollars.

Camp	Period audited	Premium Gas-issued without coupon (gals)	Diesel- issued without coupon (gals)	Total fuel issued without coupon (gals)
Belizario	Aug, Sep, Nov, 1-8 Dec 08	10	0	10
Fairweather	Mar-Oct 16-31 Dec 08	1837.7	377.9	2215.6

Unit price per gallon-Diesel	\$7.01	\$2,649.07
Unit price per gallon-premium	\$3.86	\$7,132.12
Total		\$9,781.19

Audit visited Belizario Camp on 8th December 2008, to peruse the fuel bulk records maintained for the period January to 8th December 2008. On arrival the Officer in Charge mentioned to the Auditors that the records for January to July 2008 were taken to Price Barracks upon the request of the Force Headquarters. The Auditors found this surprising as Section 14(e) of the POL policy indicated that monthly returns are to be submitted to Force Headquarters.

The Office of the Auditor General subsequently requested that these records be returned to Belizario Camp for examination. However to date of this report the records were still not presented. Nonetheless, Audit reviewed the records available and we noted that all fuel issued by the POL was not supported by an authorized coupon value to fuel issued, and posted to the POL SIV as stipulated by POL policy Section 15 d (ii). It was also noted that the fuel-issuing officer did not sign the POL SIV's in most cases.

Consequently, the Office of the Auditor General could not ascertain which officer was responsible for the shortages.

4.20.4 Fairweather Camp

According to invoice 30022085 dated 19/03/2008, Fairweather Camp received 2,500 gals of Diesel fuel. The reading made on the 19/03/08 prior to replenishing was 538 gallons. However, after refueling with 2,500 gallons, the records reflected a difference of 577 gallons of fuel as shown below:

<i>Date</i>	<i>Last Reading</i>	<i>Amt. Received</i>	<i>Amt. Entered in Register</i>	<i>Amt. should be</i>	<i>Difference</i>
19/03/08	538	2500	2,461	3,038	577

Audit therefore requested an explanation on the difference.

Dip reading before delivery on the 17th of November 2008 was 433 gallons of diesel. After refueling with 2,500 gallons the below discrepancy was noted:

<i>Date</i>	<i>Last Reading</i>	<i>Amt. Received</i>	<i>Amt. Entered in Register</i>	<i>Amt. should be</i>	<i>Difference</i>
17/11/08	433	2500	2,360	2933	573

In view of the findings reflected throughout the audit review it was suggested that these fuel shortages be treated in accordance with Stores Order # 48.

4.21 MINISTRY OF HEALTH

4.21.1 Contracts- Pharmaceuticals and Medical Supplies

An audit inspection of the contracts issued to suppliers of pharmaceuticals and medical supplies during the period April 2000 to April 2008 prompted the following remarks:

Contracted Suppliers	Contract Number	Contract Value	Period of Contracted Service	Remarks
Belmopan Medical Lab	86/2007	\$578,657.68	1 st April to 30 September 2007	During the period Oct. 2007 to March 2008 there was no contract in place, yet an additional \$694,251.98 was also expended to the supplier
Best Medical Supplies	78/2007	\$984,525.54	1 st April to 30 September 2007	During the period 19 October to 17 December 2007 there was no contract in place, yet an additional \$744,237.29 was expended to the supplier

JDB LTD.	77/2007	\$316,862.95	1 st April to 30 September 2007	During the period April to Dec. 2007, all payments made (subsequent to the exhaustion of contract no.77/2007) quoted contract no. 77/2007 on the invoices attached to them. Additionally, all invoices listed the same drugs previously named in the contract. An additional \$154,240.58 was expended to the Supplier.
BELMOPAN MEDICAL LABORATORY	28/2008	\$732,424.02	1 st April to 30 September 2008	Contract was issued for \$732,424.02 however, on 29 September 2008, an addendum was made for an additional \$196,114.25

Audit also noted that the following instances where payments made to suppliers were in excess of the value of the contract.

Contracted Suppliers and Contract #	Period of Contracted Service	Amount/Value of Contract	Amount spent/paid against contract	Amount spent in excess of contract
Belmopan Medical Lab Contract no. 86/2007	1 st April to 30 September 2007	\$578,657.68	\$862,829.52	\$284,171.84
Best Medical Supplies Contract no 78/2007	1 st April to 30 September 2007	\$984,525.54	\$1,192,081.08	\$207,555.54
JDB LTD. Contract no 77/2007	1 st April to 30 September 2007	\$316,862.95	\$471,103.53	\$514,240.58

As a result, in the initial report of the Office of the Auditor General, responses to the following were requested:

- (1) Whether addendums were subsequently issued for those contracts which were over spent, and
- (2) Why the contracts were so vastly under estimated?

Furthermore, Audit noted that Government of Belize and the Ministry of Health in particular, recently introduced/launched The Belize Health Information Service (BHIS) –an electronic system, through which pharmaceuticals and medical supplies were purchased, stored and distributed. With the introduction of BHIS, all goods, drugs and medical supplies stored at Central Medical Stores (CMS) were to be exhausted. New purchases were done through contracted suppliers -who delivered requisitioned drugs and medical supplies directly to the medical facility from which the requisition originated.

With this in view, it was disheartening to see the items listed in the addendum to contract no 28/2008, delivered to Central Medical Stores and “*taken on/added to*” the stock balances. The Office of the Auditor General therefore requested responses to why contract no 28/2008 was amended:

- (i) To have medical supplies stored at the Central Medical Stores contrary to the newly implemented BHIS
- (ii) To increase the contracted amount of those medical supplies, despite the fact that the history of the supplies' movement indicated otherwise;
- (iii) To use another supplier (namely, Belmopan Medical Lab) although there were no disagreements with the existing suppliers.

The Audit Office is yet to receive replies to the issues raised in our report.

CHAPTER 5

5.1 Observations on City and Town Councils and other Statutory Bodies

DANGRIGA TOWN COUNCIL

5.1.1 Bank Reconciliation

No effort was made to prepare and present bank reconciliations for the seven (7) financial years (April 1999 to March 2006/07) reviewed. This was viewed with grave concern as the Council neglected to prepare bank reconciliations since December 1998; reference paragraph 2 (5) of Audit Report 1044/Vol II (83) dated 25th July 2000 (to which no response has been received). In addition, during a cash survey carried out on the 12th July 2006, where it was found that the Council had still not prepared updated bank reconciliations, it was recommended vide paragraph 4 (i) of Audit Memorandum 1044 (107) dated 14th July 2006 that “An immediate/updated reconciliation is carried on all bank accounts maintained by the Dangriga Town Council”.

The Dangriga Town Council was asked for its immediate comments on the following:

- a. How did it ascertain that what was recorded in the cashbook reconciled with what the bank accounts had?
- b. How did it verify that all cheques issued by the Council were accounted for in the cashbook?
- c. How did it ascertain that cheques, which were not issued by the institution, were not debited against the Council’s account? If this occurred, it would be a loss to the Council since the time frame given by bank to report such incidents had elapsed
- d. What actions/steps, if any, did it propose/intend to take to have these reconciliations updated at the earliest?

5.1.2 Personal Advances

A total of 78 advances amounting to \$6,941.09 were not recorded in the Advance Register. Of this total three were not brought to account in the cashbook while no account was seen for twenty-three of these advances.

It was also noted that the September Celebrations Committee was given a total of \$857.50 in advances as follows:

Voucher 40 for \$460.00 dated 28th September 2000

Voucher 46 for \$397.50 dated 28th September 2000

The Council was asked to enlighten Audit on the following:

- (a) Why was the Committee approved advances that were reserved for the Council's staff?
- (b) Why were the advances approved after the September Celebrations?
- (c) Did the Committee repay the Council?
- (d) Did the Council meet and by resolution decide to loan the Committee the aforementioned amount? (No Minutes of Meeting was presented to Audit covering this period).

5.1.3 Block Making Project

A verbal agreement was made between Dangriga Town Council and the owner of a block making machine, in which the Council would use his machine and in return the Council would pay \$50.00 daily towards his utility bills and \$250.00 weekly to the machine operator.

Another agreement was made between the Council and a supplier of cement and aggregates stating that he would make payments of \$2,000.00 weekly to the account of a third person who had an outstanding debt of \$9,291.12 to the Town Council. Such payment was to commence on 2 March 2007 and continue until exhausted. The Aggregate supplier would also supply:

300 Loads of river sand at \$80.00 per load	\$24,000.00
725 sacks of cement at \$16.00 per sack	\$11,600.00
Total:	\$35,600.00

In return the Council would supply him with 37,474 blocks at a price of \$1.00 per block.

Enquires revealed that the project commenced in June of 2006 but records presented for audit indicated that:

- a. The Town Council made no payments towards the block making machine owner's utility bills;
- b. The Council received the 725 sacks of cement, but only 171 of the 300 Loads of sand.

According to the Human Resource Manager, Aggregate supplier received 5,000 blocks out of the 37,474 blocks formerly agreed on (there were no documents produced to verify this) but he made no payment towards the outstanding debt.

An attempt was made to check the stock against the book balance but this proved futile as the project ledger was poorly maintained.

A physical count on 30 May 2007 revealed the following on hand:

1,839 – six inch blocks

70 sacks cement

Audit concluded that based on a computation of a yield of 500 blocks to 15 sacks of cement, (the computation provided by the Human Resources Manager) the 655 sacks cement should have yielded 21,833 blocks. Therefore 19,994 blocks were not accounted for.

As a result of the above, the Office of the Auditor General requested the following:

1. An accounting for the missing cement blocks;
2. What new measures, if any, was put in place to collect the monies owed by the debtor
3. A rationale for the project as there was insufficient information available to determine in what way(s) the Town Council and people of Dangriga benefited from the block-making project.

5.1.4 Annual Financial Statements

Financial Statements for the years 1999/2000 to 2006/2007 were returned for corrections. To date no effort has been made to resubmit the statements to Audit.

CHAPTER 6

Audit of Village Councils/Water Boards and other Statutory Bodies

6.1 Village Councils and Water Boards

Since August 2008 the Office of the Auditor General commenced the audit of records pertaining to Village Councils and Water Boards in the Cayo District. After auditing Twenty-four (24) of the Thirty-four (34) Village Councils and Seventeen (17) of the Twenty-three (23) Water Boards audit observed that more than 95 percent of the chairpersons for the Councils/Boards were not preparing and keeping the records as specified in the Village Councils and Water Boards (Accounting) Regulations, 2004.

Most of the Village Councils did not have a permanent office building to store records, inventory and to collect revenue. The Council's work is prepared from the homes of chairpersons and records were stored in a box in a corner of the house along with items of inventory.

It was also difficult to get records from the previous Chairpersons of the Village Councils and Water Boards. Each Chairperson complained that when they took over the offices, little or no records were handed over to them. The Auditor General has recommended that the Ministry of Local Government take immediate action to locate the missing records of the Councils/Boards. Without the records an effective audit was impossible.

It was a practice for the Chairperson and Members of the Water Board to work for the Board. This is contrary to Section 43:08 of the Village Councils Act Chapter 88 which states that "*Each Board has power to appoint staff to assist it in carrying out its functions and discharging its duties under this Act and such staff shall be appointed upon such terms and conditions to be approved by the Minister: Provided that no member of a Board shall be an employee of the Board.*"

Most Councils/Boards presented common discrepancies in the following areas:

- 1. Cash Book:** It is required that a cashbook be prepared by the Council/Board to record revenue collected and expenses incurred. Over 90 percent of the Village Councils and Water Boards were not complying with this important requirement indicated in the Regulations.
- 2. Bank Account:** The Council/Board is required to open a bank account so as to deposit monies received. No reconciliations of the bank accounts were prepared monthly. As a result amounts recorded on the Financial Statements as bank balances at the end of the financial periods could not be confirmed.

- 3. Preparation of Invoices/Vouchers:** Invoices did not have the required Cash Vouchers/ invoice attached in accordance with Section 22 (1) of the Village Councils and Water Boards (Accounting) Regulations, 2004.

- 4. Minutes of Meetings:** It is recommended that the Act be revised to include Minutes of Meeting, so that important decisions that were approved by resolution of the Councils/Boards are recorded and provided to the Auditor General when the records are being audited.

It is imperative that the Ministry of Local Government conduct regular training sessions for members of the Councils/Boards to update them on the contents of Village Councils and Water Boards (Accounting) Regulations 2004.

6.1.1 El Progreso Water Board

The table below shows Term Deposits that were made to the Belize Bank on behalf of the Board. No minutes of meeting was provided to Audit showing where the Board had met and by a resolution agreed to make the deposits.

DATE	AMOUNT OF TERM DEPOSIT	INTEREST @ MATURITY	TOTAL TO RECEIVE	MATURITY DATE
24/11/2003	BZ\$7,000.00	BZ\$490.00	BZ\$7,490.00	23/11/2004
23/11/2004	BZ\$17,100.00	BZ\$1,197.00	BZ\$18,297.00	23/11/2005
23/11/2005	BZ\$18,297.00	BZ\$1,280.78	BZ\$19,577.78	23/11/2006
29/11/2007	BZ\$32,100.00	BZ\$2,247.00	BZ\$34,347.00	28/11/2008
01/12/2008	BZ\$40,000.00	BZ\$2,800.00	BZ\$42,800.00	01/12/2009

6.1.2 Frank's Eddy Water Board

Loan - \$3,510.00

Memorandum VC/2/3/05 (154) dated December 19, 2006, addressed to the Ministry of National Development, Investment and Culture from Frank's Eddy/St. Matthew's Water Board reflected that the Council loaned a total of \$3,510.00 to the Frank's Eddy/St. Matthew's Water Board without an approval from the Ministry of Finance. A single payment of six hundred and forty dollars (\$640.00) via receipt no. 66667 dated December 19, 2006 was made toward the loan.

Section (8) of the Village Councils and Water Boards (Accounting) Regulation 2004, states that the Council shall not grant or obtain an advance or loan without the prior concurrence of the Minister and the approval of the Ministry of Finance, both being given in writing.

In a report from the Village Council Chairman, he explained that the Water Board was inactive however they will pursue the outstanding balance when the Board becomes active.

6.1.3 Frank's Eddy Village Council

On 9th January 2005 two shares for \$200.00 authorized by the secretary of the Council were purchased from Frank's Eddy Artisans, a business owned by the said Chairman of the Village Council. A check of the Belize Companies Registry revealed that the business had no shares, only owners. This indicated that the shares purchased by the Council were not available for sale in the first instance. In addition no share certificates were presented to Audit.

The Village Council Chairman has indicated in writing that he will reimburse the Council the \$200.00 as soon as he sells the business assets.

6.1.4 Cotton Tree Water Board

6.2 Overpayment of Billing Collector's Salary

A perusal of the Billing Collector's salary for period August 2002 to May 2007, revealed that he was overpaid \$260.00 due to the improper maintenance of the records. Audit recommended that they review the records to correct the discrepancy with a view to recover the overpayment.

The Office of the Auditor General has not received a response to the report.

6.3 PUBLIC UTILITIES COMMISSION

The Office of the Auditor General conducted, for the first time, an audit of the Public Utilities Commission for the period 2000 to 2008 in accordance with Section 40 (3) of Public Utilities Commission Act of 2000 which states “All Accounts of the Commission shall be audited annually by the Auditor General and his staff”.

The Public Utilities Commission (PUC) was established in September 1999 under the Public Utilities Commission Act, Chapter 223 of the Laws of Belize to ensure that utility companies are providing their customers with safe, reliable and high-quality services at an affordable rate. The Commission is also to ensure that the public’s needs and concerns are addressed, and that there exist clear avenues through which assistance can be obtained.

The Commission receives point zero five percent of the yearly profits of utility companies along with license fees levied on Internet providers, mobile radios, and the supply of water etc.

Audit made the following observations:

1. Although the Commission collected \$ 16,272,820.00 in revenue during the period 2001 to 2007 the sums were not paid into the Consolidated Fund but were instead deposited into four bank accounts.
2. Contrary to the requirements of Section 40(2) of the Public Utilities Commission Act of 2000 which states “the Commission shall, with the approval of the Minister of Finance, open and maintain, at such bank or banks as it may from time to time determine, accounts for the funds of the Commission” no approval was seen given by the Minister of Finance for the opening and maintenance of the four bank accounts seen.
3. Contrary to Section 39 (1) of the Public Utilities Commission Act 2000, the Commission did not prepare and submit to the Minister of Finance, estimates of revenue and expenditure (including any supplementary estimates) for any of the financial years under review. As a result the Minister of Finance has not presented the said estimates to the National Assembly.
4. In addition to the above, audit observed a Belize Bank credit card #695-5060-246 but no approval was provided to Audit authorizing the Commission to acquire this credit card.
5. Audit also observed three Certificates of Deposit at three commercial banks for a total of \$ 1,750,000.00 for the years 2001 and 2005. Again no evidence was provided to show that the Minister of Finance authorized the acquisition of the Certificates of Deposit.

6. It was observed that \$ 4,652.78 in personal advances approved to three persons who were no longer in the employ of the Commission remained outstanding since November 2007.
7. Audit found this assignment challenging, as minutes of meetings, which contain all of the executive decisions made in regards to the overall operation and day to day running of PUC were never provided to the auditors.

