



BELIZE

Office of the Auditor General
Belize

REPORT OF THE AUDITOR GENERAL



FOR THE YEAR
APRIL 2009 TO MARCH 2010



**OFFICE OF THE AUDITOR GENERAL
OF
BELIZE**



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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



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17th January 2011

Honorable 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 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 2009/2010.

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

TABLE OF CONTENTS

Introduction and General Comments

Introduction	1
Office of the Auditor General (Legislation)	3
Staffing of the Office of the Auditor General	5
Training and Conferences	6
International and Regional Relations	7
PRODEV Funding	8
Budget 2009/2010	8
General Comments and Recommendations	9
Acknowledgement	10

Chapter 2

General Audit Issues

Arrears of Revenue	11
Record Keeping	11
Computerized Accounts	11
Bank Accounts	12
Below- the –Line- Accounts	12
Inventory	12
Stores	13
Control Over Use of Government Vehicles	13
Internal Audit Units	13
SMARTSTREAM Invoice Approvals	14

Chapter 3

Financial Statements of the Accountant General

Statutory Requirements	15
Analysis of Financial Statements 2009/2010	16
Statement “A” Abstract by Head of Revenue and Expenditure	16
Compared With the Estimates	

Statement “B” Statement of Assets and Liabilities at the Close of the Financial Year, Including the Balance in the Consolidated Revenue Fund	17
Statement “C” Detailed Statement of Actual revenue and Expenditure Compared With Estimates for 2009/2010	19
Statement “D” Statement of Public Debt	19
Statement “E” Statement of Losses	19

Chapter 4

Other Audit Observations on Ministries and Departments

Accountant General’s Department	21
Ministry of Human Development and Social Transformation	23
Ministry of Works	26
Ministry of Health	30
Ministry of Agriculture and Fisheries	34
Ministry of Housing and Urban Development	39
Ministry of National Security	54
Ministry of Natural Resources	63
Attorney General’s Ministry	66

Chapter 5

Observations on City and Town Councils

Belize City Council	67
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Chapter 6

Audit of Village Councils/ Water Boards and Other Statutory Bodies

Seine Bight Water Board	86
Duck Run II Water Board	87
Unitedville Water Board	87

Appendices

Appendix I

Abstract by Head of Revenue and Expenditure
Compared With the Estimates

Appendix II

Statement of Assets and Liabilities at the Close
Of the Financial Year, Including the Balance in the
Consolidated Revenue Fund

Appendix III

Statement of Special Funds (Local & Foreign)

Appendix IV

Statement of Outstanding Loans

Appendix V

Statement of Advances

Appendix VI

Statement of Deposits

Appendix VII

Statement of Investments

Appendix VIII

Detailed Statement of Actual Revenue and Expenditure

Appendix IX

Statement of Public Debt

Appendix X

Statement of Losses

CHAPTER 1

INTRODUCTION AND GENERAL COMMENTS

Introduction

1.1 This is my Annual Report to the National Assembly of Belize for the financial year 2009/2010. It is a compilation of the results of the audit of the accounts of Government for the year ended March 31st 2010. It is prepared for laying in the House of Assembly in accordance with Section 120 (4) of the Constitution of Belize and Section 16 (1) of the Finance and Audit (Reform) Act No 12 of 2005.

1.2 I have examined the accounts of some ministries and departments and the accounts of 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 accounts are free of 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 2010. Copies of those Financial Statements for the year ended 2010 are at the respective Appendices.

The Office of the Auditor General

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

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

1.10 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.

1.11 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.

1.12 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

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

Post	Established	Actual	Remarks
Auditor General	1	1	
Deputy Auditor General	1	1	
Auditor	9	9	1 Acting
Examiner of Accounts	10	8	1 Temp, 3 Acting
Senior Secretary	1	1	
Administrative Officer	1	1	
Systems Administrator	1	1	
Stock Verifier	1	1	
First Class Clerk	9	7	
Second Class Clerk	8	8	4 Temp
Office Assistant	2	2	
Cleaner	1	1	
Totals	45	45	

In my last report I acknowledged the approval of the upgrading and renaming of clerical staff at the Office of the Auditor General by the Ministry of the Public Service. The ministry has since changed its position on the proposal. This action on the part of the ministry can negatively affect the productivity of the Office of the Auditor General as officers in the audit field are expected to work in environments that are more challenging and in some cases hazardous to health as compared to counterparts in the mainstream public service. This results in high turnover of staff, which is detrimental and inefficient as it is at this level that officers are trained in the audit practice prior to moving into higher positions in the auditing field.

Training and Conferences

Local Training

Under an Inter-American Development Bank (IDB) funded project titled “Programme to Implement the External Pillar for the Medium Term Action Plan for Development Effectiveness” (PRODEV) the Office of the Auditor General undertook two one-week training sessions in Value for Money Auditing in Belize.

In the first part of the course, which took place in Belmopan from the 23rd to the 27th November 2009, twenty-seven staff members comprising First Class Clerks and above participated in a “ Fundamentals of Performance (VFM) Auditing” course delivered by the Canadian Comprehensive Auditing Foundation (CCAF) and facilitated by Mr. Bill Rafuse, an Associate of the CCAF.

Level II of the course was held from the 26th to 28th January 2010 in Belize City, facilitated by Mr. Bill Rafuse and Michael McLaughlin of the CCAF. As a part of the training the participants selected two projects for study as pilot value for money audits. The pilot projects are the “Schools Textbook Program” and the “Golden Haven Rest Home”. It is expected that the pilot projects should be completed for publication later this year.

Regional Training

Between July and December 2009 Ms. Carla Faber and Mr. Selwyn Fuller, Auditors, participated in the INTOSAI Development Initiative(IDI) Caribbean Organization of Supreme Audit Institutions(CAROSAI) sponsored Quality Assurance Training, which took place over a six month period in Jamaica, Guyana and in country.

Miss Kimberly Ellis, Auditor and Miss Perlita Aguilar, First Class Clerk attended a Sistema de la Integracion Centroamericana (SICA) sponsored workshop in Guatemala City during the period 28th to 30th September 2009 on the conduct of Information Technology and Communications Audit.

International Training

Mr. George Castro, Auditor, attended the sixteen week International Auditor Fellowship Program at the Government Accountability Office (GAO) in Washington DC in the United States of America during the period 6th April to 6th August 2010.

Mr. Castro is now the third member of staff to have completed this training.

The Office of the Auditor General has been officially accepted, by the Canadian Comprehensive Auditing Foundation (CCAF) to participate in the CCAF International Legislative Audit Assistance Program (ILAAP). One aspect of the program is participation in the Fellowship component of the International Program. We are very pleased to say that we have been approved two fellowships, Mr. Randolph Young and Mr. Charles Flowers, Auditors to attend the program over the next two years.

Conferences and Visits

The Office of the Auditor General hosted the Triennial Congress of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) during the period 14th to 19th February 2009 under the theme “Promoting effective auditing through an audit quality assurance management framework.” Fifteen of the twenty-one members of CAROSAI were represented along with a number of observers, members of affiliate organizations and representatives of International Financial Institutions.