APPENDICES
2008/2009 Report on Audit of Financial Statements

APPENDIX 1

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

	ESTIMATE	ACTUAL	More than/ Less than(-)
TAXES ON INCOME & PROFITS	233,780,000	196,815,812	-36,964,188
TAXES ON PROPERTY	7,016,000	6,323,415	-692,585
TAXES ON GOODS & SERVICES	244,406,000	212,308,993	-32,097,007
INTERNATIONAL TRADE & TRANSACTIONS	151,600,000	179,022,555	27,422,555
LICENCES	14,972,500	14,686,323	-286,177
RENT & ROYALTIES	37,345,000	29,121,611	-8,223,389
GOVERNMENT DEPARTMENTS	24,592,000	25,004,847	412,847
Transfers	12,800,000	24,113,800	11,313,800
Other Financial Resources	2,520,000		-2,520,000
TOTAL RECURRENT REVENUE	729,031,500	687,397,356	-41,634,144
CAPITAL REVENUE	8,508,024	4,384,883	-4,123,141
Grants	87,400,136	87,046,318	-353,818
Loan Receipts	55,904,796	66,407,753	10,502,957
TOTAL CAPITAL REVENUE	151,812,956	157,838,954	6,025,998
TOTAL REVENUE	880,844,456	845,236,310	-35,608,146

Expenditure Abstract 2008/2009

RECURRENT EXPENDITURE BY COST CENTER	Approved Estimates	Supp Provision	Total Provision	Actual Expenditures	EXCESS/ SAVINGS 08/09
	2008/09				
Office of the Governor General	330,171	0	330,171	298,342	31,829
Judiciary	6,704,990	0	6,704,990	5,932,753	772,237
Legislature	2,030,382	0	2,030,382	1,954,629	75,753
Ministry of the Public Service; Governance Improvement	4,602,117	0	4,602,117	4,658,392	-56,275
Director of Public Prosecution	1,219,693	0	1,219,693	987,137	232,556
Auditor General	1,397,326	0	1,397,326	1,145,618	251,708
Office of Prime Minister & Cabinet	2,073,508	0	2,073,508	2,069,738	3,770
Ministry of Finance	215,373,131	0	215,373,131	217,134,902	-1,761,771
Ministry of Health	72,757,997	0	72,757,997	68,699,422	4,058,575
Ministry of Foreign Affairs & Foreign Trade	11,362,745	0	11,362,745	11,270,224	92,521
Ministry of Education	170,613,285	0	170,613,285	167,117,080	3,496,205
Ministry of Agriculture & Fisheries	9,126,110	0	9,126,110	8,742,963	383,147
Ministry of Natural Resources & the Environment	10,716,947	0	10,716,947	9,247,447	1,469,501
Ministry of Tourism & Civil Aviation	1,160,030	0	1,160,030	1,074,370	85,660
Ministry of Public Utilities, Nemo, Transport & Communication	10,407,747	0	10,407,747	9,740,903	666,844
Ministry of Human Development & Social Transformation	6,561,414	0	6,561,414	6,162,762	398,652
Ministry of Works	7,993,784	0	7,993,784	8,545,890	-552,106
Ministry of National Security	90,118,522	0	90,118,522	83,389,047	6,729,475
Ministry of the Attorney General	3,120,713	0	3,120,713	2,339,100	781,613
Ministry of Economic Development, Commerce, Industry & Consumer Protection	4,337,011	0	4,337,011	5,067,738	-730,727
Ministry of Housing & Urban Development	2,166,763	0	2,166,763	1,831,337	335,426
Ministry of Labour, Local Government & Rural Dev.	8,800,505	0	8,800,505	10,476,668	-1,676,163
Ministry of Youth, Sports and Culture	6,624,272	0	6,624,272	5,502,319	1,121,953
			0		0
			0		0
Total Recurrent Expenditure	649,599,163	0	649,599,163	633,388,782	16,210,381
CAPITAL II EXPENDITURE					
Office of the Governor General	5,000	0	5,000	185,571	-180,571
Judiciary	190,000	0	190,000	149,395	40,605
Legislature	12,875	0	12,875	10,789	2,086
Ministry of the Public Service; Governance Improvement	497,800	0	497,800	775,134	-277,334
Director of Public Prosecution			0	0	0
Auditor General	10,000	0	10,000	9,289	711
Office of Prime Minister & Cabinet	904,000	0	904,000	2,200,382	-1,296,382
Ministry of Finance	21,616,342	0	21,616,342	23,526,189	-1,909,847
Ministry of Health	6,910,000	0	6,910,000	6,842,688	67,312
Ministry of Foreign Affairs & Foreign Trade	35,000	0	35,000	234,393	-199,393

Ministry of Education	5,870,000	0	5,870,000	6,619,072	-749,072
Ministry of Agriculture & Fisheries	1,955,000	0	1,955,000	1,903,002	51,998
Ministry of Natural Resources & the Environment	5,760,194	0	5,760,194	6,103,482	-343,288
Ministry of Tourism & Civil Aviation	63,550	0	63,550	100,707	-37,157
Ministry of Public Utilities, Nemo, Transport & Communication	1,680,000	0	1,680,000	1,589,141	90,859
Ministry of Human Development & Social Transformation	875,229	0	875,229	676,431	198,798
Ministry of Works	20,003,480	0	20,003,480	18,069,229	1,934,251
Ministry of National Security	4,160,000	0	4,160,000	3,473,834	686,166
Ministry of the Attorney General	280,000	0	280,000	133,185	146,815
Ministry of Economic Development, Commerce, Industry & Consumer Protection	4,745,000	0	4,745,000	3,914,591	830,409
Ministry of Housing & Urban Development	815,000	0	815,000	805,109	9,891
Ministry of Labour, Local Government & Rural Dev.	669,925	0	669,925	467,125	202,800
Ministry of Youth, Sports and Culture	1,606,000	0	1,606,000	976,905	629,095
			0		0
Total Capital II Expenditure	77,958,720	0	77,958,720	78,765,643	-806,923
CAPITAL III EXPENDITURE					
Office of Prime Minister & Cabinet	780,000	0	780,000	1,193,798	-413,798
Ministry of Finance	5,945,000	0	5,945,000	8,126,138	-2,181,138
Ministry of Health	6,514,717	0	6,514,717	2,355,800	4,158,917
Ministry of Foreign Affairs & Foreign Trade	833,300	0	833,300	423,512	409,788
Ministry of Education	3,575,000	0	3,575,000	2,650,194	924,806
Ministry of Agriculture & Fisheries	11,408,500	0	11,408,500	7,236,388	4,172,112
Ministry of Natural Resources & the Environment	2,949,275	0	2,949,275	2,064,579	884,696
Ministry of Human Development & Social Transformation	335,000	0	335,000	228,014	106,986
Ministry of Works	34,585,000	0	34,585,000	15,606,716	18,978,284
Ministry of National Security	4,000,000	0	4,000,000		4,000,000
Ministry of Economic Development, Commerce, Industry & Consumer Protection	12,379,140	0	12,379,140	9,555,011	2,824,129
Ministry of Housing and Urban Development Youth, Sports and Culture	3,000,000	0	3,000,000		3,000,000
Ministry of Labour & Local Govt			0		0
Ministry of Youth & Sports	7,000,000	0	7,000,000	1,959,526	5,040,474
			0		0
Total Capital III Expenditure	93,304,932	0	93,304,932	51,399,676	41,905,256
TOTAL EXPENDITURE	821,568,490		821,568,490	763,554,101	58,014,389

Appendix II – Statement of Special Funds(Local & Foreign)

	(Liabilities)	(Assets)	
	BALANCES 31.3.09	INVESTMENTS 31.3.09	CASH WITH ACCOUNTANT GENERAL
BALANCE ON APPROVED SCHEMES			
Elemental Disaster Fund	4,164,022	4,373,402	-209,380
Livestock Subsidy (Bull Improvement Scheme)	-6,490	0	-6,490
Livestock Development Fund	16,599	0	16,599
Colonial Development and Welfare Unspent	2,384,605	0	2,384,605
OCF	-260,293	507,109	-767,402
O.S.A.S (Permanent Officers) Unspent Balances	-4,136	0	-4,136
Savings Bank	12,780,582	16,110,476	-3,329,895
Belize Government National Disaster Fund	235,478	235,478	0
REWARDS FUND			
Police Reward Funds	177,823	177,823	0
Prison Officers Reward Fund	3,355	3,355	0
Fire Brigade Fund	292	292	0
SUGAR SPECIAL FUND			
Sugar Price Stabilization Fund	48,278	48,278	0
Sugar Rehabilitation Fund	8,209	8,209	0
Wasa - C. D. Bank-Rural Proj	1,112,174	368,379	743,796
	20,660,497	21,832,800	-1,172,304

	2007/2008	2008/2009
SPECIAL FUND- OTHER INVESTMENTS	BZE \$	BZE \$
Cascal BV - New Share Purchase (Allen Overy LLP)	34,631,397	34,631,397
Joint Consolidated Fund	79,802	49,854
	34,711,199	34,681,251

Appendix III – Statement of Outstanding Loans

DATE OF LOAN AND INTEREST	NAME OF BORROWER & SOURCE OF MONEY AND AUTHORITY	RATE	TOTAL AND OUT-STANDING at 31/03/2008 (BZE \$)	OUT-STANDING INTEREST at 31/03/2008 (BZE \$)	Interest for 2008-2009	OUT-STANDING @ 31. 3. 09	Total Outstanding Interest at 31. 3. 09
1959 Free	Agricultural Credit Fund, Colonial Development and Welfare Scheme D 3440 Estimates		48,615.00			48,615.00	
1974 4 & 8%	Banana Control Board Banana Control Board Ordinance 26/71		2,045,136.00			2,045,136.00	
1959 Free	St. Catherine's Academy Colonial Development & Welfare Scheme D 3407 Estimates		14,000.00			14,000.00	
1960 Free	Pallotti High School Colonial Development & Welfare Scheme D 3407 & A-B Estimates		4,000.00			4,000.00	
1964 Free	St. John's College Hurricane (1961) Reconstruction Loan		3,100.00			3,100.00	
1964 Free	St. Michael's College Hurricane (1961) Reconstruction Loan		10,845.00			10,845.00	
1968 0	St Hilda's College Ordinance No. 5/65	0.07	61,175.77	53,787.77	4,282.30	65,458.08	58,070.08
1968 0	St Michael's College Ordinance No. 5/65	0.07	40,801.86	35,878.86	2,856.13	43,657.99	38,734.99
1968 0	Fletcher College - Estimates Ordinance No. 5/65	0.07	46,897.82	40,418.82	3,282.85	50,180.67	43,701.67
1968 0	Muffles College Estimates Ordinance No. 5/65	0.07	212,282.81	178,119.81	14,859.80	227,142.61	192,979.61
1969 0	Stann Creek High School Ordinance No. 5/65	0.07	65,448.35	57,551.35	4,581.38	70,029.74	62,132.74
1975 Free	Development Finance Corporation Students Loan Ordinance 26/71	0.00	136,217.00			136,217.00	
1975 Free	Loan to St. Catherine's Academy		33,000.00			33,000.00	
1950 Free	Marketing Board Marketing Board and Belize Housing Scheme Loan 1950		28,218.00			28,218.00	
1953 Free	Development Loan 1952 Ordinance 21/52		102,987.00			102,987.00	
1968-70 7 1/2 %	Municipalities Loan to Belize City Council for Street works 1968 21/68 Ordinance	0.08	1,169,791.69	1,004,159.69	87,734.38	1,257,526.07	1,091,894.07
		0.08	743,968.56	652,441.56	55,797.64	799,766.21	708,239.21
		0.08	133,149.88	116,193.88	9,986.24	143,136.12	126,180.12
1969-70 7 1/2%	Loan to Corozal Town Board Estimates Ordinance No. 21/68	0.08	186,879.93	151,466.93	14,015.99	200,895.92	165,482.92
1969-70 7 1/2%	Loan to Punta Gorda Town Board Estimates Ordinance No. 21/68	0.08	165,497.48	152,497.48	12,412.31	177,909.79	164,909.79

1969-70 7 1/2%	Loan to Benque Viejo del Carmen Town Board - Ordinance 21/68	0.08	69,548.88	57,773.88	5,216.17	74,765.05	62,990.05
1970 7 1/2%	Loan to Stann Creek Town Board Estimates Ordinance No. 21/68	0.08	23,080.07	18,925.07	1,731.01	24,811.08	20,656.08
1970 7 1/2%	Loan to Cayo Town Board Estimates Ordinance No. 21/68	0.08	53,024.75	44,518.75	3,976.86	57,001.61	48,495.61
1975 0	Ports and Harbour Authority Ports and Harbour Authority Ordinance 26/71	0.04	6,774,573.99	1,206,367.99	270,982.96	7,045,556.95	1,477,350.95
1947-53 0	Public Officers (For Building and Purchasing Houses) Surplus and Loan Funds 1947-50 Estimates 1953 Ordinance 21/52	0.05	10,434.28	7,872.82	469.54	10,903.82	8,342.36
1964 7 1/2%	Funds 1947-50 Estimates 1953 Ordinance 21 Government Housing Loan Board	0.08	376,679.78	333,371.78	28,250.98	404,930.76	361,622.76
1963 Sundries	Reconstruction and Development Corporation. Hurricane Reconstruction Loan 1961 Estimates - Ordinance No. 17/62 as amended by Ordinance No. 20/63	0.06	7,115,636.57	5,744,657.57	426,938.19	7,542,574.76	6,171,595.76
1970 0	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D 6577 - Estimates	0.09	39,019,060.66	36,191,817.66	3,511,715.46	42,530,776.12	39,703,533.12
1970 9 1/2%	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D 6577 - Estimates	0.10	14,961,033.97	14,104,953.97	1,421,298.23	16,382,332.20	15,526,252.20
1970 Free	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D6577 - Estimates		900,000.00			900,000.00	
1970 Free	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D6577 - Estimates		300,000.00			300,000.00	
1971 Free	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D6577 - Estimates		448,000.00			448,000.00	
1971 Free	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D6577 - Estimates		624,000.00			624,000.00	
1968	Water and Sewerage Authority Water Authority Hurricane (1961) Reconstruction Loan		196,779.00			196,779.00	
1953 6 1/2%	Miscellaneous Sundry Households (aided self/help) Development Loan 1952 Ordinance 21/52	0.07	17,455.72	14,060.72	1,134.62	18,590.34	15,195.34
1956 Free	Sundry Citrus Farmers Hurricane Reconstruction Loan 1955 Estimates		768.00			768.00	

1956-58 0	Sundry Coconut Farmers Hurricane Reconstruction Loan 1955 Estimates	0.04	71,041.34	57,184.34	2,841.65	73,882.99	60,025.99
1956-59 0	Sundry Cane Farmers Hurricane Reconstruction Loan 1955 Estimates	0.04	127,082.32	99,825.32	5,083.29	132,165.61	104,908.61
1954-60 3 1/2%	Sundry Householders (Corozal Building Direct Loan) Hurricane Reconstruction Loan 1955 Estimates	0.04	18,341.72	10,842.72	641.96	18,983.68	11,484.68
1956-60 3 1/2%	Sundry Householders (Corozal Aided Self/Help) Hurricane Reconstruction Loan 1955 Estimates	0.04	2,213.89	1,390.89	77.49	2,291.37	1,468.37
1956 3 1/2%	Sundry Householders (Corozal Bill of Sale Loans) Hurricane Reconstruction Loan 1955 Estimates	0.04	17,078.04	11,162.04	597.73	17,675.78	11,759.78
1964-66 Free	R.R. Locke Canadian Technical Assistance Estimates		5,127.00			5,127.00	
1970 Free	Anthony Ordonez Estimates		16.00			16.00	
1963-66 0	Sundry Householder (Central Authority Housing Loans)	0.04	86,859.09	57,644.09	3,474.36	90,333.45	61,118.45
1961-71 Free	Loans to Scholarship Holders		88,703.00			88,703.00	
1962 Free	Hurricane Hattie Roofing Loans		6,334.00			6,334.00	
1964 Free	Sundry Householder (Loan Corozal Water Supply)		3.00			3.00	
1970-71	Sundry Householders (Aided Self/Help Loan) Hattieville) Estimates		2,298.00			2,298.00	
	SUB TOTAL		76,567,185.23	60,404,885.77	5,894,239.53	82,461,424.77	66,299,125.31
1932 0	Elemental Disaster Fund Belize Loan Board Hurricane Reconstruction 1932 Ordinance No.23/3	0.05	58,271.38	47,197.38	2,913.57	61,184.95	50,110.95
1963 0	Green and Atkins Finance Committee	0.06	307,207.27	275,483.27	18,432.44	325,639.70	293,915.70
1963 Free	J. Bailey Coconut Industry Board		50.00			50.00	
	SUB TOTAL		365,528.64	322,680.64	21,346.00	386,874.65	344,026.65
1961 Free	Frank Lizama - Official Charities Fund Executive Council		80.00			80.00	
1962 Free	Feliciana Bermudez - Official Charities Fund Executive Council		25.00			25.00	
1962 Free	Gilbert Robateau - Official Charities Fund - Estimates		100.00			100.00	
1963 Free	Carlos Murrillo - Official Charities Fund Executive Council		346.00			346.00	

1963 Free	Erasmus Lowe - Official Charities Fund Executive Council		15.00			15.00	
1966 Free	Roy Straughan - Official Charities Fund - Estimates		295.00			295.00	
1965 Free	Joseph Adolphus - Official Charities Fund - Estimates		11.00			11.00	
1966 Free	Edward Alfred - Official Charities Fund - Estimates		20.00			20.00	
1966 Free	Doris James - Official Charities Fund - Estimates		81.00			81.00	
1967 Free	Julios Domingo - Official Charities Fund - Estimates		62.00			62.00	
1967 0	Anglican Primary School, Queen's Square Area - Official Charities Fund - Committee of Supply	0.01	11,998.36	3,632.36	119.98	12,118.35	3,752.35
1967 Free	Methodist Mission Loan for repairs to primary school Official Charities Fund - Committee of Supply		2,250.00			2,250.00	
1967 Free	Anglican All Saints School Cinderella Town Official Charities Fund - Committee of Supply		2,750.00			2,750.00	
1968 0	Anglican Mission Queen's Square Official Charities Fund - Committee of Supply	0.01	33,360.39	9,870.39	333.60	33,694.00	10,204.00
1969	Reuben Barrow - Official Charities Fund - Estimates		13.00			13.00	
1970 Free	Robert Palacio - Official Charities Fund - Estimates		36.00			36.00	
1968	Shirley Usher - Official Charities Fund - Estimates		20.00			20.00	
1968 Free	Theodore Turner - Official Charities Fund - Estimates		19.00			19.00	
1968 Free	Austin Gillett - Official Charities Fund - Estimates		10.00			10.00	
1966 Free	Methodist School, Punta Gorda Official Charities Fund - Committee of Supply		12,000.00			12,000.00	
1967 Free	Alvin Domingo - Official Charities Fund - Estimates		21.00			21.00	
1967 Free	Anthony Meighan - Official Charities Fund - Estimates		175.00			175.00	
1967 Free	Elmo Caliz - Official Charities Fund - Estimates		185.00			185.00	
1967 Free	United Youth Band - Official Charities Fund - Estimates		89.00			89.00	
1967 Free	Wesley College - Official Charities Fund - Committee of Supply		44,531.00			44,531.00	