The Auditor General attended a brainstorming workshop in Trinidad and Tobago from the 14th to 16th September 2009. The workshop was organized by the Commonwealth Secretariat in collaboration with the Ministry of Public Administration of Trinidad and Tobago under the theme “ Transforming Caribbean Public Expenditure. Strengthening Internal Controls and Risk Management”. The main objective of the workshop was to raise awareness of the roles, functions and importance of the internal auditor in government organizations.

In his capacity as Chairman of CAROSAI the Auditor General made a study visit to South Africa during the period 19th to 29th March 2010 in order to get an understanding of the operation of a full-time African Regional Secretariat. The Office of the Auditor General of South Africa, INTOSAI Development Initiative and the Government of Belize jointly sponsored the visit.

International and Regional Relations

The Office of the Auditor General continues to be active within OLACEFS, the International Organization of Supreme Audit Institutions (INTOSAI) and the Caribbean Organization of Supreme Audit Institutions (CAROSAI). Belize is now the chair of CAROSAI by virtue of hosting the last triennial congress.

The Office is also active in the audit of Sistema de la Integracion Centroamericana (SICA) activities along with other members of that regional body and continues to build its relations with the Canadian Comprehensive Auditing Foundation (CCAF).

PRODEV Funding

In June 2006 the Government of Belize signed an agreement with the Inter-American Development Bank titled “Program for the Implementation of the External Pillar of the Medium Term Action Plan for Development Effectiveness (PRODEV) for funding of reform initiatives, including a component for the Office of the Auditor General. These were the conduct of two levels of training in value for money or performance auditing; the conduct of a review of legislation related to the Office of the Auditor General and the provision of computer equipment.

I am happy to say that this component of the agreement, valued at slightly over US \$100,000. 00 has been concluded. I wish to record my gratitude to the Inter-American Development Bank Country Representative and her staff and Mr. Frank Paco Smith, Programme Coordinator for PRODEV for his patience at seeing the component concluded.

Budget 2009-2010

The following is the Recurrent Budget of the Office of the Auditor General for the year-ended March 31, 2010. At the close of the financial year operating expenditures was \$20,448.00 more than budgeted.

ACCOUNT	BUDGET	SUPPL	ACTUAL	VARIANCE
Salaries	1,129,578	14,173	1,252,651	(108,900)
Travel and subsistence	217,629	8,885	168,073	58,441
Materials and supplies	38,553		34,806	3,747
Operating costs	49,000		29,746	19,254
Maintenance costs	14,636		12,677	1,959
Training	10,000		5,667	4,333
Public utilities	12,000		11,282	718
Totals	1,471,396	23,058	1,514,902	(20,448)

Capital expenditures amounted to \$5,236.00 for the fiscal period 2009-2010

General Comments and Recommendations

The Office of the Auditor General had a busy but exciting year. In keeping with our strategic plan 2008-2013 we continued our outreach to other agencies in the public service by providing lectures and leading in discussions on accountability matters and the role of the Office of the Auditor General in enhancing accountability. We also sought to further raise our profile by participation in Public Service Week during the period 21st to 27th June 2009. On the 26th June the staff of the Office of the Auditor General cleaned and repainted the benches, swings, slides and other items at a park in Belmopan.

Responses to Audit Queries and Reports

As in previous annual reports I again need to highlight the fact that contrary to Financial Order 652 which states, “ It is the duty of all officers with accounting responsibility to reply promptly to any enquiries addressed to them by the Auditor General giving fully the particulars of information desired” very few reports and queries have been responded to by audited entities.

Creation of Internal Audit Units

I wish, once again, to urge the government to give favourable consideration to the creation of Internal Audit Units in ministries. There is much accountability value to be gained from this, as internal auditors would be in a position to assist with the institution of internal controls in the ministries and at the same time act as the focal point and liaison for the government external auditors.

Other Audits

The Office was able to successfully conclude a regular audit of the accounts of the Belize City Council for the period April 2003 to December 2008. The report related to that audit was released to the Mayor on 22nd September 2009.

The Office was also called upon to conduct an investigation of “Under Deposits” at the Belize City Council covering the period January to April 2009. The report was submitted to the Mayor on 1st September 2009.

During the period 3rd August to 3rd November 2009 the Office responded to the government’s request to conduct a special audit of the expenditures and other activities of the Karl Heusner Memorial Hospital for the period September 2006 to June 2009 in connection with a Commission of Inquiry commissioned by the

Honourable Prime Minister. The report was submitted to the Commission and used for the public hearings.

Conclusion

In conclusion, let me state that the effectiveness of the Office of the Auditor General in Belize can only be measured by the attention that is given to the reports that it generates, whether these are management reports and audit queries or annual or special reports tabled in the National Assembly.

It is encouraging to see that the Ministry of the Public Service and the Public Services Commission are now actively engaged in the discipline of officers who have been involved in fraudulent activities investigated and reported by the Office of the Auditor General. Regrettably these bodies are not in a position to ensure the recovery of funds lost by the Government of Belize as a result of fraud. Therefore the Police and the Office of the Director of Public Prosecutions must join the effort in order to successfully prosecute the cases to ensure that the financial losses to government can be recovered.

Acknowledgement

The Office of the Auditor General has an extremely challenging job considering the need to balance its lack of true independence while at the same time needing to be objective. It is therefore with this in mind that I wish to acknowledge and record my deep appreciation and gratitude to the staff at the Office of the Auditor General for their effort and sacrifices in the production of our work.

I also wish to record my gratitude to the Ministry of Finance for the support provided to my Office during the course of the year.

Edmund A. Zuniga

Auditor General-BELIZE

January 2011

CHAPTER 2

General Audit Issues

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 discuss them again in this report and it is hoped that at least some of these issues will be resolved 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 were not being submitted as required. Government should be in a position to know what the outstanding arrears are, the factors leading to any increase and the action taken to reduce their build up. It should be noted that a few ministries and departments have now commenced submission of their returns to the Accountant General as a result of her circular 3 of 2009 dated 18th August 2009.
- (ii) **Record Keeping.** Inadequate record keeping has also been a source of concern. Recommendations have been made in the past for the centralization of financial records under a Financial Records Manager. To date no action has been taken. The implication of the absence of financial records on accountability is grave as it is by documented evidence that one can confirm compliance or lack thereof with regulations and procedures.
- (iii) **Computerized Accounts.** Information technology is playing an increasing role in the operations of the Government. The Treasury Department and nearly all revenue collecting

departments have computerized information systems, and this has resulted in the Audit Office requesting information in an electronic form for analysis and review. Most of the Ministries/Departments implemented their systems without adequate consultation with the Audit Office. Consequently, some of these systems did not contain all necessary information required for audit purposes. This has implications on the quality of audit work performed as it also means that auditors will need to undergo training in order to remain current on some of the ‘off the shelf’ software being procured. On the other hand it is necessary for the Government of Belize to develop an information technology policy which would cover issues such as standardization of accounting software and the procurement and disposal of computer hardware.

- (iv) **Bank Accounts.** The bank accounts of several government ministries and departments have not been reconciled for long periods of time. 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 several 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 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 continues to be 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) **Internal Audit Units.** I need to reiterate that there exist no Internal Audit Units in the government service. There is an urgent need to establish an Internal Audit Unit in every Ministry that will be responsible directly to the Chief Executive Officer. The unit’s role would be to regularly review the internal control system that exists in Ministries and Departments and to carry out internal audit work on behalf of the Chief Executive Officer. The work of the Internal Audit

Unit will complement the work to be carried out by the Office of the Auditor General.

- (x) **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 2010 were received at my office on 1st October 2010 **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 detail statement by heads and subheads of revenue and expenditure for the financial year compared with the financial estimates;
 - (d) A statement of expenditure to, and the amount outstanding at, the end of the financial year in respect of the public debt;
 - (e) A statement of all losses (including abandoned claims) of public moneys, stamps, securities, stores or other property of the government written off during the financial year; and

- (f) Such other statements as the National Assembly or the Public Accounts Committee of the House of Representatives may from time to time require.

3.2 ANALYSIS OF FINANCIAL STATEMENTS 2009/2010

The statements submitted by the Accountant General have been included in the Appendices.

Overall I am withholding my opinion on the statements as several material errors and omissions have been identified. The Accountant General has been notified of these errors, some of which are detailed in the following paragraphs.

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

This statement, which can be found at **Appendix I**, has been audited. In the case of revenue, the figure submitted by the Accountant General on the statement has been overstated by \$ 6,617,426. 00 when compared to the figure in the SMARTSTREAM accounting system. Details are as follows:

	SMARTSTREAM	TREASURY STATEMENT	DIFFERENCE
Tax Revenue	604,823,314	604,797,873	25,441
Non-Tax Revenue	91,041,856	102,684,723	(11,642,867)
Capital Revenue	9,790,114	4,790,114	5,000,000
Grants	33,751,348	33,751,348	
Loan Receipts	90,692,482	90,692,482	
Totals	830,099,114	836,716,540	(6,617,426)

In the case of Expenditure, actual recurrent expenditure was understated by \$ 461,437. as total recurrent expenditure as per SMARTSTREAM was \$ 671,866,452 and not \$671,405,015 as reported by the Accountant General.

Actual expenditure under Capital II was overstated by \$ 34,382. The figure should have been \$ 53,542,445 and not \$ 53,576,827 as stated by the Accountant General.

Budgeted figure under Capital III was understated by the Accountant General as \$95,078,228 and not \$ 100,078,228 as approved.

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, which can be found at **APPENDIX II** has been audited. It 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. The following comments are made in relation to the overall statement:

- 1. Cash at Treasury:** The Accountant General’s statement reported Cash at Treasury as \$1,230,585.75 but verification of balances at the Treasury and Sub-Treasuries reveals that cash on hand was actually \$ 915,404.68 which is inclusive of \$ 54,556.95 representing foreign cheques which are ‘stale dated’. According to SMARTSTREAM, cash on hand should actually be \$1,176,028.80. This is a difference of \$ 260,624.12.
- 2. Bank Accounts:** Accountant General’s statement puts the balance in bank accounts at \$ 65,836,564.00 while SMARTSTREAM bank balance is \$66,024,987.00, a difference of \$ 188,423.00.
- 3. Temporary Borrowings:** Accountant General’s statement reports bank overdraft at \$ 129,005,930.00 while SMARTSTREAM has the figure at \$130,017,628.08, a difference of \$ 1,011,698.08.

3.2.3 Statement of Special Funds(Local & Foreign) APPENDIX III

This statement shows several material differences, which have been brought to the Accountant General’s attention. The following are examples:

- a.** On the statement submitted, the Official Charities Fund Account showed a zero balance, while the SMARTSTREAM Ledger reflected a balance of \$1,350,982.34.
- b.** The Sugar Price Stabilization Fund showed a zero balance, but a check of the Savings Bank Card showed that the account was not closed until May 2010 and therefore should have showed a balance of \$ 51,174.87 as per the Savings Bank Card.

- c. The SMARTSTREAM Ledger in respect of the Police Reward Fund reflected a balance of \$ 142,859.73 but the investment ledger showed a balance of \$188,492.38, a difference of \$ 45,632.54.

3.2.4 Statement of Outstanding Loans: APPENDIX IV - This statement totaling \$ 90,519,064.70 was submitted for audit which disclosed several material errors including the following:

- a. Repayments of \$ 8,562.56 made to the Public Service Union loan were not recorded.
- b. Outstanding interest for 2009/10 was understated by \$ 729.85.
- c. Balance outstanding by Toledo Teachers Credit Union was understated by \$ 6,117.85.
- d. The statement shows several non-performing loans dating back to the 1960's, 70's and 80's for which write-off should be sought.

3.2.5 Statement of Advances: APPENDIX V - This statement, totaling \$ 93,945,514.13 was submitted for audit. No reconciliation of this account was provided although it was seen where the balance has increased by \$ 3, 199,974.86.

3.2.6 Statement of Deposits: APPENDIX VI - The Accountant General reported the balance on this statement as \$ 23,332,349.02 while SMARTSTREAM recorded a balance of \$ 23,359,956.34, a difference of \$ 27,607.32. No reconciliation or analysis was provided and it was noted that there were seventeen accounts carrying debit balances totaling \$ 1,877,328.25.

3.2.7 Statement of Arrears of Revenue: An attempt was made to provide this statement for the first time. Accountant General reported that fourteen ministries and departments submitted returns. Of the fourteen only the General Sales Tax Department and the Lands Department reported arrears of \$90,650,574.48. This comprised \$ 8,180,216.02 by the General Sales Tax Department and \$ 82,470,358.46 by the Lands Department. It was noted that the submission by the General Sales Tax Department excluded \$62,787,957.56 representing sales tax arrears prior to the implementation of General Sales Tax and a submission by the Commissioner of Income

Tax reporting arrears of \$ 93,907,908.00. The Office of the Auditor General developed a list of thirty-three revenue-collecting entities, which submitted, no returns in this regard. I have therefore concluded that the statement provided has been grossly understated.

3.2.8 Statement of Investments: APPENDIX VII - According to this statement the balance on Sugar price Stabilization fund stood at nil. A check of the Savings Bank Account S-1611 showed the account as having been closed at the end of March 2010 with a balance of \$ 48,278.19 but there was no evidence in SMARTSTREAM of such closure. Audit sought confirmation of receipt of the funds from the Sugar Industry Control Board but the Board was unable to confirm receipt.

3.2.9 Statement of Savings Bank: This statement was **not** submitted for audit.

3.2.10 STATEMENT “C”: DETAILED STATEMENT OF ACTUAL REVENUE AND EXPENDITURE COMPARED WITH ESTIMATES FOR 2009/2010- APPENDIX VIII

My comment on this statement can be seen at **3.2.1**.

3.2.11 STATEMENT “D”: STATEMENT OF PUBLIC DEBT

The statement of Public Debt is shown at **APPENDIX IX**. The statement is materially inaccurate and the Accountant General has been notified. Other findings include:

- a. The statement is incomplete, as it does not show total outstanding debt at the end of the reporting period.
- b. Two loans, number 2005003 and 1998012 remain on the statement as outstanding, while the records at the Ministry of Finance show the loans as having been settled.
- c. Audit discovered thirty-three loans totaling \$ 114,290,240.30, which were not included on the statement.