1967 0	R.C. School, Lake Independence Official Charities Fund - Committee of Supply	0.01	13,380.46	3,378.46	133.80	13,514.27	3,512.27
1968 Free	Joseph Witty - Official Charities Fund - Estimates		9.00			9.00	
1969 Free	Vevelee Domingo - Official Charities Fund - Estimates		14.00			14.00	
1971 Free	Winston E. Smith - Official Charities Fund - Estimates	0.00	20.00			20.00	
1971 Free	Ewart McSweeney - Official Charities Fund - Estimates		49.00			49.00	
	SUB TOTAL DUE TO OFFICIAL CHARITIES FUND		121,965.22	16,881.22	587.39	122,552.61	17,468.61
1990 Free	Anglican Diocese of Belize		25,500.00			25,500.00	
1996 Free	Corozal Town board Fin Sec 6012/1/97(36) d/20/12/96 & 6012/1/17/97(78)& 6010/22/98 d/13/3/98		10,500.00			10,500.00	
1998 Free	San Ignacio Town Board Fin Sec Memo Gen 24/01/98(11) d/22/12/98		8,750.00			8,750.00	
1996 Free	Punta Gorda Town Board Fin Sec Memo 6021/1/17/96(136) d/20/12/96						
1996 Free	Benque Viejo Town Board Fin Sec Memo 6012/2/94(10) d/28/3/94		37,500.00			37,500.00	
1999 5	Belize National Teachers Union Fin Sec Memo Gen/ 56/01/99(1) d/2/7/99	0.05	12,046.13	1,015.13	542.08	12,588.20	1,557.20
1995 Free	Orange Walk Town Board Fin Sec Memo 6012/23/95(153) d/19/9/95		250.00			250.00	
2000 9	San Ignacio Town Board Fin Sec memo Gen/24/01/00(51) d/15/2/2000	0.09	150,365.67	50,365.67	12,781.08	163,146.75	63,146.75
1996 Free	San Pedro Town Board Fin Sec memo 6021/1/17/96(136)		75,000.00			75,000.00	
1998 0	Dangriga Town Board Fin Sec memo 6012/29/98(111) d/27/3/98	0.00	-10,883.00			-10,883.00	
1998 Free	San Ignacio Town Board Fin Sec Memo 6012/25/98 (19) d/13/3/98		61,721.00			61,721.00	
1996 Free	Orange Walk Town Board Fin Sec memo 6021/1/17/96(136) d/20/12/96		10,899.50			10,899.50	
1999 Free	Punta Gorda Town Board Fin Sec Memo gen 23/01/99(22) 99		12,577.12			12,577.12	
2000 Free	Belize City Council Fin Sec Memo Est/20/01/00(96) d/15/9/2000 and Est/20/01/00(104) d/17/10/2000 and Est /20/01/00(107) d/2/11/2000		211,578.00			211,578.00	
2002	Public Service Union Loan Disbursed February 16, 2002 interest 5% on reducing balance	0.05	55,153.49	2,375.03	2,481.91	57,635.40	4,856.94

2001	Toledo Teachers Credit Union Loan disbursed February 6, 2001 Interest 8% per annum on reducing balance	0.09	19,107.01	1,496.86	1,624.10	20,731.11	3,120.96
2006	Belize Marketing & Dev Corp. Loan disbursed August 15, 2006 Interest 5% p.a. - grace period six mths first principal payment due March 31, 2007	0.05	432,250.00	32,250.00	21,612.50	453,862.50	53,862.50
			1,112,314.92	87,502.69	39,041.66	1,151,356.58	126,544.35
GRAND TOTAL DUE TO GOVT			78,166,994.02	60,831,950.33	5,955,214.59	84,122,208.61	66,787,164.92

Appendix IV – Statement of Advances

5020 ADVANCES LOCAL AUTHORITIES & BOARDS			2007-2008	2008-2009	Difference
1	Belize City Council		1,825,488.29	2,109,025.47	283,537.18
2	Benque Viejo Del Carmen Town Board		-32,870.10	-32,870.10	0.00
3	Corozal Town Board		-113,114.31	-113,114.31	0.00
5	Orange Walk Town Board		-100,147.22	-100,147.22	0.00
6	Punta Gorda Town Board		-5,094.85	-5,094.85	0.00
7	San Ignacio Town Board		-106,933.29	-124,933.29	-18,000.00
8	Stann Creek Town Board		100,738.55	100,738.55	0.00
9	San Pedro Town Board		-3,125.00	-3,125.00	0.00
21	Marketing Board		249,902.22	249,902.22	0.00
22	Development Finance Corporation		4,700.00	4,700.00	0.00
23	Water & Sewerage Authority		448,378.75	448,378.75	0.00
24	Belize Tourist Board		518,004.00	518,004.00	0.00
		TOTAL	2,785,927.04	3,051,464.22	265,537.18
5030 ADVANCES PERSONAL					
1	Belize City		3,548,963.59	4,474,878.75	925,915.16
					0.00
		TOTAL	3,548,963.59	4,474,878.75	925,915.16
5041 ADVANCES MISC					
18	Development Finance Corp.		74,402,894.51	74,402,894.51	0.00
19	National Foundation of Belize		1,609,686.36	1,609,686.36	0.00
		TOTAL	76,012,580.87	76,012,580.87	0.00
5042 ADVANCES MISC					
95	Advances From Central Bank		299.94	-123,718.83	-124,018.77
16	Gratuity Advances Pending Final Award		40,600.00	58,500.00	17,900.00
		TOTAL	40,899.94	-65,218.83	-106,118.77
5044 ADVANCES MISC					
13	Misc Advances Min. of Finance		1,525,680.68	3,916,290.96	2,390,610.28
		TOTAL	1,525,680.68	3,916,290.96	2,390,610.28
5070 ADVANCES DISHONOURED CHEQUES					
1	Accountant General		203,656.91	208,893.92	5,237.01
2	Comptroller of Customs		960,419.93	1,181,927.52	221,507.59

3	Commissioner of Income Tax		422,856.99	476,364.33	53,507.34
4	Commissioner of Police		23,790.78	23,790.78	0.00
5	Labour Commissioner		-14,846.74	-13,722.74	1,124.00
6	Postmaster General		6,934.02	5,310.31	-1,623.71
7	Registrar General		35,398.83	42,781.83	7,383.00
8	Chief Licensing Officer Director of Immigration & Nationality		5,951.57	6,173.57	222.00
9			183,973.88	184,253.88	280.00
10	Family Court		4,518.48	6,128.48	1,610.00
11	Accountant, Toledo		5,198.04	5,198.04	0.00
12	P.S. Ministry of Natural Resources		481,622.04	531,657.20	50,035.16
13	Principal, Belize Teachers College		-14.70	-14.70	0.00
14	Chief Broadcasting Officer		24,060.00	31,060.00	7,000.00
15	P.S. Ministry of Education		-34,605.49	-35,294.49	-689.00
16	P.S. Ministry of Home Affairs		1,381.41	1,381.41	0.00
17	Attorney General		5,136.60	5,136.60	0.00
18	P.S. Ministry of Health		377.29	452.29	75.00
19	Commissioner of Lands		108,097.27	108,097.27	0.00
20	Chief Civil Aviation		12,908.08	12,908.08	0.00
21	Veterinary Officer		7,953.00	7,953.00	0.00
22	P.S. Establishment		-8,011.32	-8,011.32	0.00
23	Accountant Sub Treasury		33,141.01	33,141.01	0.00
24	Min. of Economic Development		468.00	-502.00	-970.00
25	Ministry of Finance		11,202.34	11,202.34	0.00
26	Fisheries Administrator		4,798.00	10,018.00	5,220.00
27	Magistracy Department		6,379.87	6,379.87	0.00
28	Director of Telecommunications		3,783.72	3,783.72	0.00
29	Ministry of Agriculture		8,843.14	8,843.14	0.00
30	P.S. Ministry of Foreign Affairs Ministry of Tourism & The Environment		13,294.31	11,442.76	-1,851.55
31			810.40	810.40	0.00
32	Chief Medical Officer		1,003.18	1,003.18	0.00
33	Housing and Planning		2,263.52	275.00	-1,988.52
34	Director of Geology		1,415.64	250,539.62	249,123.98
35	Ministry of Defense		5,500.00	5,500.00	0.00
36	Department of Archaeology		14,509.40	14,509.40	0.00
38	Ministry of Works Min/Energy, Sci., Tech & Transport		3,213.57	3,213.57	0.00
39			110.41	78.41	-32.00
40	Ministry of Human Resources		6,466.90	6,466.90	0.00
41	Ministry of Trade & Industry		19.94	19.94	0.00
42	Value Added Tax Unit		71,561.00	71,561.00	0.00
43	Sub Treasury, Belmopan Dishonoured Cheques Sub Treasury Cayo		9,548.60	9,548.60	0.00
44			17,149.13	16,620.38	-528.75
45	Sales Tax Department Dishonoured Cheques - Ministry of Public Utilities & Communications		78,490.15	110,170.76	31,680.61
46			-3,091.50	-3,091.50	0.00
47	Office of the Prime Minister Chief Archivist, Archives Department		60.19	60.19	0.00
48			126.50	126.50	0.00
49	Dishonoured Cheques - Prisons Ministry of Investment & Foreign Trade		400.00	400.00	0.00
50			996.85	996.85	0.00
		TOTAL	2,729,221.14	3,355,543.30	626,322.16
	GRAND TOTAL		86,643,273.26	90,745,539.27	4,102,266.01

Appendix V – Statement of Deposits

SUBHEAD	DESCRIPTION OF ACCOUNTS	2007-2008	2008-2009
6040 DEPOSITS - Payroll Clearing			
600000		-85.85	-103.20
600001	Social Security	617,754.26	-160,647.46
600002	Income Tax	-13,914.48	-14,908.80
602001	Belize City Council	-20.00	-20.00
602008	Stann Creek Town Board	-8.00	-8.00
602023	Belmopan City Council		-35.00
1	British American Life Insurance Company	4,264.16	3,022.72
2	Bliss Institute	-72.00	-72.00
5	Civil Service Credit Union	-6,905.47	-107,260.48
8	British American Insurance Company	-479.40	-479.40
13	La Emaculada Credit Union	2,295.35	-34,776.08
14	Development Finance Corporation	43,742.02	-69,030.05
15	Election Fees	-13,775.00	-18,850.00
17	Accountant General	-5,760.26	-5,199.07
23	Belize Bank	6,579.04	-52,465.77
25	G.W.D.U.Dues	-2,615.00	-2,615.00
32	Jamaica Mutual Life Assurance Society	-9,223.67	-46,997.16
37	Bank of Nova Scotia	-16,144.93	-117,806.95
38	Evangelical Credit Union-Nazarene School	-4,935.00	-6,035.49
39	Overseas Superannuation Scheme	-2,000.00	-2,000.00
42	Public Officer Union	-5,718.40	-7,949.70
46	Barclays Bank	173,457.40	270,448.51
47	Atlantic Bank	300,862.67	123,517.19
54	Uncleared Cheques	-832,643.47	-1,684,055.05
59	International Foundation for Science Research	-22,435.00	-22,435.00
60	Confederation Life Insurance Company	-1,122.00	-1,122.00
61	Payment to Customs Guards- Customs Department	-31,852.20	-25,131.95
62	Bills of Sight	-2,882,174.48	-1,030,350.38
63	Temporary Importation Deposit- Customs Department	-46,105.85	-248,499.91
64	Senior Management Association	-490.00	-1,020.00
69	Belize Credit Union League Ltd.	-375.00	-375.00
71	Labour Department- Labour Disputes	-26,858.91	160.90
83	United Democratic Party	-1,585.73	-1,098.88
84	Rental Hire Purchase-Housing Department	-9,676.35	-173,781.76
85	Belize Defence Force Fine	11,663.93	13,138.25
88	Family Maintenance- Family Court	20,856.89	55,520.19
90	Central Bank of Belize	-7,266.25	-7,266.25
93	B.D.F. Deductions to Club Mess Canteen	139,388.92	326,260.51
96	Holy Redeemer Credit Union	-686,133.49	-611,880.41
98	Police Credit Union	-200.00	-4,310.00
100	St Francis Xavier Credit Union. Stann Creek	96,780.95	71,055.28
101	St John's Credit Union	-93,863.98	-11,222.32
104	Wesley Credit Union	-575.00	-575.00
106	Deductions-Archaeological Dept.	-447.84	-447.84
109	Belize Workers Union	-304.50	-304.50
115	Belize National Building Society	-500.00	-500.00
118	Belize International Insurance Company Ltd.	4,863.88	4,733.44
119	St. Martins Credit Union	30,703.18	-59,295.82

125	Uncleared Imprests	-650.00	-650.00
132	Police Special Duties	-12,892.44	-15,071.19
136	Capital Life Insurance Company	-3,654.70	-5,867.25
139	British Fidelity Assurance	11,266.95	-94,466.18
143	Insurance Cooperation of Belize	-30.00	-30.00
145	Bail & Civil Suits Magistracy	-110,636.90	-199,911.26
150	Belize National Teachers Union	-13,997.00	-13,230.50
159	Chinese Repatriation Fee	-6,169,442.94	-7,566,263.43
172	Auction Sales - Customs Department	-24,650.38	-11,261.81
174	Belize Youth Development Centre	-616.38	8,484.63
177	P.U.P. Party Fund	-3,331.49	-2,545.15
193	Progressive Teachers Union		-804.00
182	Mount Carmen Credit Union Benque Viejo Del Carmen	-129,302.94	-133,922.94
196	Repatriation Fee - Deposits	-2,231,854.67	-2,231,854.67
	6042 Deposits Other- Miscellaneous		
17	Civil Action & Land Titles- Registry	-116,880.24	-124,795.50
23	Income Tax Department Bailiff fees	3,622.50	-72,473.08
24	Sale of Text Books	-66,988.40	-66,988.40
25	Sale of School Supplies	-63,489.62	-63,489.62
27	National Development Foundation of Belize	-350.00	154.54
30	Ministry of Education	-114,036.20	-246,333.88
34	Ministry of Natural Resources - Special Donor Project	141,770.73	141,770.73
35	Ministry of Education - Exam Fees	-839,177.17	-855,195.97
36	Ministry of Social Development - Training Seminars	-86,766.10	-68,349.89
37	Ministry of Housing - Special Account	-79,907.99	-80,507.99
49	Belize Small Farmers Business Bank	200.84	-3,120.66
62	Contribution Development Concession	-21,955.73	-26,619.85
67	Social Security Housing Scheme	-13,915.06	-40,065.56
68	Payment of Advance B.N.T.U.	24.65	-43,940.35
71	Commissioner of Police J.L. Quick Loan	-146.07	-1,996.01
72	Belize Investment Management Company	-5,747.71	-11,747.79
78	Mining Rehabilitation Fund	-1,974.13	-1,974.13
84	Min. of Agriculture & Fisheries - Agric Projects Oasis	-46,809.41	-46,984.41
89	Post Office Bones - Postmaster General	-19,184.24	-17,956.77
1	L & J Trade Management Co		13,755.48
2	Alliance Bank	864.79	383.61
4	Misc. Toledo Teachers Cr Union	62,201.58	-10,153.42
8	Welfare Fund Customs & Excise Dept	-119,863.49	-167,774.55
10	Loan Public Service Union	130.00	-332.00
11	Citrus Growers & Workers Credit Union	2,490.83	-3,444.17
12	Belize Unit Trust Corporation Limited	299,605.00	299,860.00
20	Directorate for Foreign Trade - Negotiation, Bze/ Guat.	126,692.29	126,692.29
22	Protected Area Conservation Trust	-12,272.00	-897.00
23	Funds Collected/Bus Terminal - Transport Department	-27,507.39	-65,470.42
24	Immigration Repatriation Fee - Immigration Dept 2006	-193,745.92	-193,745.92
25	Challio - Ministry of Natural Resources	-20,764.99	-15,755.13
26	Publications - Ministry of Natural Resources	-43,533.40	-18,057.72
27	Belize Petroleum & Energy Ltd	-9,198,744.15	-5,624,143.52

29	Training Workshop on Financial Mgt- Commonwealth Secretariat	-455.57	-455.57
30	Proceeds From Food and Agriculture Organization	-1,397.73	-225.18
32	Environmental Trust Fund		-30.00
34	Youth For The Future HIV/AIDS Program	-197.53	-197.53
36	Election Duties- Police	-9,355.74	4,405.26
Grand Total		-22,430,410.52	-21,216,668.52

Appendix VI – Statement of Investments

	Rate %	Period	Amount of Stock	Value	ACTUAL COST	Price	Market Value at 31.3.09
EXTERNAL INVESTMENTS							
Description of Stock							
C092620 Belize Combined Sinking Fund 9% & 10% Ref: Belize Loans Dev. Ord. No. 15 of 1976 And Belize Loans Dev. Act. No. 14 of 1983							
EURO SUPRANATIONAL							
WORLD BANK							
CALL NOTICE DEPOSITS AND CURRENT ACCOUNT							
Bayerische Hypo-und vereinsbank	0.4	31/03-1/4/09	125,000.00	125,000.00	125,000.00	1.00	125,000.00
BNP Paribas	0.2	31/03-1/4/09	125,000.00	125,000.00	125,000.00	1.00	125,000.00
Deutsch PostBankAG	1.25	10/2-11/05/09	250,000.00	250,000.00	250,000.00	1.00	250,000.00
ING Bank N.V	1.75	22/12-24/8/09	700,000.00	700,000.00	700,000.00	1.00	700,000.00
USB AG	2.05	22/12-24/8/09	700,000.00	700,000.00	700,000.00	1.00	700,000.00
Royal Bank of Scotland	1.9	24/8/09	600,000.00	600,000.00	600,000.00	1.00	600,000.00
CASH USD CURRENT A/C Crown Agents Bnk							
		AT CALL	5,474.86	5,474.86	5,474.86	1.00	5,474.86
TOTAL IN US\$ INVESTMENT - Crown Agent			2,505,474.86	2,505,474.86	2,505,474.86		2,505,474.86
TOTAL IN BELIZE DOLLARS AT (1US = 1.9937)			4,995,165.23	4,995,165.23	4,995,165.23		4,995,165.23
LOCAL INVESTMENTS							
Description of Stock							
Sinking Fund No. 25 6 PC Ord. Loan No. 12 1972 1982/87							
ELEMENTAL DISASTER FUND							
Gov't of Belize Savings Bank A/C F-872	6	AT CALL		4,386,591.50	4,386,591.50		4,386,591.50
Atlantic Bank Certificate of Deposit	8.5	98/99		188,423.00	188,423.00		188,423.00
Total Elemental Disaster Fund				4,575,014.50	4,575,014.50		4,575,014.50
INTERNAL INVESTMENTS							
POLICE REWARD FUND							
Gov't Savings Bank A/C P.881	6	AT CALL		177,823.00	177,823.00		177,823.00
PRISON OFFICERS REWARD FUND							
Gov't Savings Bank A/C P.10	6	AT CALL		3,355.00	3,355.00		3,355.00
FIRE BRIGADE FUND							
Gov't Savings Bank A/C F.1723	6	AT CALL		292.00	292.00		292.00