3.2.12 STATEMENT OF LOSSES- APPENDIX X

The Statement of Losses showing the following:

- a. Number of Cases brought to notice and settled during the current financial period \$ 2,412.34

- b. Number of Cases Brought forward from FY 2008/2009- 42 value \$
271,912.45
- c. Number of Cases which occurred during FY 2009/2010- \$ 2,507,017.33
- d. Number of Cases closed during FY 2009/2010 for prior year losses 109- Value
\$366,020.73
- e. Number of Cases pending conclusion at the end of this current period
\$2,778,929.78

CONCLUSIONS AND RECOMMENDATIONS

The audit of the financial statements provided by the Accountant General continues to be a challenge for the Office of the Auditor General as statements are submitted without any supporting documentation, thus forcing audit to undertake the task of searching for evidence to support assertions made by the Accountant General.

As in previous years audit did not note any adjustments made to prior year statement errors. Until the errors pointed out are adjusted the statements will continue to be inaccurate.

It is recommended that a review of the legislation be undertaken in order to determine whether the three months provided to the Auditor General to complete the audit and submit his report to the National Assembly should not be extended in order to allow the Accountant General sufficient time to make necessary adjustments to the statements.

CHAPTER 4

OTHER AUDIT OBSERVATIONS IN MINISTRIES AND DEPARTMENTS

Accountant General's Department-Belize City

Suspected Fraud -Pension Funds-\$398,843.46-First Class Clerk

The Accountant General on 1st July 2009 informed the Auditor General of a suspected fraud in respect of pension funds maintained by the Accountant General's Department, Belize City. The Office of the Auditor General commenced an audit investigation on 2nd July 2009.

2. The objectives of the audit were as follows:

- a) Confirm occurrence of fraud
- b) Identify perpetrator/s
- c) Assess internal controls in-respect of the pension fund
- d) Determine cause and extent of fraud
- e) Make recommendations

3. Preliminary findings revealed seven instances of suspected fraud totaling \$398,843.46. In all cases purported pensioners were hired in the Smart Stream Payroll system and assigned annual pensions along with retroactive payments, which were eventually paid and disbursed to several bank accounts. See summarized list below.

Pension Id assigned	Hired date	Name	Regular pension disbursed	Retroactive payments disbursed	Total	Bank Account
410557	01/10/2008		\$8,240.76	\$ 75,761.79	\$ 84,002.45	BARCB #10085034
710670	01/10/2008		\$7,295.67	\$130,101.44	\$137,397.11	ATLB #210944932
514100	01/04/2008		\$4,566.60	\$56,339.61	\$60,906.21	ATLB 210944932
714851	01/05/2009		\$1,630.88	\$55,014.03	\$56,644.91	ATLB 211079447
814615	01/04/2008		\$3,285.40	\$25,568.00	\$28,853.40	BARCB #10085034
714571	01/01/2008		\$1,749.24	\$ 9,000.00	\$10,749.24	BARCB #10085034
714477			\$7,926.76	\$12,363.38	\$20,290.14	ATLB #210820637
TOTAL			\$34,695.31	\$364,148.25	\$398,843.46	

The Accountant General confirmed that the purported pensioners were not valid and in at least three cases names matched those of genuine pensioners previously employed.

A review of Smart Stream transactions revealed that pensioner **ID#714477** was in the name of one individual but a review of the audit trail maintained indicated that the name previously used was another name but was subsequently changed to the name of the fictitious individual who subsequently received the pension proceeds disbursed.

According to Smart Stream history, all hiring of pensioners and maintenance in respect of the seven instances above were carried out solely under the profile of a Second Class Clerk, who performed the functions of Pensions Clerk, at the Accountant General Department Belize City.

Examination of the transactions further revealed that three pensioners were assigned bank accounts identical to those assigned to a purported fictitious pensioner.

As a result of the examination of records maintained by the Pension and Payroll Section in the Accountant General Department, evidence strongly suggested that fraud occurred. Audit was notified that the pension function would now be assigned to the Human Resources Management Information System (HRMIS) section in Belmopan. Given the volume of pensioners maintained (active/inactive) the Accountant General's Department might want to assure itself that this evidence of fraud is an isolated case.

In this instance the Office of the Auditor General recommended that a comprehensive exercise be carried out by the Ministry of Finance to ensure that all pensioners hired or existing in the pension system are/were legitimately processed. This exercise should entail the accessing of all manual files to verify authority and terms of hire to ensure compliance when comparisons are made to what actually existed within the Smart-Stream system.

It would also be opportune to review the entire Treasury functions with a view to determine that internal controls are in place and are operating efficiently to ensure that any breach can be identified in a timely manner and corrective measures are taken.

Ministry of Human Development and Social Transformation

Suspected Fraud - Community Development Officer- San Ignacio -\$24,665.00

As a result of reports received regarding suspicious payments made from funds in respect of Social Assistance and Social Security by the Human Development Department in San Ignacio, the Office of the Auditor General conducted an investigation during the period 23rd December 2009 to 22nd January 2010 in order to determine whether:-

- a) Funds issued by the department to the recipients of Social Assistance and Social Security were properly accounted for;
- b) The level of internal controls instituted was adequate to minimize the occurrence of fraud.

Records maintained for the period October 2008 – October 2009 in respect of Social Assistance and Social Security were examined and fieldwork involving interviews were conducted. Audit findings were as follows:

Of a sample of sixty-one names selected for detailed inspection and interviews the following thirty persons were noted in the records as receiving payment. However, interviews disclosed that no payments were received for a variety of reasons:

- a. They were unaware that they were supposed to be receiving assistance because they were not informed.
- b. They were informed but when they went to the office, the paying officer informed them that their names were not listed.
- c. They were previously on the list and informed that their names will be withdrawn from the list for various reasons.
- d. A member of the household who was believed to be the sole recipient of the assistance died. The others were not informed of the fact that it was the entire household that was being assisted and stopped collecting.
- e. Some moved to other locations (out of the district). Some went to live or stayed for a long period of time out of the country.

1. *Ciriaca Lopez	820.00
2. * Eloisa, Santos, Veronica and Soila Pimentel	1,020.00
3. * Maria Valdez	500.00
4. * Ines Teck	90.00
5. * Rafael Vasquez	545.00
6. Angela & Herman Jones	1,160.00
7. Zacarias Catzim	545.00
8. Adela Canto	880.00
9. Andrez Gonzalez	300.00
10. Anastacio Tzib	510.00
11. Javier, Emelet and Alex Carillo	1070.00
12. Amanda Wade (Celestina Garcia)	545.00
13. * Juan Zetina	600.00
14. *(Elicia (Maria Luisa) Pech	1,520.00
15. * Veronica Canto	590.00
16. Carmita Reyes	600.00
17. Aurora Hernandez	370.00
18. Marylou Smith	940.00
19. Escolastica August	120.00
20. George Gordon	615.00
21. Maria Gonzalez	1,700.00
22. Allen Casildo	830.00
23. Victor Contreras	625.00
24. Lesbia del Carmen Cocom	170.00
25. Silvida Cocom	545.00
26. Gregorio Panti	430.00
27. Tomasa Escalante	1,160.00
28. Reyna Cucul	3,700.00
29. Bartolo Sosa	1,250.00
30. Jose Tzib	1,265.00
TOTAL	24,665.00

Of the above names it was found that eight of the persons marked with an asterisk were deceased.