SUGAR REHABILITATION FUND							
Gov't Savings Bank A/C S-1610	6	AT CALL		8,209.00	8,209.00		8,209.00
SUGAR PRICE STABILIZATION FUND							
Gov't Savings Bank A/C S-1611	6	AT CALL		48,278.00	48,278.00		48,278.00
OFFICIAL CHARITIES FUND							
Gov't Savings Bank A/C 0-25	6	AT CALL		507,109.00	507,109.00		507,109.00
BZE GOV'T NATIONAL DISASTER FUND							
Gov't Savings Bank A/C F-1900	6	AT CALL		235,477.51	235,477.51		235,477.51
Total Investments in GOB Savings Bank				980,543.51	980,543.51		980,543.51
Total Local Investments				5,555,558.01	5,555,558.01		5,555,558.01
GRAND TOTAL INVESTMENTS IN BZE\$				10,550,723.24	10,550,723.24		10,550,723.24

Appendix VII- Detailed Statement of Actual Revenue and Expenditure 2008/2009

		ESTIMATE 2008/2009	ACTUAL	More than/ Less than(-)
TAX REVENUE				
0101	TAXES ON INCOME & PROFITS	233,780,000	196,815,812	-36,964,188
010102	INCOME TAX - P.A.Y.E.	48,000,000	50,056,718	2,056,718
010103	INCOME TAX - Companies	20,000,000	19,962,250	-37,750
010104	INCOME TAX - With-holding/Arrears	1,500,000		-1,500,000
10,104.0	INCOME TAX- Withholding	4,200,000	5,481,794	1,281,794
0105/06	INCOME TAX - Business	142,000,000	117,890,219	-24,109,781
10107	INCOME TAX - Penalties & Interest	50,000	3,424,831	3,374,831
10107	INCOME TAX - Penalties	30,000		-30,000
10108	INCOME TAX - Supplemental Petroleum Tax	18,000,000		-18,000,000
0102	TAXES ON PROPERTY	7,016,000	6,323,415	-692,585
010201	Land Tax	7,000,000	6,319,838	-680,162
010202	Estate Duty	15,000	3,502	-11,498
010203	Speculation Fee	1,000	75	-925
0104	TAXES ON GOODS & SERVICES	244,406,000	212,308,993	-32,097,007
010401	Entertainment Tax	1,000	487	-513
010402	Stamp Duties - Other Departments	25,500,000	20,450,041	-5,049,959
010403	Toll Fees	200,000	186,784	-13,216
010404	Foreign Currency Transactions	14,500,000	14,667,514	167,514
010405	Value Added Tax - arrears		91,816	91,816
10406	Export Tax	105,000		-105,000
010408	Sales Tax		29,511	29,511
010409	Sales Tax penalties & interest			
10410	Excise Duties	24,000,000		-24,000,000
010411	General Sales Tax	180,000,000	176,497,954	-3,502,046
010412	General Sales Tax Penalties	60,000	155,758	95,758
010413	General Sales Tax Interest	40,000	229,128	189,128
0103	INTERNATIONAL TRADE & TRANSACTIONS	151,600,000	179,022,555	27,422,555
010301	Import Duties	107,000,000	105,328,627	-1,671,373
010304/09	Revenue Replacement Tax	15,000,000	41,950,316	26,950,316
010305	Goods in Transit - Admin Charge	1,100,000	802,569	-297,431
010307	Goods in Transit - Social Fee	6,500,000	6,087,320	-412,680
010308	Excise Duties	22,000,000	24,851,234	2,851,234
	Indexed Environment Receipts		2,489	2,489
NON-TAX REVENUE				
0201	LICENCES	14,972,500	14,686,323	-286,177
010501	Banks & Insurance Companies	5,500	7,000	1,500
010502	Liquor		50	50
010503	Distillery	7,000	2,482	-4,518
010505	Air Services	55,000	53,893	-1,107
010506	Lottery	150,000	123,027	-26,973
010507	Private Warehouse Licences	155,000	200,462	45,462
010512	Oil Mining & Prospective Licences	2,500,000	2,815,755	315,755

010517	Belize Broadcasting Authority	100,000	664,796	564,796
010523/24	Gaming and Casino License	3,000,000	3,858,970	858,970
10,524.0	On Line Gaming Licence	20,000		-20,000
10,525.0	High Seas Fishing License	160,000	148,588	-11,412
010601	Motor Vehicle Registration	6,000,000	4,465,835	-1,534,165
010602	Motor Drivers Licence	1,750,000	1,265,394	-484,606
010603	Firearm	700,000	700,665	665
010604	Wild Game		1,720	1,720
010605	Marriage	105,000	110,720	5,720
010606	Other Miscellaneous	265,000	266,966	1,966
0202	RENT & ROYALTIES	37,345,000	29,121,611	-8,223,389
010510	Registration of Ships	1,800,000	1,300,121	-499,879
010511	Registration of IBC's	3,500,000	3,567,616	67,616
010518	Registration of Companies	1,500,000	1,605,672	105,672
010520	Registration of Professionals	85,000	79,135	-5,865
010521	Registration of Ins Co Intermed	2,550,000	2,931,359	381,359
010522	Insurance/Penalties & Misc.	20,000	6,993	-13,007
010701	Forest Produce	600,000	566,960	-33,040
010702	Buildings & Furniture	140,000	116,166	-23,834
010703	National Lands	1,500,000	1,022,441	-477,559
010704	Central Authority House	500,000	814,080	314,080
010706	Warehouse	150,000	146,879	-3,121
010707	Royalties from Petroleum Production	25,000,000	16,964,189	-8,035,811
	GOVERNMENT DEPARTMENTS	24,592,000	25,004,847	412,847
12	Judiciary	2,625,000	1,443,170	-1,181,830
16	Auditor General	3,000	400	-2,600
18	Ministry of Finance	3,612,000	8,543,574	4,931,574
19	Ministry of Health	600,000	756,200	156,200
21	Ministry of Education	1,362,000	1,136,437	-225,563
22	Ministry of Agriculture & Fisheries	425,000		-425,000
23	Ministry of Natural Resources	614,000	1,354,786	740,786
	Ministry of Public Utilities	2,421,000		-2,421,000
24	Ministry of Investment & Trade		28,342	28,342
29	Ministry of Works	381,000	312,012	-68,988
	Ministry of National Security	12,069,000	8,532,824	-3,536,176
	Ministry of Housing		2,761,839	2,761,839
32	Ministry of National Development	480,000	135,263	-344,737
	Transfers	12,800,000	24,113,800	11,313,800
12201	Transfers from Central Bank/other	12,800,000	24,113,800	11,313,800
	Other Financial Resources	2,520,000		-2,520,000
	Repayment of Old Loans	2,520,000		-2,520,000
	TOTAL RECURRENT REVENUE	729,031,500	687,397,356	-41,634,144
	CAPITAL REVENUE			
	Capital Revenue	8,508,024	4,384,883	-4,123,141
10801	Sale of Crown Lands	5,000,000	1,061,982	-3,938,018
080402	Sale of Equity/Property	3,508,024	3,322,901	-185,123

	Grants	87,400,136	87,046,318	-353,818
	Grants	87,400,136	87,046,318	-353,818
	Loans and Receipts	55,904,796	66,407,753	10,502,957
	Foreign Loan Receipts	55,904,796	66,407,753	10,502,957
	TOTAL CAPITAL REVENUE	151,812,956	157,838,954	6,025,998
	TOTAL REVENUE	880,844,456	845,236,310	-35,608,146

Detailed Expenditure

Recurrent Expenditure by COST CENTER	APPROVED ESTIMATES 2008/09	SUPP. PROV 2008/09	TOTAL PROVISION 2008/09	ACTUAL 2008/09	EXCESS/ SAVINGS 2008/09
11:OFFICE OF THE GOVERNOR					
GENERAL					
11017:Governor General's Office & Res	293,710	0	293,710	273,081	20,629
11021:Belize Advisory Council	36,461	0	36,461	25,262	11,199
	330,171	0	330,171	298,342	31,829
12:JUDICIARY					
12017:General Registry	1,200,610	0	1,200,610	1,125,592	75,018
12021:Court of Appeal	1,180,175	0	1,180,175	663,018	517,157
12031:Supreme Court	1,997,282	0	1,997,282	1,898,680	98,602
12041:Magistrate Court Belize City	1,003,534	0	1,003,534	1,044,569	-41,035
12052:Magistrate Court Corozal	146,274	0	146,274	146,363	-89
12063:Magistrate Court Orange Walk	127,039	0	127,039	117,985	9,054
12078:Magistrate Court Belmopan	132,954	0	132,954	141,619	-8,665
12084:Magistrate Court San Ignacio	137,091	0	137,091	137,936	-845
12095:Magistrate Court Dangriga	126,595	0	126,595	108,251	18,344
12106:Magistrate Court Punta Gorda	74,533	0	74,533	63,772	10,761
12111:Magistrate Court San Pedro	94,792	0	94,792	95,900	-1,108
12128:BELIPO	268,272	0	268,272	232,937	35,335
12138: Belize Company Registry	215,839	0	215,839	156,129	59,710
	6,704,990	0	6,704,990	5,932,753	772,237
13:LEGISLATURE					
13017:National Assembly	1,587,271	0	1,587,271	1,677,856	-90,585
13028:Integrity Commission	129,840	0	129,840	58,237	71,603
13038:Ombudsman	174,070	0	174,070	132,139	41,931
13048:Contractor General	139,201	0	139,201	86,397	52,804
	2,030,382	0	2,030,382	1,954,629	75,753
14:MINISTRY OF THE PUBLIC SERVICE, GOVERNANCE IMPROVEMENT & ELECTIONS AND BOUNDRIES					
14017:General Administration	188,204	0	188,204	1,932,391	-1,744,187
14028:Establishment Training	865,753	0	865,753	504,250	361,503
14038:Public Service Commission	434,431	0	434,431	621,290	-186,859
14081:Election& Boundaries - Belize	767,009	0	767,009	708,938	58,071
14092:Election& Boundaries - Corozal	72,664	0	72,664	69,956	2,708
14103:Election& Boundaries - Orange Walk	86,267	0	86,267	91,342	-5,075
14114:Election& Boundaries - Cayo	141,871	0	141,871	146,410	-4,539
14125:Election& Boundaries - Stann Creek	77,671	0	77,671	80,433	-2,762
14136:Election& Boundaries - Toledo	69,973	0	69,973	53,101	16,872
14148:Human Resources Mgmt Info System	204,424	0	204,424	124,581	79,843
17048:Office of Governance	0	0	0	325,700	-325,700
	2,908,267	0	2,908,267	4,658,392	-1,750,125
15:DIRECTOR OF PUBLIC PROSECUTIONS					
15017:General Administration	982,583	0	982,583	745,011	237,572
15021:Civilian Prosecution Unit	237,110	0	237,110	242,126	-5,016

	1,219,693	0	1,219,693	987,137	232,556
16: AUDITOR GENERAL					
16017:General Administration	1,134,635	0	1,134,635	983,076	151,559
16028:Belmopan Administration	262,691	0	262,691	162,543	100,148
	1,397,326	0	1,397,326	1,145,618	251,708
17: OFFICE OF THE PRIME MINISTER & CABINET					
17017:General Administration	1,371,430	0	1,371,430	1,356,896	14,534
25021:Belize Broadcasting Authority	99,172	0	99,172	114,628	-15,456
31048:Communication Unit	602,906	0	602,906	598,214	4,692
	2,073,508	0	2,073,508	2,069,738	3,770
18: MINISTRY OF FINANCE					
18017:General Administration	50,886,933		50,886,933	51,607,205	-720,272
18038:Supervisor of Insurance	228,651	0	228,651	206,758	21,893
18058:Public Debt Services	108,885,090	0	108,885,090	103,106,348	5,778,742
18068:Central Information Technology Office	1,042,881	0	1,042,881	808,966	233,915
18071:Treasury - Belize City	1,601,599	0	1,601,599	1,499,427	102,172
18152:Sub Treasury Corozal	138,866	0	138,866	134,397	4,469
18163:Sub Treasury Orange Walk	196,232	0	196,232	152,476	43,756
18178:Sub Treasury Belmopan	155,495	0	155,495	142,685	12,810
18184:Sub Treasury San Ignacio	160,746	0	160,746	143,750	16,996
18195:Sub Treasury Dangriga	137,831	0	137,831	145,562	-7,731
18206:Sub Treasury Punta Gorda	179,666	0	179,666	128,315	51,351
18041:Sub Treasury San Pedro	87,612	0	87,612	73,280	14,332
18211:Customs & Excise Belize City	4,905,799	0	4,905,799	4,988,333	-82,534
18221:Customs & Excise San Pedro	151,166	0	151,166	140,213	10,953
18232:Customs & Excise Corozal	1,295,642	0	1,295,642	1,333,848	-38,206
18243:Customs & Excise Big Creek	126,343	0	126,343	140,977	-14,634
18453:Customs & Excise Orange Walk	149,674		149,674	331,738	-182,064
18256:Customs & Excise Punta Gorda	662,160	0	662,160	144,381	517,779
18264:Customs & Excise Benque Viejo	299,384	0	299,384	572,823	-273,439
18462:Consejo	298,383		298,383	49,833	248,550
18271:Tax Unit - Belize City	1,270,826	0	1,270,826	1,310,006	-39,180
18284:Tax Unit - San Ignacio	176,616	0	176,616	106,180	70,436
18292:Tax Unit - Corozal	161,220	0	161,220	65,386	95,834
18305:Tax Unit - Dangriga	169,752	0	169,752	92,245	77,507
18311:Income Tax General Admin.	2,117,754	0	2,117,754	2,011,650	106,104
18368:Income Tax Belmopan	212,238	0	212,238	185,188	27,050
18375:Income Tax Dangriga	182,824	0	182,824	206,951	-24,127
18382:Income Tax Corozal	241,534	0	241,534	272,041	-30,507
18401:Pensions General	37,569,249		37,569,249	45,293,179	-7,723,930
18421:Pensions Widows & Children	1,680,965	0	1,680,965	1,740,758	-59,793
	215,373,131	0	215,373,131	217,134,902	-1,761,771
19: MINISTRY OF HEALTH					
19017:General Administration	26,273,430	0	26,273,430	26,813,694	-540,264
19021:Director of Health	1,406,958	0	1,406,958	1,493,256	-86,298
19031:Belize District Health Services	5,538,337	0	5,538,337	4,858,972	679,365
19041:Epidemiology Unit	313,760	0	313,760	222,822	90,938
19074:Cayo District Health Service	2,494,866	0	2,494,866	2,287,619	207,247
19083:O/Walk District Health Service	6,171,543	0	6,171,543	5,574,332	597,211

19092:Corozal District Health Service	3,281,088	0	3,281,088	2,798,547	482,541
19105:S/Creek District Health Service	4,273,452	0	4,273,452	3,723,712	549,740
19116:Toledo District Health Service	2,352,702	0	2,352,702	2,153,876	198,826
19121:Medical Supplies	9,289,208	0	9,289,208	9,139,611	149,597
19131:Medical Laboratory Services	820,482	0	820,482	734,073	86,409
19141:Nat'l Engineering & M'tce Cen.	805,401	0	805,401	675,727	129,674
19151:Planning & Policy Unit	187,991	0	187,991	338,540	-150,549
19168:Belmopan Hospital	4,679,657	0	4,679,657	4,223,021	456,636
19178: HIV/AIDS	994,436		994,436	893,940	100,496
19188: Maternal & Child Health	1,514,551		1,514,551	1,413,156	101,395
19198: Environmental Health	438,289		438,289	283,733	154,556
19208: Regulatory Unit	196,168		196,168	38,518	157,650
19218: Belize Health Information Systems	386,007		386,007	320,240	65,767
19228: Vector Health	681,976		681,976	405,625	276,351
19238:Mental Health	132,800		132,800	30,241	102,559
19248:Health Promotion (HECOPAB)	127,151		127,151	19,375	107,776
30241:Nat. Drug Abuse Control Council	397,744	0	397,744	256,793	140,951
	72,757,997	0	72,757,997	68,699,422	4,058,575
20:MINISTRY OF FOREIGN AFFAIRS & FOREIGN TRADE					
20017:General Administration - Foreign Affairs	1,775,312		1,775,312	2,572,568	-797,256
20029:United Nations	1,121,012	0	1,121,012	916,787	204,225
20039:Washington	1,397,835	0	1,397,835	1,312,464	85,371
20049:London	1,374,886	0	1,374,886	1,371,470	3,416
20059:Mexico	790,493	0	790,493	825,863	-35,370
20069:Guatemala	924,775	0	924,775	881,365	43,410
20079:Los Angeles	486,953	0	486,953	474,796	12,157
20089:Brussels	1,397,939	0	1,397,939	1,246,931	151,008
20099:Cuba	823,276	0	823,276	610,327	212,949
20109:Taipei	739,389	0	739,389	578,518	160,871
32028:Foreign Trade	530,875	0	530,875	479,136	51,739
	11,362,745	0	11,362,745	11,270,224	92,521
21:MINISTRY OF EDUCATION					
21017:General Administration	11,896,201		11,896,201	12,035,946	-139,745
21031:Quality Assurance & Dev. Ser.	3,555,141	0	3,555,141	2,604,588	950,553
21041:Education Administration Central	610,170	0	610,170	608,185	1,985
21058:Education Administration Districts	1,158,939	0	1,158,939	670,624	488,315
21061:Supplies Store	1,263,203	0	1,263,203	1,229,539	33,664
21071:Examination Unit	2,050,366	0	2,050,366	1,827,221	223,145
21088:Planning Unit	415,024	0	415,024	441,129	-26,105
21101:Curriculum Development Unit	284,052	0	284,052	160,766	123,286
21111:Pre School Unit	2,606,643	0	2,606,643	2,037,176	569,467
21121:Pri. Educ. Government Schools	13,955,714	0	13,955,714	14,060,415	-104,701
21131:Pri. Educ. Grant Aided Schools	66,672,700		66,672,700	65,553,342	1,119,358
21141:Special Education Unit	561,177	0	561,177	425,215	135,962
21151:Stella Maris School	682,914	0	682,914	607,842	75,072

21161:Edward P. Yorke High School	1,296,741	0	1,296,741	1,315,819	-19,078
21171:Gwen Lizarraga High School	1,430,985	0	1,430,985	1,463,032	-32,047
21188:Belmopan Comprehensive School	2,078,572	0	2,078,572	1,991,355	87,217
21191:Belize School of Agriculture	506,534	0	506,534	495,004	11,530
21203:Orange Walk Technical High School	1,640,892	0	1,640,892	1,630,567	10,325
21214:Mopan Technical High School	1,192,640	0	1,192,640	1,175,175	17,465
21222:Escuela Mexico Corozal	1,212,536	0	1,212,536	1,468,211	-255,675
21231:Belize Rural High School	375,401	0	375,401	390,960	-15,559
21245:Independence High School	1,186,746	0	1,186,746	1,319,319	-132,573
21251:Grant-Aided Comm Colleges & Sec. Schools	16,889,670	0	16,889,670	16,883,586	6,084
21271:CET - Belize City	799,109	0	799,109	790,707	8,402
21311:Sixth Form Institutions	7,059,495	0	7,059,495	6,589,719	469,776
21351:Teachers Development Unit	259,027	0	259,027	92,739	166,288
21371:National Library Service	1,400,000	0	1,400,000	1,495,952	-95,952
21391:Scholarship	8,600,000	0	8,600,000	11,465,314	-2,865,314
21408:Secondary School Tuition	8,870,850		8,870,850	7,180,386	1,690,464
21421:Truance Management	985,600	0	985,600	1,088,638	-103,038
21431:Ladyville Technical High	952,693	0	952,693	948,548	4,145
21441:District Education Centre - Belize City	384,210	0	384,210	214,576	169,634
21451:St. Michael's College	871,838	0	871,838	906,193	-34,355
21502:CET - Corozal	453,682	0	453,682	372,961	80,721
21514:CET - Cayo	417,127	0	417,127	417,120	7
21618:Tertiary & Post Secondary	67,003	0	67,003	63,690	3,313
21621:Belize School of Deaf	316,359	0	316,359	312,097	4,262
21638:Employment Training & Education Services	579,084	0	579,084	462,358	116,726
21645:Agriculture & Natural Resource Institution	262,282	0	262,282	249,202	13,080
21656:Toledo Technical High School	1,031,114	0	1,031,114	1,119,795	-88,681
21691:Excelsior Junior High School	469,457	0	469,457	462,710	6,747
21701:Sadie Vernon Technical High School	890,959	0	890,959	720,639	170,320
21713:CET - Orange Walk	633,805	0	633,805	591,485	42,321
21725:CET - Stann Creek	583,413	0	583,413	533,378	50,035
21736:CET - Toledo	494,613	0	494,613	470,593	24,020
21745:Georgetown High School	150,947			61,624	-61,624
21755:Independence Junior College	281,644	0	281,644	54,370	227,274
21762:Escuela Mexico Junior College	276,013	0	276,013	57,274	218,739
	170,613,285	0	170,462,338	167,117,080	3,345,258
22:MINISTRY OF AGRICULTURE & FISHERIES					
22017:Central Administration	3,016,295	0	3,016,295	3,320,046	-303,751
22024:Central Farm Administration	1,350,239	0	1,350,239	1,353,903	-3,664
22032:Corozal Administration	243,154	0	243,154	224,166	18,988
22043:Orange Walk Administration	407,136	0	407,136	375,848	31,288
22051:Belize District Administration	234,058	0	234,058	185,043	49,015
22064:San Ignacio Administration	194,216	0	194,216	201,489	-7,273
22075:Stann Creek Administration	385,722	0	385,722	384,844	878
22086:Toledo Administration	359,226	0	359,226	307,235	51,991
22121:Cooperatives	399,694	0	399,694	372,796	26,898
22131:Fisheries Department	2,536,370	0	2,536,370	2,017,593	518,777
	9,126,110	0	9,126,110	8,742,963	383,147

23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT						
23017:Central Administration	2,548,254	0	2,548,254	2,220,167	328,087	
23028:Land Information Centre	261,036	0	261,036	159,022	102,014	
23038:Physical Planning Section	198,394	0	198,394	178,429	19,965	
23058:Survey & Mapping	564,159	0	564,159	531,052	33,107	
23078:National Estate	349,814	0	349,814	244,960	104,854	
23088:Land Registry	349,914	0	349,914	405,365	-55,451	
23098:Valuation	276,182	0	276,182	207,762	68,420	
23108:Land Administration - Belmopan	527,443	0	527,443	545,520	-18,077	
23112:Land Administration - Corozal	160,243	0	160,243	73,771	86,472	
23123:Land Administration - Orange Walk	196,963	0	196,963	176,349	20,614	
23131:Land Administration - Belize City	285,504	0	285,504	224,828	60,676	
23144:Land Administration - Cayo	114,730	0	114,730	92,437	22,293	
23155:Land Administration - Stann Creek	115,396	0	115,396	104,299	11,097	
23166:Land Administration - Toledo	123,705	0	123,705	73,377	50,328	
23178:Forestry - Belmopan	540,275		540,275	474,697	65,578	
23183:Forestry - Orange Walk	130,443	0	130,443	71,917	58,526	
23204:Forestry - San Ignacio	152,065	0	152,065	144,169	7,896	
23214:Forestry - Douglas D'Silva	517,117	0	517,117	558,016	-40,899	
23236:Forestry - Savannah	196,723	0	196,723	200,951	-4,228	
23246:Forestry - Toledo	178,388	0	178,388	147,635	30,753	
23288:Biodiversity Management	275,829	0	275,829	229,732	46,097	
23338: Compliance & Monitoring Unit	89,332	0	89,332	0	89,332	
23308:Geology Department	692,907	0	692,907	585,288	107,619	
23318:Department of the Environment	673,689	0	673,689	656,029	17,660	
23328:Environmental Compliance Monitoring	262,225	0	262,225	78,969	183,256	
26031:Meteorology/Hydrology Services	936,217	0	936,217	862,706	73,511	
	10,716,947	0	10,716,947	9,247,447	1,469,501	
25: MINISTRY OF TOURISM, INFORMATION & CIVIL AVIATION						
25017: Administration	426,668		426,668	361,328	65,340	
26021: Civil Aviation	733,362		733,362	713,042	20,320	
	1,160,030	0	1,160,030	1,074,370	85,660	
26:Ministry of Public Utilities, Nemo, Transport & Communications						
18448:Public Utilities	583,106		583,106	170,887	412,219	
17028:Office of Emergency Management	1,115,461		1,115,461	1,895,109	-779,648	
29188: Transport Administration	787,164		787,164	1,227,236	-440,072	
26088:Terminal Management Unit	546,949		546,949	187,156	359,793	
29198:Traffic Enforcement	869,224		869,224	630,377	238,847	
33157:Postal Services - Head Office	2,454,434		2,454,434	2,200,300	254,134	
33162:District Post Office - Corozal	131,752		131,752	131,587	165	
33173:District Post Office - Orange Walk	115,375		115,375	86,970	28,405	
33181:District Post Office - Belize	203,496		203,496	195,884	7,612	
33194:District Post Office - Cayo	143,601		143,601	148,421	-4,820	

33205:District Post Office - Stann Creek	180,051		180,051	177,464	2,587
33216:District Post Office - Toledo	98,064		98,064	70,421	27,643
33228:District Post Office - Belmopan	115,306		115,306	117,222	-1,916
33091:National Fire Service - Belize City & San Pedro	1,824,625		1,824,625	1,656,057	168,568
33102:National Fire Service - Corozal	208,103		208,103	102,171	105,932
33113:National Fire Service - Orange Walk	184,307	0	184,307	124,169	60,138
33124:National Fire Service - Cayo	537,919	0	537,919	451,722	86,197
33135:National Fire Service - Stann Creek	129,766	0	129,766	73,805	55,961
33146:National Fire Service - Toledo	179,044	0	179,044	93,943	85,101
	10,407,747	0	10,407,747	9,740,903	666,844
27:MINISTRY OF HUMAN DEVELOPMENT & SOCIAL TRANSFORMATION					
27017:General Administration	2,568,017	0	2,568,017	2,595,188	-27,171
27021:Human Services	1,103,297	0	1,103,297	1,113,799	-10,502
27031:Child Care Centre	500,886	0	500,886	448,650	52,236
27041:Golden Haven Rest Home	239,753	0	239,753	187,350	52,403
27058:Population Unit	181,111	0	181,111	124,855	56,256
27061:Disabilities Services Division	157,781	0	157,781	114,438	43,343
27071:Youth Hostel	558,973	0	558,973	533,725	25,248
27081:Women's Department	365,682	0	365,682	346,503	19,179
27141:Family Services Division	359,463	0	359,463	212,917	146,546
27151:Community Rehabilitation Department	408,954	0	408,954	392,334	16,620
27161:Residential Daycare Services	117,497	0	117,497	93,003	24,494
	6,561,414	0	6,561,414	6,162,762	398,652
29:MINISTRY OF WORKS					
29017:Central Administration	1,793,964	0	1,793,964	1,900,270	-106,306
29028:Belmopan Administration	361,848	0	361,848	346,592	15,256
29032:Corozal District	711,752	0	711,752	730,434	-18,682
29043:Orange Walk District	687,753	0	687,753	732,679	-44,926
29051:Belize District	723,000	0	723,000	919,448	-196,448
29064:Cayo District	1,019,118	0	1,019,118	1,060,393	-41,275
29075:Stann Creek District	771,845	0	771,845	852,185	-80,340
29086:Toledo District	952,834	0	952,834	1,008,405	-55,571
29108:Engineering Division	372,907	0	372,907	357,401	15,506
29148:Mechanical Administration	265,409	0	265,409	317,263	-51,854
29168: Soils & Survey Administration	237,559		237,559	235,777	1,782
29178:Management Information System	95,795	0	95,795	85,045	10,750
	7,993,784	0	7,993,784	8,545,890	-552,106
30:MINISTRY OF NATIONAL SECURITY					
26017:General Administration	1,093,126		1,093,126	1,031,133	61,993

30017:General Administration	0	0	159,604	-159,604
30021:Airport Camp	26,356,402	26,356,402	25,677,678	678,724
30031:Air Wing	1,621,305	1,621,305	1,432,635	188,670
30041:Maritime Wing	977,422	977,422	690,260	287,162
30051:Volunteer Element	3,475,502	3,475,502	3,588,669	-113,167
30067:Police Administration - Belmopan	4,214,030	4,214,030	4,418,952	-204,922
30072:Police Administration - Corozal	1,516,505	1,516,505	1,394,035	122,470
30083:Police Administration - Orange Walk	1,247,175	1,247,175	1,322,275	-75,100
30091:Police Administration - Belize City	3,091,549	3,091,549	7,135,768	-4,044,219
30104:Police Administration - San Ignacio	1,233,070	1,233,070	1,378,962	-145,892
30114:Police Administration - Benque Viejo	1,090,702	1,090,702	1,026,185	64,517
30125:Police Administration - Dangriga	1,067,854	1,067,854	1,052,509	15,345
30136:Police Administration - Punta Gorda	964,953	964,953	922,091	42,862
30148:Police Training School	3,016,102	3,016,102	1,510,391	1,505,711
30158:Police Canine Unit	377,305	377,305	310,906	66,399
30161:Police Band	98,302	98,302	34,708	63,594
30171:Police Special Branch	2,149,264	2,149,264	1,917,295	231,969
30181:Police Information Technology Unit	885,196	885,196	639,521	245,675
30185:Police Tourism Unit	1,195,346	1,195,346	1,152,236	43,110
30188:Police Dragon Unit	1,910,050	1,910,050	1,939,464	-29,414
30201:Nat. Crimes Investigation Branch	2,148,417	2,148,417	2,048,512	99,905
30218:Joint Intelligence Comp Cen.	309,722	309,722	246,214	63,508
30231:National Forensic Services	828,571	828,571	657,805	170,766
30258:Immigration Head Office	1,299,225	1,299,225	969,115	330,110
30261:Immigration Services	846,313	846,313	2,090,651	-1,244,338
30271:Passport Office	1,005,952	1,005,952	785,561	220,391
30295:Police Intermediate Southern Formation	797,358	797,358	902,825	-105,467
30308:Anti Narcotic Unit	1,096,781	1,096,781	938,114	158,667
30311:Scenes of the Crime	1,098,455	1,098,455	856,446	242,009
30321:Crime Intelligence Unit	480,345	480,345	441,086	39,259
30331:National Coast Guard	3,420,798	3,420,798	2,942,533	478,265
30341:Patrol Branch Belize City	6,112,487	6,112,487	2,896,748	3,215,739
30351:Prosecution Branch	1,403,274	1,403,274	693,566	709,708
30361:Traffic Branch	652,654	652,654	243,453	409,201
30371:San Pedro/Caye Caulker Formation	788,567	788,567	451,527	337,040
30388:Belmopan Police station	1,085,193	1,085,193	248,897	836,296
30391:Community Policing	580,462	580,462	252,248	328,214
30402:Immigration services - Corozal	569,342	569,342	38,742	530,600
30413:Immigration Services - Orange Walk	170,572	170,572	19,054	151,518
30424:Immigration Services - Western Border	561,148	561,148	29,793	531,355
30435:Immigration Services - Stann Creek	199,056	199,056	32,758	166,298
30446:Immigration Services - Punta Gorda	148,575	148,575	29,243	119,332

30451:Concious Youth Development Program	205,055		205,055	120,883	84,172
33021:Prison Services	6,729,040	0	6,729,040	6,717,995	11,045
	90,118,522	0	90,118,522	83,389,047	6,729,475
31:THEATTORNEY GENERAL'S MINISTRY					
31017:General Administration - Attorney General	1,995,023	0	1,995,023	1,418,391	576,632
31021:Family Court	703,289	0	703,289	679,865	23,424
31031:Law Revision	422,401	0	422,401	240,843	181,558
	3,120,713	0	3,120,713	2,339,100	781,613
32: MINISTRY OF ECONOMIC DEVELOPMENT, COMMERCE, INDUSTRY & CONSUMER PROTECTION					
32017:National & Economic Development	3,933,126		3,933,126	4,734,115	-800,989
28048:Burwau of Standards	403,885		403,885	333,623	70,262
	4,337,011	0	4,337,011	5,067,738	-730,727
33:MINISTRY HOUSING & URBAN DEVELOPMENT					
33017: General Administration-Housing	693,170		693,170	681,067	12,103
33051:Housing & Planning Department	1,473,593	0	1,473,593	1,150,270	323,323
	2,166,763	0	2,166,763	1,831,337	335,426
35:MNISTRY OF LABOUR, LOCAL GOV'T & RURAL DEVELOPMENT					
34048:Rural Water & Sanitation Project	382,686	0	382,686	428,329	-45,643
34051:	0			22,240	-22,240
34081:Rural Community DeveLopment	596,343		596,343	717,501	-121,158
35017:Local Government	6,336,075	0	6,336,075	7,846,904	-1,510,829
35037:Labour Administration	1,485,401		1,485,401	1,461,695	23,706
	8,800,505	0	8,800,505	10,476,668	-1,676,163
37:MINISTRY OF YOUTH, SPORTS & CULTURE					
36017:Central Administration	2,692,065			1,834,754	-1,834,754
21381:National Sports Council	1,450,000	0	1,450,000	1,433,303	16,697
25051:Department of Youth Development	391,060		391,060	320,401	70,659
25061:Belize Youth Development Centre	431,175		431,175	402,826	28,349
25071:National Youth Cadet Corp	434,298	0	434,298	465,263	-30,965
25081:Youth for the Future Secretariat	618,594		618,594	455,566	163,028
14058:Belize Archives Department	607,080	0	607,080	590,205	16,875
	6,624,272	0	3,932,207	5,502,319	-1,570,112
TOTAL RECURRENT EXPENDITURES	647,905,313	0	645,062,301	633,388,782	11,673,519
REPAYMENT OF LOANS	63,902,871		63,902,871	73,982,732	-10,079,861
	711,808,184		708,965,172	707,371,514	1,593,658

Capital II Expenditure

CAPITAL II	APPROVED ESTIMATES 2008/09	SUPPL. PROV 2008/09	TOTAL PROVISION 2008/09	ACTUAL 2008/09	EXCESS/ SAVINGS 2008/09
11:OFFICE OF THE GOVERNOR GENERAL					
1000:Furniture & Equipment	5,000	0	5,000	185,571	-180,571
	5,000	0	5,000	185,571	-180,571
12:JUDICIARY					
680: Repairs & Renovation of Bldg	150,000		150,000	149,395	605
1000:Furniture & Equipment	40,000		40,000		40,000
	190,000	0	190,000	149,395	40,605
13:LEGISLATURE					
1000:Furniture & Equipment	12,875		12,875	4,889	7,986
1007:Capital Improvement of Buildings		0	0	5,900	-5,900
	12,875	0	12,875	10,789	2,086
14:MINISTRY OF THE PUBLIC SERVICE, GOVERNANCE IMPROVEMENT & ELECTIONS AND BOUNDRIES					
131:General Administration	400,000		400,000	647,820	-247,820
1457:Purchase of Equipment			0	18,848	-18,848
1000:Furniture & Equipment (14017)	50,000		50,000	34,322	15,678
1000:Furniture & Equipment (14081)	34,600		34,600	61,099	-26,499
1002:Purchase of a Computer	13,200		13,200	13,045	155
	497,800	0	497,800	775,134	-277,334
16:AUDITOR GENERAL					
1000:Furniture & Equipment	10,000		10,000	9,289	711
	10,000	0	10,000	9,289	711
17:OFFICE OF THE PRIME MINISTER & CABINET					
353:Community Services	384,000		384,000	706,411	-322,411
1000:Furniture & Equipment (17017)	20,000	0	20,000	50,273	-30,273
1656:Social assistance				891,105	-891,105
1331:September Celebrations	500,000		500,000	552,594	-52,594
	904,000	0	904,000	2,200,382	-1,296,382
18:MINISTRY OF FINANCE					
375:Infrastructure Projects	400,000		400,000	317,432	82,568
392:Constituency/House Committees	1,026,342		1,026,342	943,645	82,697
451:Construction (Customs)	0		0	99,125	-99,125
762:Rural Electrification	3,000,000		3,000,000	3,000,000	0
897:Commercial Free Zone Management Age	0		0	890,091	-890,091
918:San Pedro Streets & Drains	0		0	550,000	-550,000
1000:Furniture & Equipment	210,000		210,000	165,976	44,024
1002:Purchase of a Computer	565,000		565,000	571,850	-6,850
1003:Upgrade of Office Building	300,000		300,000	270,542	29,458