During the investigation it was found that internal controls were weak and our observations in this regard are highlighted below for urgent attention.

- a. The Community Development Officer was allowed to encash checks a day or days prior to making the payments but not specifically instructed to take the money to the sub-treasury for safekeeping.
- b. The officer was allowed to receive money to make payments on Tuesdays, Wednesdays and Thursdays but there was no requirement of him to 'return-to-chest' any cash remaining after each day's transactions have been completed. Instead he did not pay in the balance of the cash until the final day (Thursday).

- c. There were no independent checks conducted by another officer at the end of the payments to ensure that the transactions were properly recorded in the relevant registers.

Based on the above, the Office of the Auditor General recommended that:

1. The Ministry of Human Development launches a thorough investigation into this matter;
2. The case be reported to the Police in accordance with Financial Order 602; and
3. Immediate steps be taken to ensure that the internal control procedures related to the payment of social assistance payments be adhered to.

MINISTRY OF WORKS (MOW)

MOW-San Ignacio- Vehicle Spares Register

During an Audit Inspection of the accounting records and associated documents covering the period April 2005 to March 2009 concerning Vehicle Spares Registers maintained by the Ministry of Works, San Ignacio, the following expenditures for replacement spares and repairs were noted for which no explanation was provided:

Purchase Order/date	Invoice number/date	Vendor	Item	Vehicle #	Amount	Remark
MWTC dated 11/02/05	816511 dated 11/02/05	Lindsey Discount H/Ware	1 windshield	CYB-1121	\$565.00	IUL 4b, folio 40
MWTC 2786 dated 22/02/05	816533 dated 22/02/05	Lindsey Discount H/Ware	1 windshield	?	\$455.00	IUL 4b, folio 40
MWTC 2823 dated 18/02/05	19306 dated 22/02/05	Eduardo Guerra	Body works and paint job	CYB-1465	\$2,025.00	
MWTC 6002 dated 12/07/06	816031 dated 12/07/06	Lindsey Discount	1back glass	CYB-1316	\$363.00	IUL 4B, folio 60
MWTC 8025 dated 14/03/07		Lindsey Discount Hardware	1 windshield Labour	CB-1465	\$475.00 \$200.00	IUL 4c,folio 32
MWTC 8025 dated 14/03/07		Lindsey Discount Hardware	1 windshield welding	Bzb-1121	\$425.00 \$100.00	IUL 4c,folio 32
751645 Dated 30/03/07(SIF project)	022 dated 03/04/07	Guerra's Auto-body shop	Welding done to left and right fender of f150 p/up cyb 1465	CYB-1465	\$400.00	IUL 4C,folio 39
?	041dated 17/09/07	Guerra's Auto-Body Shop	Welding done to interior of (L) fender and floor of cab of Ford Pickup Truck cyb-1465	CYB 1465	\$250.00	Invoice Guerra file
MWTC 9780 dated 30/10/07	17 dated 02/11/07	Mayawalk	Rear door 1 set rear spring	BZB-1121 BZB-1121	\$295.00 \$700.00	IUL 4C,folio 64
?	077 dated 22/01/08	Guerra's Auto Body shop	Welding to Cab Bodyworks to entire vehicle Painting of entire vehicle	CYB-1465	\$600.00 \$800.00 \$500.00	
?	078 Dated 23/01/08	Guerra's Auto Body shop	1 front grill 1 Windshield Silicone Labour	CYB-1465	\$275.00 \$550.00 \$210.00 \$100.00	
	090	Guerra's Auto Body Shop	Welding and windshield installation	BZB 1121	\$175.00	

Audit noted that the same repairs were done more than once to the same vehicle and the Audit Office therefore requested comments on the reasons for repairs. According to the District Technical Supervisor (DTS) repairs to the vehicle assigned to him (CYB-1465) resulted mostly due to the excessive official use (at times rugged terrain) and the fact that the vehicle was already in use prior to transfer to his station.

The below listed items seen procured were not seen as taken on charge in the Vehicle Spares Register.

Date	PO#	Invoice#	Vendor	Item	Vehicle	Amount	Remark
25/05/05	MWTC 3332	6654 dated 25/05/05	Across	Spares and servicing	Liebherr Loader	\$1,520.50	Invoice file
12/10/06	MWTC6767	35961 dated 12/10/06	General Auto	1 slack adjuster	CYB1315 ,1317	\$282.24	4 paid for, 3 seen taken on charge 4b, folio70.
14/01/09	MOW SIV 38040 dated 14/01/09		MOW	1 radial seal air filter 131-8822	?	?	
28/11/08	C/Farm Siv # 011089 dated 28/11/08		C/Farm	1 350 ford transmission 2 wd #E71A-7005-HB	?	?	
13/03/06	MOW Siv 42243 dated 13/03/06		MOW	1 Radiator	CYB-1316		
15/02/06	866626	???59331	Gentrac	Control GP	?	\$8,180.00	

Riding Mower /Trimmer

The following were seen purchased from Westrac. Ltd for a “project”

Vendor	Order # & date	Invoice# and date	Item	Cost	Remark
Westrac Ltd	Mwtc 8052 dated 09/03/07	309975 dated 09/03/07	Line trimmer xT250BLE 42.7CC, Serial #TCXB25M001521	\$1,590.00 plus GST 159.00	Seen acquired for “Otto Coleman” project. IUR 4C folio 32. Signed for by Otto Coleman
Westrac Ltd	No order# quoted	304758 dated 22/01/07	Riding Mower 42# 20HP serial #GX0125A098736	\$5,300.00 plus 530 Gst	Seen acquired for “Otto Coleman” project. IUR 4C folio 32. Signed for by Otto Coleman

According to the District Technical Supervisor the then Chief Executive Officer in the Ministry of Works instructed that the above listed items be handed over to Mr. Otto Coleman.

The Office of the Auditor General subsequently asked the Ministry to comment on the whereabouts or disposal of these items.

Tire Usage

It was noted that several vehicles utilized a high quantity of tires within a short period. Example, a Mercedes Benz Tipper Truck, CYB-1318 was issued 26 tires during the period January 2007 to November 2007. See below:

Vehicle	Particulars	Cost	Folio
CYB-1318	4 Tyres	\$3,280.00	4b folio 99
	4 Tyres	\$3,280.00	4c folio 31
	5 Tyres	\$4,100.00	4c folio 51
	8 Tyres	\$5,120.00	DL folio 5
	5 Tyres	\$3,200.00	DL folio 5
Total	26 Tyres	\$18,980.00	

No Job card was maintained in respect of CYB-1318 therefore Audit examined fuel issued via the bulk register and monthly fuel returns to the Ministry of Works, Belmopan to determine vehicle usage. The result disclosed fuel consumption of some 6,000 gallons over the eleven months period. The Audit Office was concerned that the tire usage (26) was not consistent with the fuel consumed and asked the Ministry to comment on the issue.