1019:Contri'tn to IBRD, IMF, CDB, IDB	12,000,000		12,000,000	8,088,359	3,911,641
1023:Upgrade of building (Bze. City Sub-Treasury)	35,000		35,000	23,078	11,922
1316:Purchase of Vehicle	2,000,000		2,000,000	4,139,902	-2,139,902
1455:Reimbursement BNE Charitable Trust				2,289,368	-2,289,368
1559:Financia Intelligence Unit	600,000	0	600,000	699,900	-99,900
1565:Debt Swap Agreement - USA/TNC/GOB	1,480,000	0	1,480,000	1,476,920	3,080
	21,616,342	0	21,616,342	23,526,189	-1,909,847
19:MINISTRY OF HEALTH					
811:Health Reform Project	5,000,000		5,000,000	5,000,000	0
1037:Purchase of other equipment (MOF)	500,000		500,000	554,361	-54,361
1000:Furniture & Equipment	0		0	59,001	-59,001
1051:Technical Agreement - Belize/Cuba	820,000		820,000	831,477	-11,477
1057:Laboratory Equipment (Central Med. Lab.)	400,000	0	400,000	397,849	2,151
1225:NDCAA	100,000		100,000		100,000
1239:Purchase of test equipment (MNSI)	50,000	0	50,000		50,000
NEW: Morgue Unit - Corozal	40,000		40,000		40,000
	6,910,000	0	6,910,000	6,842,688	67,312
20:MINISTRY OF FOREIGN AFFAIRS& FOREIGN TRADE					
1007:Capital Improvement of buildings	25,000		25,000	13,953	11,048
1000:Furniture & Equipment	10,000		10,000		10,000
1331:September celebration			0	18,055	-18,055
1355:Belize Guatemalan talks			0	202,385	-202,385
	35,000	0	35,000	234,393	-199,393
21:MINISTRY OF EDUCATION AND LABOUR					
353:Community Services			0	14,949	-14,949
919:PREMIS?SEMIS	50,000		50,000	33,312	16,688
920:ETES	50,000		50,000	36,306	13,694
1000:Furniture & Equipment	100,000		100,000	177,221	-77,221
1089:Belize Teachers' Training College	125,000		125,000	125,000	0
1094:Special Education Unit	50,000		50,000	44,698	5,302
1095:Pre-Schools Unit	200,000	0	200,000	130,170	69,830
1096:Curriculum Development Unit	60,000	0	60,000	58,385	1,615
1098:Quality Assurance & Development Service	60,000	0	60,000	54,474	5,526
1340:National Council of Education	75,000	0	75,000	51,529	23,471
1375:Technical & Vocational Training Project	2,500,000	0	2,500,000	3,915,290	-1,415,290
1396:Construction Library - Benque Viejo	100,000	0	100,000	100,000	0
1425:Georgetown High School	1,000,000		1,000,000	378,721	621,279

1604:Construction/Infrastructure Projects	1,500,000		1,500,000	1,499,018	982
	5,870,000	0	5,870,000	6,619,072	-749,072
22:MINISTRY OF AGRICULTURE AND FISHERIES					
149:Research & Development	100,000		100,000	99,609	391
133:Administration of Cooperatives	50,000		50,000	47,596	2,404
151: Statistical data Collection	75,000		75,000	25,890	49,110
701:Conservation Management	100,000		100,000	122,743	-22,743
933:Marine Reserve	350,000		350,000	349,157	843
1112:Conservation Compliance	100,000		100,000	99,040	960
1113:Support to Districts (MAFC)	250,000	0	250,000	267,075	-17,075
1119:Agricultural Diversification	100,000	0	100,000	87,743	12,257
1426:National Livestock Program	300,000		300,000	298,961	1,039
1427:Support to Nutrition Security Commission	50,000	0	50,000	32,917	17,083
1587:EU BRDO Project	180,000		180,000	165,408	14,592
1628: School Feeding & Nutrition Program	300,000		300,000	306,863	-6,863
	1,955,000	0	1,955,000	1,903,002	51,998
23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT					
454:Geological Services	50,000	0	50,000	6,618	43,382
260:Surveys & Mapping	100,000		100,000	96,120	3,880
638:Road Unit Forestry	50,000	0	50,000	31,310	18,690
708:Land Administration	100,000		100,000		100,000
709:Land Policy Development	50,000	0	50,000		50,000
713:Land Titling Project	50,000		50,000	46,335	3,665
715:Metereological Services	100,000		100,000	100,700	-700
934:Landowners Share - Petroleum Royalty	0		0	1,011,997	-1,011,997
1000:Furniture & Equipment	30,694		30,694	66,694	-36,000
1007:Capital Improvement of buildings	700,000		700,000	9,945	690,055
1428:Paper Recycling Programme	9,500		9,500	7,867	1,633
1429:Waste oil Recycling Programme	9,500		9,500	9,500	0
1430:Meterological Building	0	0	0	418,295	-418,295
1431:Lead Acid Recycling Programme	10,500		10,500	10,048	452
1605:Solid Waste Mgmt Authority	500,000		500,000	45,444	454,556
1125:Land Development (Acquisitions)	4,000,000		4,000,000	4,109,427	-109,427
1541:Land Management Program	0	0	0	133,181	-133,181
	5,760,194	0	5,760,194	6,103,482	-343,288
25: MINISTRY OF TOURISM & CIVIL AVIATION					
1000:Furniture & Equipment	30,600		30,600	30,383	217
1002:Purchase of a Computer	20,600		20,600	11,956	8,644
1004:Purchase of other Equipment	12,350		12,350	17,859	-5,509
1456:BECA & GoJoven				22,979	-22,979
1007:Capital Improvement of buildings	0		0	17,531	-17,531
	63,550	0	63,550	100,707	-37,157

26:MINISTRY OF PUBLIC UTILITIES, NEMO, TRANSPORT & COMMUNICATIONS					
144:Emergency Management	500,000		500,000	131,249	368,751
330: Firefighting	1,000,000		1,000,000	958,419	41,581
360:Postal Service	150,000		150,000	103,765	46,235
1611: Department of Transport	30,000		30,000	0	30,000
131:Generation Administration		0	0	69,693	-69,693
1345:Purchase of Property		0	0	100,000	-100,000
1387:National Printer-transition		0	0	-110	110
914:Intelligence gathering		0	0	99,998	-99,998
1000:Furniture & Equipment		0	0	48,160	-48,160
1002:Purchase of a Computer		0	0	29,840	-29,840
1003:Upgrade of Office Building		0	0	48,126	-48,126
	1,680,000	0	1,680,000	1,589,141	90,859
27:MINISTRY OF HUMAN DEVELOPMENT					
146: Trafficking in Persons (TIPS)	112,700		112,700	111,178	1,522
362:Rehabilitation Services	34,548	0	34,548	26,754	7,794
369:Womens Affairs	100,000	0	100,000	97,545	2,455
382:Foster Care	32,600	0	32,600	31,119	1,481
680:Youth Hostel Fence	30,000		30,000	29,324	676
1000:Furniture & Equipment	40,067	0	40,067	39,789	278
1003:Upgrade of Office Building	20,000	0	20,000	37,131	-17,131
1190:Golden Haven Rest Home	175,314	0	175,314	3,590	171,724
NEW: Good Samaritan Homeless Shelter	30,000	0	30,000	0	30,000
1606:National Action Plan for Children & Adolescent	300,000	0	300,000	300,000	0
	875,229	0	875,229	676,431	198,798
29:MINISTRY OF WORKS					
375:Infrastructure Projects	400,000		400,000	279,319	120,681
376:Hurricane shelters	500,000		500,000	470,151	29,849
377:Poverty Alleviation	2,000,000	0	2,000,000	1,347,238	652,762
686:Upgrading Bze City Streets		0	0	249,828	-249,828
627:Feeder roads (sugar citrus etc)	800,000		800,000	1,130,000	-330,000
630:Hummingbird Highway	375,000	0	375,000	366,992	8,008
643:Village Roads	550,000		550,000	547,368	2,632
647:Manatee Road Upgrading	175,000		175,000	174,202	798
648:Culverts - Main Highways	145,000		145,000	145,000	0
676:Southern Highway TA (CDB)	210,000		210,000	204,070	5,930
680:Renovation of GOB Buildings	100,000		100,000	68,696	31,304
688: Haulover Bridge	50,000	0	50,000	39,693	10,307
689:MOW Equipment spares			0	-203	203
693:Road Mtce Equipment			0	1,324,136	-1,324,136
697: Ferry	95,000		95,000	81,405	13,595
923: Joe Taylor Bridge	250,000		250,000		250,000
924:Crique Sarco Bridge Toledo Dist	125,000		125,000	101,150	23,850
925: Blue Creek Bridge Toledo Dist	125,000		125,000		125,000
926: Billy White Bridge Caye Dist	45,000		45,000		45,000
927: Crooked Tree Road Upgrading	225,000		225,000	224,600	400
928: Iguana Creek Road Upgrading	1,123,480		1,123,480	590,698	532,782

929: Old Northern Highway	0		0	98,994	-98,994
1000:Furniture & Equipment	65,000	0	65,000	75,167	-10,167
1125:Land Development Acquisition			0	40,000	-40,000
1200:Streets & Drains - Villages	325,000		325,000	324,801	199
1210:Rehabilitation - Western Highway	325,000		325,000	325,000	0
1211: Inland Waterways	55,000		55,000	55,000	0
1435:Rehab of Sugar Feeder Road	500,000		500,000	329,551	170,449
1454:Hurricane Preparedness Shelters	1,000,000		1,000,000	793,666	206,334
1475:Northern Highway	0		0	2,396,959	-2,396,959
NEW: Construction of Seine Bight Community Center	750,000		750,000		750,000
NEW: Belize Rural Development Project	480,000		480,000		480,000
1571:Corozal - Sarteneja Upgrading	10,000	0	10,000		10,000
New: Hummingbird Highway-BMP; Sibun; Middlesex	500,000		500,000		500,000
New: Western Highway -Airport Link Road	10,000		10,000		10,000
1578:Placencia Road Upgrade	2,000,000	0	2,000,000	860,816	1,139,184
1588: Middlesex Bridge	850,000		850,000	490,869	359,131
1590:Santa Elena New International Crossing	1,000,000	0	1,000,000	62,539	937,461
1593: Remore Corozal Bypass Road	225,000		225,000	68,891	156,109
1595: O. Walk/Progreso/San Estevan Upgrade	250,000		250,000		250,000
1607:Completion of Southern Highway	1,500,000	0	1,500,000	2,076,475	-576,475
1608:Maintenance of Bridges & Ferries	400,000		400,000	398,797	1,203
1609:Maintenance of Highways	850,000		850,000	1,034,993	-184,993
1646:Kendal Bridge	750,000		750,000	438,451	311,549
1610:Maintenance of Streets & Drains	865,000	0	865,000	853,914	11,086
	20,003,480	0	20,003,480	18,069,229	1,934,251
30:MINISTRY OF NATIONAL SECURITY					
113:General Administration	70,000		70,000		70,000
932:Communication Equipment	100,000		100,000	98,952	1,048
914:Intelligence Gathering	100,000	0	100,000	25,413	74,587
1000:Furniture & Equipment	50,000	0	50,000	49,997	3
1002:Purchase of a Computer	30,000	0	30,000		30,000
1003: Building Maintenance	30,000		30,000		30,000
1007:Capital Improvement of buildings	250,000	0	250,000		250,000
1037:Purchase of other equipment (MOF)	400,000		400,000	199,998	200,002
1037:Purchase of Other Equipment	200,000	0	200,000	258,088	-58,088
1177:Conference & Workshop	30,000	0	30,000	19,593	10,407
1220:Police Equipment	500,000	0	500,000	821,715	-321,715
1221:Police Building Mtce	400,000	0	400,000	291,855	108,145
1234:Construction Bldg- Blue creek	20,000	0	20,000	253,281	-233,281
1381:Police Auxiliary Unit	300,000		300,000		300,000
1226:BDF Marine Spares	40,000		40,000	38,398	1,602
1423:Conscious Youth Dev. Program	400,000		400,000	308,756	91,244
1438:Contruccion of Special Branch Office	30,000	0	30,000	26,420	3,580
1439:Outboard Engines	90,000		90,000	89,584	416

New:Crimestoppers (Gun Buyback)	70,000		70,000		70,000
1545:National Forensic Services	300,000	0	300,000	299,764	236
1612:Kolbe Foundation - Counterpart	750,000	0	750,000	692,021	57,980
	4,160,000	0	4,160,000	3,473,834	686,166
31: THE ATTORNEY GENERAL'S MINISTRY					
912:Prosecution Services	150,000	0	150,000	5,000	145,000
1000:Furniture & Equipment	30,000	0	30,000	41,830	-11,830
1234:Construction Buildings (Blue Creek Customs Station)	100,000	0	100,000	86,355	13,645
	280,000	0	280,000	133,185	146,815
32: Ministry of Economic Development, Commerce, Industry & Consumer Protection					
364:Social Investment Fund-Operational	1,000,000	0	1,000,000	1,000,000	0
930: EU Banana Support Program	250,000		250,000	4,403	245,597
1000:Furniture & Equipment	10,000		10,000	9,970	30
1440:Caye Caulker Water System	650,000		650,000	650,000	0
1441:Housing & Population Census	100,000		100,000	100,000	0
1442:Household & Expenditure Survey	500,000		500,000	500,000	0
1443:Gaming License Plates	35,000		35,000	14,245	20,755
1584:Bureau of Standards	100,000		100,000	91,493	8,507
1257:Basic Needs Trust Fund (MED)	600,000		600,000	600,000	0
1613: Social Investment Fund - Counterpart	1,500,000	0	1,500,000	944,480	555,520
	4,745,000	0	4,745,000	3,914,591	830,409
33:MINISTRY OF HOUSING & URBAN DEVELOPMENT					
662:Belize Southside Urban Renewal	6,500		6,500		6,500
1000:Furniture & Equipment	13,500	0	13,500	14,798	-1,298
1035:Computerization of Department	45,000		45,000	45,000	0
1622:Home Improvement	750,000		750,000	745,311	4,689
	815,000	0	815,000	805,109	9,891
35:MINISTRY OF LABOUR, LOCAL GOV'T & RURAL DEVELOPMENT					
717:Rural Water Supply & Sanitation Project-SIF	200,000		200,000	165,931	34,069
666:Contribution to Village Council	75,000		75,000	66,045	8,955
921:H/VAIDS Workplace Educ. Program	30,000		30,000	19,686	10,314
922:ILO/CUDA Child Labour Project	30,000		30,000	16,333	13,667
1648:Advisory Body	25,000		25,000	1,080	23,920
1379:Employment Agency	59,291		59,291	22,477	36,814
1647:Tripartite Body	175,000		175,000	115,068	59,933
1000:Furniture & Equipment	32,000		32,000	27,843	4,157
111:Information Technology	43,634		43,634	32,662	10,972
	669,925	0	669,925	467,125	202,800
37:MINISTRY OF YOUTH, SPORTS & CULTURE					
370:Youth for the Future Secretariat	50,000	0	50,000		50,000

631:Infrastructure Development (4H)	100,000		100,000	75,035	24,965
1422:Get a Life Program			0	56,870	-56,870
370:Youth Development Service			0	45,355	-45,355
385:National Youth Cadet Corps			0	64,713	-64,713
385:National Youth Cadet Corps	110,000	0	110,000	158,897	-48,897
1614: Belize Archives & Records Service	36,000		36,000	29,969	6,031
931: Marion Jones Grandstand	100,000		100,000		100,000
1004:Purchase of Equipment	10,000		10,000		10,000
1007:Capital Improvement of buildings	25,000	0	25,000	243,112	-218,112
New:4H 50th Anniversary Celebration	25,000		25,000		25,000
391: Sports Council	250,000		250,000	102,797	147,203
1650:Youth Program & Initiatives	100,000		100,000	38,280	61,720
1591:Belize Sport Centre	700,000		700,000	161,878	538,122
1621:Dangriga Sports Centre	100,000		100,000		100,000
	1,310,000	0	1,310,000	976,905	763,933
GRAND TOTAL CAPITAL II	78,368,395	0	78,368,395	78,765,643	33,590

Capital III Expenditure

	APPROVED ESTIMATES 2008/09	SUPP. PROV 2008/09	TOTAL PROVISION 2008/09	ACTUAL 2008/09	EXCESS/ SAVINGS 2008/09
CAPITAL III					
17:OFFICE OF THE PRIME MINISTER & CABINET					
1655:Housing Assistance	0		0	918,798	-918,798
353:Community Service	780,000		780,000	275,000	505,000
	780,000	0	780,000	1,193,798	-413,798
18:MINISTRY OF FINANCE					
	0				
1022:ASYCUDA Upgrade	2,000,000		2,000,000	3,010,318	-1,010,318
1444:Water System Placencia	310,000		310,000	203,690	106,310
1446:Cost of Food-Subsidies	2,000,000		2,000,000	295,865	1,704,135
1316:Purchase of Vehicle	560,000		560,000	560,000	0
762:Rural Electricification	75,000		75,000		75,000
722:Water Supply System Expansion	1,000,000		1,000,000	250,000	750,000
893:Loan - Development Finance Corporation	0		0	3,206,266	-3,206,266
878:Assistance to Municipalities	0		0	600,000	-600,000
	5,945,000	0	5,945,000	8,126,138	-2,181,138
19:MINISTRY OF HEALTH					
			0		0
822:UNICEF Programme - Health	0			63,208	-63,208
811:Health Reform Project	6,514,717	0	6,514,717	2,292,593	4,222,124
	6,514,717	0	6,514,717	2,355,800	4,158,917
20:MINISTRY OF FOREIGN AFFAIRS & FOREIGN TRADE					
1580:Belize/Spain Mixed Commission	307,155		307,155	17,784	289,371
1615:IDB prohect for FTAA	62,720		62,720		62,720
1632: Taiwan/Belize Co	463,425		463,425	405,728	57,697
	833,300	0	833,300	423,512	409,788
21:MINISTRY OF EDUCATION					
NEW: Construction classroom- St Ignacio	250,000		250,000		250,000
NEW: Construction Toledo Community College	250,000		250,000		250,000
1508:Strengthening of Vocational & Technical Sector (MOE)	3,075,000	0	3,075,000	2,650,194	424,806
	3,575,000	0	3,575,000	2,650,194	924,806
22:MINISTRY OF AGRICULTURE AND FISHERIES					
1587:EU BRDO Project	3,400,000	0	3,400,000	7,117,656	-3,717,656
1625: FAO Technical Cooperation	8,500		8,500	3,009	5,491
203:Banana Industry Project	0		0	115,724	-115,724
New: Banana support Program	3,000,000		3,000,000		3,000,000
New: EU Sugar Support Program	5,000,000		5,000,000		5,000,000
	11,408,500	0	11,408,500	7,236,388	4,172,112

23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT					
1541:Land Management Program	0	0	0	2,040,115	-2,040,115
318D of Env.Capacity Bldg	28,275		28,275	16,220	12,055
705:National & Forest Reserve Mgmt	600,000		600,000		600,000
1633:Institutional Development - LIC	16,000		16,000		16,000
1637:Sustainable Land Mgmt	1,000,000		1,000,000		1,000,000
1636:Forest Dept. Institutional Strengthening	210,000		210,000		210,000
1639:Herbanium Project	95,000		95,000		95,000
1644:Belize Barrier Reef System	1,000,000		1,000,000	8,244	991,756
	2,949,275	0	2,949,275	2,064,579	884,696
27:MINISTRY OF HUMAN DEVELOPMENT & SOCIAL TRANSFORMATION					
146:US Government Programmes TIPS	40,000		40,000	25,171	14,829
1172:British High Commission	20,000		20,000		20,000
1450:Single Mothers - Skill Training Pro	150,000		150,000	106,778	43,222
1344:UNICEP Programmes - Human Development	125,000		125,000	96,064	28,936
	335,000	0	335,000	228,014	106,986
29:MINISTRY OF WORKS					
377: Poverty Alleviation Projects	5,280,000		5,280,000	2,377,417	2,902,583
673:Big Falls/Guatemalan Border	10,000		10,000		10,000
676:Southern Highway TA (ESTAP)	220,000	0	220,000	219,925	75
686:Belize city Upgrading of Streets			0	2,019,105	-2,019,105
1435:Rehab of sugar feeder Roads	4,800,000		4,800,000	2,887,069	1,912,931
1452:Telapia Fish Farming	100,000		100,000	92,175	7,825
1453:Belmopan Market Reconstruction	100,000		100,000	79,314	20,686
1578:Placencia Road Upgrade	6,500,000	0	6,500,000	4,547,416	1,952,585
1588:Middlesex Bridge	600,000		600,000		600,000
1590:Santa Elena New Inter Crossing	4,500,000		4,500,000		4,500,000
1607:Completion of Southern Highway	4,000,000	0	4,000,000	1,216,091	2,783,909
New: Belize Rural Dev Project	2,800,000		2,800,000		2,800,000
1610:Mtce of Streets & Drains	1,775,000		1,775,000	1,846,812	-71,812
New: Corozal Town Market	400,000		400,000		400,000
New: Kendal Bridge -Temporary	1,500,000		1,500,000	321,393	1,178,608
New: Kendal Bridge - Permanent	2,000,000	0	2,000,000		2,000,000
	34,585,000	0	34,585,000	15,606,716	18,978,284
30:MINISTRY OF NATIONAL SECURITY					
1640: Estab. Operational Base Calabash Caye			0		
1641:Construction of Coast Guard Headquarters	2,000,000		2,000,000		2,000,000
	2,000,000	0	2,000,000		2,000,000
	4,000,000	0	4,000,000	0	4,000,000

32: Ministry of Economic Development, Commerce, Industry & Consumer Protection					
364:Social Investment Fund - CDB	4,655,079	0	4,655,079	3,538,215	1,116,864
112:Institutional Strengthening			0	45,920	-45,920
1526: Commonwealth Debt Initiative	3,354,568		3,354,568	3,319,198	35,370
1527: BNTF Phase V	2,836,563		2,836,563	2,325,002	511,561
1575:Belize River Valley Water Project	300,000		300,000		300,000
762:Rural Electrification			0	318,344	-318,344
1642:Social Investment Fund	832,930		832,930		832,930
1643: NAVCO	400,000		400,000	8,332	391,668
	12,379,140	0	12,379,140	9,555,011	2,824,129
33:MINISTRY OF HOUSING & URBAN DEVELOPMENT					
1620: Housing Project (CDI)	1,000,000		1,000,000		1,000,000
1653: Home Improvement 11	2,000,000		2,000,000	1,978,741	21,259
1622:Home Improvement		0	0	-19,215	19,215
	3,000,000	0	3,000,000	1,959,526	1,040,474
37:MINISTRY OF YOUTH, SPORTS & CULTURE					
1591: Belize Sports Center	7,000,000		7,000,000		7,000,000
	7,000,000	0	7,000,000	0	7,000,000
GRAND TOTAL CAPITAL III	93,304,932	0	93,304,932	51,399,677	41,905,255

Appendix VIII – Statement of Public Debt

LOAN DESCRIPTION	Balance at 31 March, 2008	Total Principal Paid	Total Interest Paid	Total Additions Loans	Balance at 31. 3. 09
BILATERAL LOANS					
UK/BELIZE 1981-84	-12,675				-12,675
UK/BELIZE LOAN 1989	-869,129				-869,129
TOTAL OWING UK GOVERNMENT	-881,804	0	0		-881,804
USAID BOP 505-K-001	-3,374	0	0		-3,374
USAID 505-T-003	235,621	156,372	5,926		79,249
USAID 505-T-003A	274,324	135,419	7,240		138,905
USAID 505-T-003B	4,965	3,284	124		1,681
USAID 505-K-004C	581,132	227,676	15,770		353,456
USAID 505-K-005	2,039,960	299,629	98,364		1,740,331
TOTAL USAID LOANS	3,132,629	822,380	127,424		2,310,249
EBRC NAT'L HOUSE.PI.	1,919,366	769,200	87,924		1,150,166
EXIM ROC 6020236003	26,085,459	3,070,592	2,350,045		23,014,867
ROC ICDF SOUTHERN H'WAY	13,746,063	1,250,000	479,366		12,496,063
ROC S&M ENT. 070015	2,654,064	2,666,664	71,296		-12,600
ROC ICBC NATIONAL H' SING PI.	73,312,304	6,666,664	3,642,591		66,645,640
ROC - ICDF TOURISM DEV. PI.	5,001,682	264,698	360,706		4,736,984
EXIM ROC- INFRASTRUCTURE	40,000,000	0	191,217		40,000,000
ROC - US\$25M LOAN	50,000,000	2,352,944	4,573,821		47,647,056
ROC US\$25M LOAN	50,000,000	0	0		50,000,000
EXIM	9,000,000		466,796		9,000,000
TOTAL ROC LOANS	271,718,937	17,040,762	12,223,763		254,678,175
	0	0	0		0
FIVE HOUSING LOAN	325,635	217,776	16,333		107,859
TOTAL VENEZUELAN LOANS	325,635	217,776	16,333		107,859
KUWAIT-BIG FALLS RD #473	5,323,683	1,260,021	240,353		4,063,662
KUWAIT BLADEN BRIDGE #604	9,779,953	1,012,852	481,012		8,767,100
TOTAL KUWAIT LOANS	15,103,636	2,272,873	721,364		12,830,763
TRINIDAD & TOBAGO HURRICANE LOAN	13,057	4,086	314		8,970
MAINLAND CHINA SWING BRIDGE	-177	0	0		-177
BNCE CULTURAL INF.	7,407,260	1,058,661	441,286		6,348,600
TOTAL OTHER BILATERAL LOANS	7,420,140	1,062,747	441,600		6,357,393
TOTAL CEN. GOV. BILATERAL LOANS	296,819,173	21,416,538	13,530,483		275,402,635

MULTILATERAL LOANS					
CDB LOANS					
CDB 38/SFR-BZ AIRPORT REHAB.	9,630,220	0	0		9,630,220
CDB 38/SFR-BZ AIRPORT IMPROVEMENT (Additional)	1,068,104	0	0		1,068,104
CDB 6/SFR-BZ MARKET	835,864	76,172	41,010		759,692
CDB 6/SFR-BZ MARKET	2,012,149	106,937	42,963		1,905,213
CDB 46/SFR-BZ SOUTHERN H'WAY	2,511,083	174,317	68,085	573,468	2,910,235
CDB 15/OR H' BIRD H'WAY	11,246,614	1,125,193	631,219		10,121,421
CDB 48/SFR RESOURCE MGMT.	2,669,899	0	66,782		2,669,899
CDB 12/SFR-OR-BZ(SFR) DISASTER MGMT.	5,368,902	0	177,452		5,368,902
CDB 12/SFR-OR-BZ (OCR) DISASTER MGMT.	5,133,621	346,966	246,888		4,786,654
CDB 12/SFR-OR-BZ(SFR) DISASTER MGMT.	521,461	36,196	15,089		485,265
CDB 16/OR-BZEORANGE WALK BY-PASS	17,732,336	1,294,119	999,662		16,438,217
CDB 16/OR-BZEORANGE WALK BY-PASS	3,452,180	328,203	209,987		3,123,976
CDB 49/SFR-BZ Hurricane Keith Immediate Response	311,909	125,000	6,641		186,909
CDB 13/SFR-OR-BZ (SFR) Enhancement of Technical & Vocational Ed. & Training	8,886,519	601,685	395,148		8,284,834
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	14,854,486	1,441,122	705,679		13,413,364
CDB 13/SFR-OR-BZ (SFR) Enhancement of Technical & Vocational Ed. & Training	2,831,305	189,155	68,193	2,980	2,645,130
CDB 14/SFR-OR-BZE (OCR) HEALTH SECTOR REFORM PROGRAMME	2,856,476	443,402	1,705	1,705	2,414,778
CDB 50/SFR-BZE Hurricane Iris Immediate Response	592,824	104,669	13,664	0	488,155
CDB 51/SFR-BZE Regional Tourism Emergency Program	208,269	64,149	4,526	0	144,120
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	347,699	188,000	44,011	7,351	167,050
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	138,676	0	10,703	2,666,957	2,805,633
CDB 12/SFR-OR-BZ (OCR) DISASTER MGMT.	578,579	0	30,316	0	578,579
CDB 17/OR-BZE COURT OF JUSTICE	4,806,503	740,000	264,328		4,066,503
CDB 14/SFR-OR-BZE (SFR) HEALTH SECTOR REFORM PROGRAMME	8,275		103,181	1,722,221	1,730,495

CDB 15/SFR-OR-BZE (SFR) SIF	1,974,169		42,633	1,835,520	3,809,689
CDB 15/SFR-OR-BZE (OCR) SIF	612,522		6,387	270,436	882,958
CDB 16/SFR/OR/BZE(SFR) POLICY BASE LOAN	9,743,590		172,917		9,743,590
CDB 16/SFR/OR/BZE(OCR) POLICY BASE LOAN	14,741,379		506,316	25,000,000	39,741,379
CDB 20/OR-BZE Placencia Road Upgrading				5,401,338	5,401,338
CDB 52/SFR-Mod of Customs & Excise				3,010,318	3,010,318
TOTAL OWING CDB	125,675,612	7,385,286	4,875,484	40,492,294	158,782,620
EEC/EIB LOANS					
RADIO BELIZE RURAL B'CAST	719,837	59,676	6,273		660,161
JUNIOR SECONDARY SCHOOLS -8.0073	1,596,166	133,643	9,773		1,462,523
BZE INT. AIRPORT REHAB	709,850				709,850
DFC CAPITAL SHARES 1	93,821	107,316	3,307		-13,496
DFC CAP. SHARES 11	364,676	95,288	7,859		269,388
EEC Improvm't of H'bird H'way-8.0342	6,248,166	294,610	36,355		5,953,557
EEC BZ CITY HOSPITAL	8,092,958	311,661	63,514		7,781,297
TOTAL DEBT TO EIB	17,825,474	1,002,194	127,080		16,823,280
IBRD LOANS					
IBRD 3422 PRIMARY EDUCATION PJ (S)	1,286,466	814,136	24,009		472,330
IBRD 3667 CITY INFRA	14,764,231	3,597,582	755,123		11,166,650
IBRD 4142-0 SIF	7,614,519	1,160,000	291,173		6,454,519
IBRD 4142-1 SIF	2,167,368	213,240	84,802		1,954,128
IBRD 4575-BEL-ROAD & MUNICIPAL DRAINAGE	20,487,206	2,069,600	851,326		18,417,606
TOTAL OWING IBRD	46,319,791	7,854,558	2,006,434		38,465,233
INTER-AMERICAN BANK LOANS					
IDB 1017/OC-BL LAND ADMIN.	1,330,345	91,770	70,379		1,238,575
IDB 1081/OC-BL SOUTHERN HIGHWAY	23,886,328	1,593,027	1,263,145		22,293,301
IDB 999/OC (ESTAP)	3,732,493	266,691	191,962		3,465,801
IDB 1189/OC-BL MODER.	5,387,673	326,713	276,727		5,060,960
IDB 1211/OC-BL Hurricane	29,042,101	830,085	1,565,822		28,212,016
IDB1250/OC-BL TOURISM DEVELOPMENT PL.	18,026,866	1,843,347	934,360		16,183,519
IDB 1271/OC-BL HEALTH SECTOR REFORM PJ.	13,363,836	833,331	829,883	1,068,757	13,599,262
IDB 1275/OC-BL HURRICANE KEITH EMER. RECON.FACILITY	35,966,879	1,998,685	1,988,420		33,968,194
IDB 1322/OC-BL LAND MANAGEMENT PROGRAM	10,370,475	613,197	288,458	2,326,971	12,084,248
IDB 1817/OC-BLREQ Macro-economic & Pub Fin Sec Refprm Prog	50,000,000	0	1,623,142		50,000,000

TOTAL OWING IDB	191,106,996	8,396,846	9,032,298	3,395,728	186,105,878
IFAD LOANS					
IFAD NO. 475 RESOURCE MGMT.	1,046,234	136,068	65,925		910,166
TOTAL IFAD LOANS	1,046,234	136,068	65,925		910,166
OPEC LOANS					
OPEC PG-BIG FALL RD. #636P	1,063,945	200,737	171,151		863,208
OPEC (SECTION II) #808P-BLADEN BRIDGE	4,498,789	400,000	198,006		4,098,789
OPEC #1075P - POVERTY ALLEVIATION PROJ.	5,900,245	800,000	191,896	964,265	6,064,509
OPEC #951P - Golden Stream				1,216,091	1,216,091
TOTAL OPEC LOANS	11,462,979	1,400,737	561,052	2,180,356	12,242,598
TOTAL MULTILATERAL DEBT	393,437,086	26,175,688	16,668,273	46,068,377	413,329,775
COMMERCIAL BANKS					
GOB NOTES					
CITICORP US\$10M BONDS	-9,000				-9,000
CITICORP US\$12M BONDS	-10,800				-10,800
TOTAL CITICORP	-19,800				-19,800
ROYAL MERCHANT BANK	11,642,957				11,642,957
TOTAL ROYAL MERCHANT BANK	11,642,957				11,642,957
BEAR STEARNS - REST. (125US notes)	11,656,000		992,177		11,656,000
BEAR STEARNS - REST. (100US notes)	14,330,000				14,330,000
BEAR STEARNS -2006	17,118,711				17,118,711
BEAR STEARNS -2006	515,929				515,929
TOTAL BEAR STEARNS	43,620,640		992,177		43,620,640
OTHER NOTES					
CITIBANK - \$20M BONDS	-7,875		0		-7,875
BANK OF NEW YORK - US\$Bond Issue due 2029	1,082,029,361		46,123,673		1,082,029,361
TOTAL OTHER NOTES	1,082,021,486		46,123,673		1,082,021,486
TOTAL NOTES	1,137,265,284		47,115,849		1,137,265,284
OTHER COMMERCIAL LOANS					

PROVIDENT BANK - 2ND VEHICLE PURCHASE LOAN	-248				-248
TOTAL PROVIDENT LOANS	-248				-248
OTHER COMMERCIAL LOANS					
BWS FINANCE LIMITED	9,906,138	4,960,883			4,945,256
ALLFIRST BANK - 2ND LOAN (ELECTRIFICATION)	-3,852				-3,852
M & T RURAL ELECTRIFICATION 3RD LOAN	5,179,942	1,730,136	269,908		3,449,806
KBC BANK NV (JAN DE NUL & HYDROMAR S.A.L. OFFSHORE)	397,976				397,976
EXIM BANK - SUPPLY OF ONE FIRE TRUCK	588				588
PETROCARIBE	0			20,339,375	20,339,375
COMMERZBANK- Soy Bean Project	1,124,715				1,124,715
TOTAL	16,605,506	6,691,019	269,908	20,339,375	30,253,863
GENTRAC - TOLEDO ROAD UNIT.					
CFSC - NOTE #9147203	-1,813				-1,813
CFSC - NOTE # 9147206	-345				-345
TOTAL GENTRAC	-2,158				-2,158
TOTAL COMMERCIAL DEBT	1,153,868,384	6,691,019	47,385,757	20,339,375	1,167,516,741
TOTAL BILATERAL LOANS	296,819,173	21,416,538	13,530,483	0	275,402,635
TOTAL MULTILATERAL LOANS	393,437,086	26,175,688	16,668,273	46,068,377	413,329,775
TOTAL COMMERCIAL LOANS	1,153,868,384	6,691,019	47,385,757	20,339,375	1,167,516,741
TOTAL EXTERNAL DEBT	1,844,124,643	54,283,245	77,584,513	66,407,753	1,856,249,151
LOCAL					
Development Finance Corp.	6,032,189	685,047	349,376		5,347,142
Guardian Life	1,000,000	0	90,000		1,000,000
Belize Bank -Marine Parade	9,150,217	8,761,919	831,710		388,298
Atlantic Bank - Caye Caulker Airstrip	-64,072				-64,072
Bank of Nova Scotia - Fort Street Tourism Village	106,200	106,200			
Atlantic Bank - San Estevan Project Loan	2,606,942	4,006,585	291,797		-1,399,643
Atlantic Bank - Dredging Land Reclamation Loan	4,496,561	4,532,355	294,277		-35,794

Treasury Bills	100,000,000				100,000,000
Defense Bonds	25,000,000				25,000,000
Treasury Notes	10,000,000				10,000,000
Treasury Notes	31,500,000				31,500,000
TOTAL DOMESTIC CENTRAL GOV. DEBT	189,828,037	18,092,106	1,857,160		171,735,931
HOPEVILLE HOUSING PROJECT	618,408	21,668	44,043		596,740
BELIZE BANK - COHUNE WALK	1,579,139	1,585,713	164,168		-6,575
TOTAL DOMESTIC GUARANTEED DEBT	2,197,547	1,607,381	208,211		590,166
TOTAL DOMESTIC/ GUARANTEED DEBT	192,025,584	19,699,487	2,065,371		172,326,097
TOTAL EXTERNAL DEBT	1,844,124,643	54,283,245	77,584,513	66,407,753	1,856,249,151
GRAND TOTAL IN DEBTS	2,036,150,227	73,982,732	79,649,884	66,407,753	2,028,575,248