Department of Transport

It was difficult for Audit to conduct a comprehensive examination on Belmopan Department of Transport for April 2000 to March 2009, as the department was unable to locate all their records. The reason given by officials of the department was that during the ten years being audited, the department was headed by several Ministries, and their records were relocated from place to place.

Motor Vehicle License (MVL) Stickers

A total of Forty-Eight (48) MVL stickers were recorded in the Register without any information as to whom and when the stickers were issued. The relevant cashbook was examined to verify whether these stickers were issued. However, Audit was unable to confirm issuance, as the MVL sticker numbers were not quoted in the cashbook.

Instances were observed where the same Revenue Collectors Receipt number was quoted in the register for two different MVL stickers issued and the cashbook

recorded only one payment. To date no response has been received explaining how two different MVL stickers could have been paid for via the same receipt.

Audit noted that **free** Motor Vehicle License stickers were issued to over eighty (80) private motor vehicle owners and twenty (20) individuals received **free** Drivers License Cards (DLC). There was no documentation seen that authorized the Transport Department to issue free MVL stickers and Drivers Licence Cards. Not receiving payments for these cards is a loss of revenue to the Department.

Drivers Licence Card Register

The records at the Sub-Treasury Belmopan showed that over 4,300 Drivers License Cards were issued to the Department of Transport Belmopan. Audit was unable to locate where the Department had recorded receipt of the cards in the RFIN Register. The DLC's were never provided to the Audit for inspection.

Road Service Permit

A Temporary Road Service Permit was issued to a Bus Service Company for a three months period for two buses. Statutory Instrument No. 97 of 2005 Motor Vehicles and Road Traffic Regulations, paragraph (2) sub-paragraph (4) (c) states that: *"Eight hundred dollars (\$800.00) for motor omnibuses having seating capacity of forty-one or more passengers."* However, the permit was issued for two omnibuses and a payment of \$100.00 was received. The Department should have charged a fee of \$1600.00 for the two omnibuses. Therefore the sum of \$ 1500.00 in respect of the Road Service Permit remains outstanding.

Violation Tickets

During the period audited a total of 2,454 violation tickets were issued totaling \$169,680.00. Of the total tickets issued, 997 violation tickets totaling \$72,050.00 was recorded in the register. No register was provided for the remaining 1,457 tickets that were issued.

Fines recorded as collected totaled \$16,105.00. A difference of \$160,680.00 is outstanding, due to the Transport Department not enforcing the procedures for delinquency.

MINISTRY OF HEALTH

CENTRAL MEDICAL STORES

Purchase of Drugs

While conducting an Audit inspection of the accounting and associated records maintained by the Central Medical Stores covering the period January, 1999 to July 2008 Audit prepared a checklist of Medical Supplies and Pharmaceuticals purchased by the Ministry of Health. On verification of this checklist it was noted that drugs costing a total of \$247,650.22, detailed below, could not be verified as taken on charge in the Central Medical Stores records. A list of these drugs was submitted to the Ministry to provide information on these missing items. No response has been received.

Invoice Date	Invoice No.	Vendor	Quantity	Amount (\$)	Description/ Drug
06.12.04	52653	Bradley Imports	6000 only	\$46,320.00	Ceftazidime 5mg inj
07.12.04	773830	Brodies	98NDSC	\$6,850.00	One Touch 50's strip
15.12.04	MOH-002	BAX Belize	300 NDSC	\$6,900.00	Original Infusomat Paed 270 CM
	MOH-19683		25 NDSC	\$2,212.50	Lidocaine 1% + EPIN 20ML Vail
15.12.06	MOH-101	BAX Belize	44NDSC	\$4,399.56	Serum anti venum
	MOH-41148	Global Merchants	3420 NDSC	\$2,872.80	Syringe 20cc Kendall 180 ics
24.02.06	700857	Cayo Pharmaceuticals	1500 NDSC	\$13,050.00	Ketotifen syrup FX 120ML
	MOH-1171	Brodies	7 NDSC	\$3,850.00	Dilantin 100
11.03.03	MOH 132	Brodies	3000	\$51,000.00	Novolin N 100iu/10ml
17.03.03	MOH-132	BAX Belize	16,500	\$26,400.00	Sodium Lact CMPD 500 mg
22.11.04	769532	Brodies	7NDSC	\$3,330.25	Imnt Folic Acid KT/ea
			3NDSC	\$2,016.00	Formaldehyde 37% 25 LT
21.03.03	MOH-016	Best Medical Supplies	120	\$8,424.00	VICRYL 3/0 20MM RB (J-123H
03.05.06	MOH-099	BAX Belize	8NDSC	\$6,600.00	Factor 8 Anti-Hemophyllic Inj
11.24.06	MOH-006	BAX Belize	1500NDSC	\$2,970.00	Sodium Chloride 9% 500mg
24.05.06	MOH-105	BAX Belize	1019 NDSC	\$17,068.25	Syringe Original Perfusor-Spritz
			1020 NDSC	\$17,187.00	Syringe Original Perfusor-Spritz
06.06.06	919557	Brodies	1800 NDSC	\$12,600.00	One Touch 50's strip
09.06.06	1651	Union Distributors	136 NDSC	\$13,599.86	Serum Antivenum
1505.06	60766	Brodies	BRADIMP	\$46,320.00	Leftazimdime
			Total	\$247,650.22	

Western Regional Hospital

Cash Shortage- Cashier-\$836.00

The Office of the Auditor General conducted a surprise cash survey at the Western Regional Hospital in Belmopan on 2nd December, 2009 and it was noted that Cashbook total did not correspond with the cash on hand as shown below:

Date	Amount of cash in Cashier Drawer	Balance in Cash Book
2 nd December 2009	Notes 50.00 x 7 = 350.00 20.00 x 15 = 300.00 10.00 x 7 = 70.00 5.00 x 1 = 5.00 US Notes 20.00 x 1 = 40.00 5.00 x 1 = 10.00 Coin 1.00 x 1 = 1.00 <hr/> Total Cash 776.00	1,282.00 <hr/> 1,282.00 c/book total
2 nd December, 2009		506.00 Shortage

A discussion with the Cashier disclosed that her immediate supervisor, a First Class Clerk had acquired US \$400.00 from the drawer for private use. Audit questioned the First Class Clerk and he corroborated her statement.

The First Class Clerk later left the room and returned a few minutes later with \$800.00 Bze dollars, which he presented as part of the cash.

When the returned \$800.00 was added to the cash on hand a surplus of \$294.00 was reflected as shown below.

Amount of cash presented	Balance in Cash Book
Found on hand \$ 776.00	\$1,282.00
Later presented by FCC \$ 800.00	
Total cash on hand \$1,576.00	\$1,282.00
	Less cash on hand \$1,576.00
	Surplus - \$294.00

Further investigation disclosed that Revenue Collector's Receipt Book bearing serial numbers 981401 to 981450 was also in use. The first four of the RCRs were

post dated 4th December, 2009 and the next four (4) had no exact date only the words “December, 2009” The eight (8) receipts totaled \$330.00 as shown below. The Ministry was asked to provide Audit with information on whereabouts of the cash collected through these receipts.

DATE	RCR #	NAME RECEIVED FROM	PAYMENT FOR	AMOUNT
4 Dec 2009	981401			\$20.00
4 Dec 2009	981402			\$30.00
4 Dec 2009	981403			\$20.00
Dec 2009	981404			\$38.00
4 Dec 2009	981405			\$86.00
Dec 2009	981406			\$66.00
Dec 2009	981407			\$20.00
Dec 2009	981408			\$50.00
			TOTAL	\$330.00

Further inquiry revealed that a similar incident had occurred about a month previously, and a word of caution had been given to the cashier.

In view of the above findings the Ministry was reminded of the contents of Financial Orders # 601 which states:

“Every public officer is duty bound to bring to the notice of his superior officer without delay for notification to the Accounting Officer, any loss, shortage, irregularity, fraud, theft, failure or delay affecting the funds or property of government or for which government is responsible. The hiding of an irregularity or loss of any kind shall be subject of severe disciplinary action against the officer(s) responsible”.

Ministry of Agriculture & Fisheries

Fuel

During an audit inspection of fuel records maintained by the Ministry of Agriculture & Fisheries, Belmopan, for the period 1st January 2000 to 30th June 2009 it was noted where vehicle CYB-1485 (2003 Toyota Land Cruiser) that was assigned to the former Minister of Agriculture, received, on several occasions, fuel in excess of its tank's capacity which is twenty-five point four (25.4) gallons. See details below

Date	Quantity Issued	Fuel Type	Vendor
28/3/05	34.5 gallons	Diesel	Shell One Stop
05/4/05	42.7 gallons	Diesel	Shell One Stop
17/4/05	38 gallons	Diesel	Buca Shell
04/5/05	41 gallons	Diesel	Shell One Stop
01/6/05	30 gallons	Diesel	Buca Shell
06/6/05	38.8 gallons	Diesel	Buca Shell
12/6/05	39 gallons	Diesel	King's Toledo
17/6/05	43.4 gallons	Diesel	King's Toledo
26/6/05	38.5 gallons	Diesel	Buca Shell
08/7/05	40 gallons	Diesel	Buca Shell
11/7/05	33 gallons	Diesel	Buca Shell
15/7/05	32.7 gallons	Diesel	King's Toledo
18/7/05	36 gallons	Diesel	Buca Shell
28/7/05	36 gallons	Diesel	King's Toledo
01/8/05	42 gallons	Diesel	Buca Services Co. Ltd
06/8/05	39 gallons	Diesel	King's Toledo
10/8/05	40.2 gallons	Diesel	Shell One Stop
12/8/05	33 gallons	Diesel	Buca Services Co. Ltd
27/8/05	40 gallons	Diesel	Buca Services Co. Ltd
02/9/05	37 gallons	Diesel	King's Toledo
17/9/05	30 gallons	Diesel	King's Toledo
05/10/05	37 gallons	Diesel	Shell One Stop
12/10/05	36 gallons	Diesel	King's Toledo
31/10/05	36.5 gallons	Diesel	Shell Ladyville
09/11/05	41.5 gallons	Diesel	Buca Shell
11/11/05	31 gallons	Diesel	Buca Shell

16/11/05	42 gallons	Diesel	Buca Shell
21/11/05	39 gallons	Diesel	Buca Shell
28/11/05	38 gallons	Diesel	Buca Shell
02/12/05	33 gallons	Diesel	King's Toledo
07/12/05	31.6 gallons	Diesel	Buca Shell
12/12/05	41.9 gallons	Diesel	Buca Shell
19/12/05	49.4 gallons	Diesel	Buca Shell
20/12/05	35 gallons	Diesel	King's Toledo
27/12/05	40.7 gallons	Diesel	Buca Shell
03/1/06	32.3 gallons	Diesel	Buca Shell
09/1/06	43.8 gallons	Diesel	Buca Shell
15/1/06	45.9 gallons	Diesel	Buca Shell
26/2/06	36 gallons	Diesel	Buca Shell
27/2/06	39.8 gallons	Diesel	Buca Shell
15/3/06	41 gallons	Diesel	Buca Shell
20/3/06	31.2 gallons	Diesel	Buca Shell
24/3/06	35.3 gallons	Diesel	Buca Shell
26/3/06	41 gallons	Diesel	King's Toledo
03/4/06	32 gallons	Diesel	Buca Shell
12/4/06	40 gallons	Diesel	Buca Shell

These quantities of fuel were supplied by agents of Sol Belize Ltd. and in all the cases cited, the former minister's signature was seen on the respective bills. Audit could not determine how and why so much fuel was needed/utilized by the said vehicle.

Also noted were instances where yellow card #169 belonging to the current Minister, was utilized to obtain fuel but the signatures of the recipients shown on the respective bills were those of his two drivers.

See examples below:

Date	Vehicle No.	Quantity Issued/Fuel Type	Vendor
16/6/09	CYB-1614	18.18 gals. Diesel	Chuc's Service Stn.
15/6/09	BMPB-0060	19 gals. Diesel	Shell Belmopan
13/6/09	CYC-00377	20 gals. Diesel	Shell San Ignacio
9/3/09	CYB-1614	17 gals. Diesel	R.B.'s Service Stn.
6/3/09	CYB-1770	16 gals. Super	Esso Chuc Service Stn.

26/2/09	BMPB-0060	19 gals. Diesel	R.B.'s Service Stn
18/2/09	BMPB-0060	12.2 gals. Diesel	Carillo Puerto Service Stn.
11/2/09	BMPB-0060	18.5 gals. Diesel	San Martin Gas Stn
23/12/08	CYB-1770	19.41 gals. Super	Carillo Puerto Service Stn.

These drivers were apparently refueling on behalf of the Minister; however, in all the above cases, there was no signature to prove that he had knowledge of these purchases.

It is our view that, in the interest of transparency, yellow cards should be restricted for use only by the authorized holders. If it is unavoidable that the drivers must refuel for the Minister, it is suggested that the Minister indicate knowledge of the purchase, and one way of securing such knowledge is by countersigning the bills submitted by the service stations. This certification must be done prior to approving payment of the respective invoices.

In addition, Audit noted the content of the Ministry of Finance's Circular No. 20 of 2004, which states, *"Holders of yellow GOB vehicle operator's permit will continue to use their vehicle operator's permit as the sole means of refueling at the gas stations. However each card will be authorized to purchase fuel for **a specified vehicle only.**"*

This directive was subsequently reiterated in the Ministry of Finance's Circular No. 8 of 2005 and was all in an effort to strengthen control of government expenditure on fuel.

Whether or not these Circulars were brought to the attention of the Minister is beyond Audit's knowledge but as illustrated by examples cited at paragraph 15 above, his yellow card (#169) was used to obtain fuel for as many as four (4) vehicles. These are government vehicles, CYB-1770, CYB-1614 & BMPB-0060 and his private motor vehicle, CYC-00377.

Further review of selected fuel invoices revealed additional instances where at least two (2) of the four (4) vehicles listed above obtained fuel during similar periods, by way of the Minister's yellow card. See details below.