Statement of Losses (Appendix IX)

Ministry/ Department	File Ref	File	Cases opened during the current financial year Description of Loss	Vehicle No	Date Opened	Amount Involved	Status	Authority & Date of Closure
Police	110/16/02	117C	Traffic Accident BzB1553 & BzD4660 (Lockhart Bevans)	BzB1553	15/07/08	2,275.00	OPEN	
Ministry of Foreign Affairs	110/17/01	11b	Loss Report Cell Phone Motorolla C350 dt. 26/04/2008		01/12/08		OPEN	
Ministry of Finance	110/08/01	11E	Repairs to GOB Vehicle BmPC1812, dt. 28.11.2008	BmP C1812	24/04/09		OPEN	
Ministry of Finance	110/08/01	12D	Unserviceable Vehicle - Mitsubishi Montero BzB1751	BzB1751	18/02/09	5,000.00	OPEN	
Ministry of Natural Resources and Environment	110/13/01	134d	Traffic Accident - BzB1602 Toyota Hilux (Burgundy) dt. 05/08/2008 Mr. Jeavon Hulse	BzB1602	17/11/08		Closed	
Ministry of Natural Resources and Environment	110/13/01	136b	Traffic Accident - BmpB0022 DT.6/10/2008				OPEN	
Ministry of Health Ministry of Natural Resources and Environment	110/09/01	137E	Vandalization of Government Property dt. 18/03/2009		20/03/09		OPEN	
Ministry Natural Resources and Environment	110/13/01	138N	Traffic Accident CyB1600 dt.10/12/2008	CyB1600	27/05/09		OPEN	
Ministry Natural Resources and Environment	110/13/01	140F	Traffic Accident - CyB 1797- Isuzu D-Max- 18/12/2008	CyB1797	27/05/09		OPEN	
Magistracy	110/02/08	17MC	Shortage \$432.50 Cy Magistrate Court Corozal			432.50	OPEN	
Magistracy	110/02/08	18	Breakage - Magistrate Court, Belmopan City		18/09/08		OPEN	
General Post Office	110/09/07	209	Traffic Accident - BzB1631 dt.16/09/2008	BzB1631	22/05/09	15,000.00	OPEN	
General Post Office	110/09/07	210	Traffic Accident - BzB 1601 dt. 21/11/2008	BzB1601	3/06/09	7,000.00	OPEN	
Ministry of Health Ministry of Agriculture Fisheries Department	110/09/02	278B	Traffic Accident Bmp0027		20/04/09		OPEN	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	394D	Agriculture Department, Stann Creek District		24/06/08	68,255.00	OPEN	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	395D	Break-in Carpentry Workshop, Central Farm		27/08/2008	1,873.02	OPEN	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	396A	Damage to Vehicle BzB1576 & ScD740 DT. 22/07/2008	BzB1576	26/05/2009		OPEN	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	398A	Traffic Accident - BmpB0006 dt. 02/05/2008		09/12/2008		OPEN	

Ministry of Agriculture Fisheries and Cooperatives	110/12/01	399m	Traffic Accident BzB 1543DT. 3/10/2008	BzB1543	02/12/2008		OPEN	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	400(a)	Loss of rear windshield BzB1577	BzB1577	17/10/2008		OPEN	
Ministry of Agriculture & Fisheries Cooperatives	110/12/01	406A	Damage to Government of Belize Vehicle BmpB0097		12/05/2009		OPEN	
Civil Aviation	110/09/05	42A	Damage - Nissan Urvan GL Microbus Licence Plate BZB1481 dt. 28/07/08	BzB1481	27/05/2009		OPEN	
Civil Aviation	110/09/05	44D	Damage to Property - BzB 1481 dt. 6/02/2009	BzB1481	3/06/2009		OPEN	
Ministry of Works	110/10/01	461W	Traffic Accident - BmpB-0018		08/07/2008		OPEN	
Education	110/07/02	46A	Suspected Fraud - Sarita Staine, First Class Clerk - dt.07/2000		21/05/2009		OPEN	
National Forensic Service	110/16/04	4FS	Loss of Government Stores 17/06/08		15/07/2008	0.00	OPEN	
Police Department	110/16/02	530	Traffic Accident P.C. #111 (R. Jaime)	CyB1431	25/02/2009	0.00	Closed	
Sales Tax	110/08/07	5G	Loss of Property - Dell Computer		19/02/2009	1,877.72	OPEN	
District-Sub - Treasuries Administration	110/08/05	64A	Suspected Fraud Government Saving Bank Dangriga SubTreasury		18/07/2008	8,253.00	OPEN	
Police Department	110/16/02	655	Damage by Fire Progresso Police Sub-Station		2/06/2009	36,309.26	OPEN	
Police Department	110/16/02	662	Traffic Accident (Walter Mc.Cullock)	BzB1454 BzA2865	21/08/2008	0.00	Closed	
Police Department	110/16/02	668	Traffic Accident BmP0037 28/05/08 PC#510 Oswald Young & CPL #542 Jose Lisbey	BmP0037	01/08/2008	13,000.00	OPEN	
Police Department	110/16/02	669	Traffic Accident BmP B0035 & BzC13018 6/05/2008 PC #542 David Jimenez	BmP B0035	15/07/2008	225.00	OPEN	
Police Department	110/16/02	671	Traffic Accident CyC19945 & OwC11830 7/04/2008 SGT#583 Jose Ortega		27/04/2009	0.00	OPEN	
Police Department	110/16/02	673B	Loss of Cheque Kimberly Adderly - CYDP		01/07/2008		OPEN	
Police Department	110/16/02	676F	Traffic Accident CyA3173 & BzB1225 dt. 16/05/2008(PC Mario Franzua & Heinrich Reimer)	CyA3173	11/03/2009		Closed	
Police Department	110/16/02	677	Traffic Accident - BmP B-0038 & BzD-5043, Mr. Daniel Itza dt. 25/07/2008	BmP B0038	01/12/2008	974.90	OPEN	

Police Department	110/16/02	678	Traffic Accident - BzB-1593 & BzC-20403 dt. 30/06/2008, SC Amin Leslie	BzB1593	27/05/2009	821.95	OPEN	
Police Department	110/16/02	680g	Traffic Accident CyB-1808 & 27383 08/09/2008, Clementina Giron, \$900.00	CyB1808	6/03/2009		OPEN	
Police Department	110/16/02	681k	Damage to Police Vehicle BzB1773 dt. 10/09/2008 - PC#822 Jeremy Moore - \$375.00	BzB1773	11/11/2008		OPEN	
Police Department	110/16/02	682b	Traffic Accident BzB1775 & C32762 dt. 5/10/2008 - Mr. Giles Usher - \$700.00	BzB1775	28/04/2009		OPEN	
Police Department	110/16/02	683c	Damage to Police Vehicle BzB - 1775 dt. 22/09/2008 PC#1063 Conrad Thomas - \$1211.13	BzB1775	2/06/2009		OPEN	
Police Department	110/16/02	684R	Traffic Accident - 1280 & C12481 dt. 10.2008 - Ms. Nasceria Maheia \$650.00	BzB1280	2/06/2009	650.00	OPEN	
Police Department	110/16/02	685G	Traffic Accident - 1810 & BmPC 1179 dt. 09/09/2008 - Mr. Gilberto Giron \$1,883.00	CyB1810	2/06/2009	1,833.00	OPEN	
Police Department	110/16/02	686C	Traffic Accident - BmpB0038 & BzE1383 dt. 01/09/2008 - P.C. #1112 James Jones - \$900.00		14/04/2009	900.00	OPEN	
Police Department	110/16/02	692R	Loss of Police .38 Service Revolver & (6) .38 Live Rounds, dt. 15/11/2008 - \$2,701.26 (P.C.#616 Daniel Pech)		27/05/2009	2,701.36	OPEN	
Police Department	110/16/02	694F	Traffic Accident - BzB1770 & A1870 dt. 19/01/2009 - PC#897 Melbourne Stanford - \$650.00	BzB1870	27/05/2009		OPEN	
Police Department	110/16/02	695C	Traffic Accident BzB1596 & C29764 dt. 11.10.2008. Ruben Perdomo \$1,700.00	BzB1596	18/03/2009	1,700.00	OPEN	
Police Department	110/16/02	696	Traffic Accident - BzB 1596 & Mc1051 dt. 25/07/2008 - Mr. Edilberto Guerra \$600.00	BzB1596	24/03/2009	600.00	OPEN	
Police Department	110/16/02	697	Traffic Accident - BmpB0035 & C16968 DT. 27/10/2008 - Mr. Lennox Hemsley - \$525.00	BmP B0035	24/03/2009	525.00	OPEN	

Police Department	110/16/02	698	Traffic Accident - BzM0261 DT. 1/09/2008 - PC#897 Melbourne Stanford	BzM0261	24/03/2009		OPEN
Ministry of Natural Resources and Environment	110/16/02	699H	Loss of Police Hand Held Radio S/N 442TGLMQ74 (PC#3 Jaime Ah - \$795.00		24/03/2009	795.00	OPEN
	110/13/04	6G	Traffic Accident - BzB1641 DT.25/02/2009	BzB1641	4/06/2009		OPEN
Police	110/16/02	700	Traffic Accident - BmP B0036 & SIC000192 dt. 19/03/2009 (Mr. Gilbert August) \$1,443.20	BmP B0036	14/05/2009	1,443.20	OPEN
Police Department	110/16/02	701B	Loss of Black 9mm Glock Pistol s/n CHF.977 & (15) 9MM Live Rounds (D.C.#551 Anibal Castellanos - \$2,914.85		23/04/2009	2,914.85	OPEN
Police Department	110/16/02	702R	Loss of Black Glock Pistol s/n EHY - 6472 & (17) 9mm Live Rounds (D/CPL.#756 Julio Shal - \$2,917.00		14/05/2009	2,917.00	OPEN
Police Department	110/16/02	703R	Traffic Accident - BzB1594 & OwC16568 dt. 22/02/2009 (Mr. Alvin Cawich) \$8,696.91	BzB1594	14/05/2009	8,696.91	OPEN
Police Department	110/16/02	704F	Traffic Accident - CyB1789 & CzA3643 dt. 2.02.2009 - \$4,300	CyB1789	6/05/2009	4,300.00	OPEN
Police Department	110/16/02	705A	Damage to CyB1471- dt.28/03/09 (Efrain Noh, Pablo Nah & Hamid Chamal \$220.00	CyB1471	15/05/2009	220.00	OPEN
National Forensic Laborator	110/16/02	709C	Theft Digital Camera &PowerPoint Projector		24/09/2009		
Total						191,493.67	
			Cases Closed During the Year through Recovery				
Police Department	110/16/02	342	Traffic Accident (William Grant)	CyB1058	02/07/2008	600.00	Closed
Police Department	110/16/02	374	Traffic Accident	BzB1214	25/02/2009	75.00	Closed
Police Department	110/16/02	425	Traffic Accident -Ford Van	CyB985	30/10/2008	475.00	Closed
Police Department	110/16/02	435	Traffic Accident	BzC9939	25/02/2009	1,500.00	Closed
Police Department	110/16/02	451	Traffic Accident Car (Oscar Marin)	BzB1452	29/08/2008	1,447.00	Closed
Police Department	110/16/02	458	Traffic Accident (Clifford Mcdonald)		11/03/2009	3,000.00	Closed
Police Department	110/16/02	481	Traffic Accident	BzB1362		175.00	Closed
Police Department	110/16/02	494	Eledoro Cajun and K.Lino	BzB1449	18/09/2008	500.00	Closed

Police Department	110/16/02	530	Traffic Accident P.C. #111 (R. Jaime)	CyB1431	25/02/2009	814.20	Closed
Police Department	110/16/02	569	Police Vehicle	CyB1444	23/09/2004	1,400.00	Closed
Police Department	110/16/02	570	Traffic Accident P.C. (Santiago Choco)	CyB1457	03/12/2008	1,724.00	Closed
Police Department	110/16/02	580	Loss of Motorola hand Held Radio S/N #018TDYR467 (CPL#185 David Cal)		29/08/2008	850.00	Closed
Police Department	110/16/02	593	Traffic Accident	BzB1211		0.00	
Police Department	110/16/02	633	Traffic Accident	BzB1437		2,260.00	Closed
Police Department	110/16/02	638	Traffic Accident (Mr. Eriberto Campes)	BzB1445	31/10/2008	0.00	Closed
Police Department	110/16/02	625	Traffic Accident	CyB1569	18/09/2008	1,800.00	Closed
Police Department	110/16/02	626	Traffic Accident	CyB1594	31/10/2008	1,270.00	Closed
Police Department	110/16/02	627	Traffic Accident	CyB1460	31/10/2008	1,000.00	Closed
Police Department	110/16/02	628	Traffic Accident	BzB1406	31/10/2008	550.00	Closed
Police Department	110/16/02	644	Traffic Accident	CyB1574	31/10/2008	519.26	Closed
Police Department	110/16/02	648	Traffic Accident (Mr. Frank Nunez)	BzB1421	21/08/2008	525.00	Closed
Police Department	110/16/02	651	Traffic Accident Sgt.#107 (Jaime Ferrufino)	CyB1661	21/08/2008	350.00	Closed
Police Department	110/16/02	657	Damage to Police Vehicle P.C.#89 (Mark Arzu)	CyB1447	25/02/2009	225.00	Closed
Ministry of Agriculture Fisheries and Cooperatives and Credit Unions	110/12/01	356(a)	Accident	CyB928		0.00	Closed
Ministry of Agriculture Fisheries and Cooperatives and Credit Unions	110/12/01	371(a)	Losses Vehicle Theft of a Dell Inspiron	BzB1275	11/03/2009		Closed
General Post Office	110/12/4-5	18(u)	3360		22/05/2008	3,500.00	Closed
General Post Office	110/09/07		Loss of Cash US Money Order - Queen Square Post Office		10/03/2009	1,620.00	Closed
General Post Office	110/09/07		Traffic Accident - Vehicle CyB1220	CyB1220	11/03/2009	1,200.00	Closed
Office of the Governor General	110/01/01	1BG	Governor General Toyota Pado & Ford Ranger CyC23484		31/10/2008	385.00	Closed
Customs and Excise Department	110/08/02	111C	Alleged Fraudulent Evasion of Customs Duty: Joaquin Chell		01/07/2002		Closed
Police Department	110/16/02	649	Traffic Accident (Mr. Emilano Lozano)	BzB1592	31/10/2008	18,950.00	Closed
General Post Office	110/09/07		Counterfeit Currency - Orange Walk Post - Office 04/09/2006			200.00	Closed
Ministry of Health	110/09/01	128H	Traffic Accident CyB1218 L26079 & OW C13551	CyB1218	10/03/2009	750.00	Closed
Customs and Excise Department	110/08/02	94C	Traffic Accident - 1994 Ford Pick up Truck CzL B76	CzL B76	6/03/2009		Closed
Police Department	110/16/02	359	Damage to Police Vehicle	CyB1194	02/07/2008	8,776.00	
Police Department	110/16/02	564	Traffic Accident (Isabel Paz Valenzuela)	CyB1440	03/12/2008	1,310.67	Closed
Police Department	110/16/02	600	Damage to Police Ford Focus Car (Douglas Gonzalez)	BzB1443	30/10/2008	1,100.00	Closed

Police Department	110/16/02	646	Traffic Accident (Mr. Armando Zetina)	BzB1302		4,802.13	Closed	
					TOTAL	63,653.26		
			Cases in Which Loss Was Written Off					
Police Department	110/16/02	473	Burglary At CIB Office Belmopan Police Station			2,500.00	Closed	
Police Department	110/16/02	489	Damage by Fire	CyB1443	24/07/2008	36,000.00	Closed	
Police Department	110/16/02	520	Traffic Accident	CyB1458		2,684.26	Closed	
Police Department	110/16/02	549	Traffic Accident	CyB1565	19/06/2008	30,000.00	Closed	
Ministry of Agriculture Fisheries and Cooperatives	110/12/01	376(a)	Traffic Accident (Windfeild Baptist)	CyB928	26/09/2008	950.00	Closed	
Magistracy	110/02/08	7MC	Theft Mr. Kenroy Humes Office Assistant		04/10/1999	6,195.00	Closed	
					TOTAL	78,329.26		
			Other Cases Closed During the Period in Which No Loss Occurred					
Police Department	110/16/02	378	Traffic Accident	BzB1214	14/04/2009	0.00	Closed	
Police Department	110/16/02	672	Traffic Accident Police motorcycle BzD1609 21/09/2000 PC#640 Oscar Quiroz	BzD1609	18/09/2008	0.00	Closed	
Customs and Excise Department	110/08/02	111C	Alleged Fraudulent Evasion of Customs Duty: Joaquin Chell		01/07/2002		Closed	
Police Department	110/16/02	371	Traffic Accident	BzB1315	10/10/2008	0.00	Closed	
Police Department	110/16/02	429	Traffic Accident	BzB775	29/08/2008		Closed	
Police Department	110/16/02	421	Traffic Accident (Edley Powell)	BzB1101	21/08/2008	0.00	Closed	
Police Department	110/16/02	456	Traffic Accident	BzB1437	25/02/2009	0.00	Closed	
Police Department	110/16/02	600	Damage to Police Ford Focus Car (Douglas Gonzalez)	BzB1443	30/10/2008		Closed	
Police Department	110/16/02	450	Traffic Accident	CyB1581	31/07/2007	0.00		
Police Department	110/16/02	661	Traffic Accident P.C.#303 (Michael Herrera)	CyB1661	18/09/2008	0.00	Closed	
General Post Office	110/09/07		Suspected Fraud Carmita Vasquez District Postmaster Corozal Post Office		11/03/2009	0.00	Closed	
Police Department	110/16/02	650	Traffic Accident (Ms. Zarifa Waight)	CyB1594	18/09/08	0.00	Closed	
Ministry of Foreign Affairs	110/17/01	10B	Traffic Accident CyB1783 & C25944	CyB1783	22/05/2008	0.00		
Police Department	110/16/02	483	Motorcycle	Bz2187	02/07/2008	0.00	Closed	
					TOTAL	141,982.52		