Date	Vehicle No.	Quantity Issued	Fuel Type	Vendor
10/3/08	CYB-1614	12 gallons	Diesel	Buca Shell
18/3/08	CYB-1770	15.8 gallons	Super	Chuc's Service Station
20/3/08	CYB-1614	14.2 gallons	Diesel	Chuc's Service Station
24/3/08	CYB-1770	14.5 gallons	Super	Chuc's Service Station
26/3/08	CYB-1614	16.3 gallons	Diesel	Chuc's Service Station
26/3/08	CYB-1770	13 gallons	Super	Chuc's Service Station
28/3/08	CYB-1770	15 gallons	Super	Chuc's Service Station
31/3/08	CYB-1614	12 gallons	Diesel	Chuc's Service Station
04/4/08	CYB-1770	16 gallons	Super	Chuc's Service Station
05/4/08	CYB-1614	17.9 gallons	Diesel	Chuc's Service Station
30/4/08	CYB-1770	17 gallons	Super	Chuc's Service Station
30/4/08	CYB-1614	7 gallons	Diesel	Chuc's Service Station
01/5/08	CYB-1614	17 gallons	Diesel	Buca Shell
02/5/08	CYB-1770	13 gallons	Super	Chuc's Service Station
07/5/08	CYB-1770	14 gallons	Super	Chuc's Service Station
09/5/08	CYB-1614	14.8 gallons	Diesel	Chuc's Service Station
12/5/08	CYB-1770	9 gallons	Super	Chuc's Service Station

12/5/08	CYB-1614	11 gallons	Diesel	Convenience Store & Service Station
18/5/08	CYB-1770	15 gallons	Super	Chuc's Service Station
18/5/08	CYB-1614	18 gallons	Diesel	Chuc's Service Station
19/5/08	CYB-1770	14 gallons	Super	Chuc's Service Station
20/5/08	BMPB-0060	16.8 gallons	Diesel	Chuc's Service Station
25/5/08	CYB-1770	12 gallons	Super	Chuc's Service Station
25/5/08	BMPB-0060	13 gallons	Diesel	Chuc's Service Station

As can be seen above, the practice of the Minister refueling more than one vehicle started about a month after his taking office in February of 2008 and, as we were informed, has continued up to the time of writing this report.

It is therefore imperative that the Ministry of Finance in conjunction with the Ministry of Agriculture and Fisheries put an end to this practice, which could give rise to incidents of fuel being abused.

Ministry of Housing and Urban Development

Housing Project-\$80,000.00

During the course of the 2009 Audit Inspection of the Housing and Planning Department, Belize City, four (4) Accounts Payable Invoices which totaled \$80,000.00 were observed paid in respect of a Housing Project located at #5 Hibiscus Street, Belize City as illustrated below: -

PAYEE	EXPENDITURE ACCOUNT & VOUCHER NO.	DATE	AMOUNT	PAYMENT PARTICULARS
	33051/85007/670/009144	9/12/08	\$9,705.00	Repairs of home
	33051/85007/670/009271	19/12/08	\$8,500.00	Labor: Wash & repaint exterior, 15 gallons Emulsion Penta (\$750.), 4 gallons oil base int.) (\$200.). 25 gallons emulsion (\$1,250.)
	33051/85007/670/009352	7/1/2009	\$6,795.00	Repairs on house; repairs to bathroom (\$5,635.) Septic (\$1,160.)
	33051/85007/670/009360	9/1/2009	\$55,000.00	Home improvement loan.

\$80,000.00

The first three (3) payments which totaled \$25,000.00 were made payable to a Contractor in respect of labor and material costs for a homeowner. The Smart Stream Invoice indicated that the three payments were in respect of an \$80,000.00 home improvement loan approved by the Minister of Housing .

Smart Stream voucher #0-09360 dated 9th January 2009 for \$55,000.00 was subsequently made payable to the homeowner. This payment was also based on the aforementioned loan approved by the Minister of Housing on December 4th 2008 as indicated by his signature.

Further inquiry and perusal of documentation presented for inspection revealed that the following vital information was not provided: -

- a. Salary confirmation letter, deduction order and/or collateral
- b. Inspection reports by Building Supervisor.
- c. Contract document signed by the Government Officials and Client/Contractor
- d. Client acceptance indicating that works were performed to the satisfaction of Client.

Documents presented for inspection were: -

- a. Estimate of repairs submitted by the contractor which amounted to \$40,325.30.
- b. A loan statement from an unidentified financial institution which showed an outstanding balance of \$40,833.81 as at December 31, 2008.

It therefore appeared that \$40,833.81 of the \$80,000.00 loan was in respect of loan refinancing as per statement from the financial institution on file. However, no confirmation was obtained from the Ministry to substantiate that the funds were paid to the financial institution.

How the remaining \$39,166.19 in public funds was spent could not be established, as a physical inspection of the works was not done by the Ministry of Housing and no record/document produced to substantiate the expenditures as a project file was not maintained by the Director of Housing and Planning. According to him he was not informed of the project nor were his technical officers requested to conduct site inspections. Audit therefore asked the Ministry to inform us how the Ministry was able to satisfy itself that it got value for money or that any works were completed.

Discussion with the CEO, Ministry of Housing and Urban Development, revealed that she gave directive for the Smart Stream approval of the aforementioned payments by way of her signature on the hardcopies of Smart Stream Invoices. It was also noted that the Financial Secretary and the Accountant General signed the home improvement grant application form.

Verification with the Mortgage Officer revealed that the homeowner had not signed the loan agreement as at 27th July 2009 nonetheless it was confirmed that the homeowner has made monthly repayments of \$700.00 with effect April 2009.

In light of these findings the Office of the Auditor General recommended that: -

- a. A comprehensive housing policy be formulated by the Ministry of Housing that outlines the procedures and criteria for approval of housing loans.
- b. In accordance with Section 12 of the Finance and Audit Reform Act 2005, it is imperative that the Ministry of Housing facilitates a site inspection of this project by the Office of the Auditor General.
- c. Efforts are made to have the homeowner sign the loan agreement document and secure a collateral in the event of a default on the loan.

Housing Grant Cash Payments – Hurricane Dean Victims-\$225,000.00

Through perusal of the Accountant General's Smart Stream transaction details, a Treasury Adjustment of \$49,875.00 was observed debited against the Housing & Planning Department's Capital III Expenditure Account 33051/85006/670/1622 on September 30, 2007.

Further inquiry disclosed that the adjustment was in respect of the below four (4) accounts payable invoices which totaled \$225,000.00 created and approved by the Finance Officer, Orange Walk Sub-Treasury, for distribution of cash grants to Hurricane Dean Victims.

SMARTSTREAM VOUCHER NO.	DATE	ACCOUNT DEBITED	DESCRIPTION	AMOUNT
0-23697	27/8/07	76002/760100	Cash on hand - F.O. Orange Walk	\$50,000.00
0-23791	31/8/07	76002/760100	Cash on hand - F.O. Orange Walk	\$50,000.00
0-23630	24/8/07	76002/760100	Cash on hand - F.O. Orange Walk	\$75,000.00
0-23810	5/9/2007	76002/760100	Cash on hand - F.O. Orange Walk	\$50,000.00
				<u>\$225,000.00</u>

As illustrated above, the four payments for \$225,000.00 were debited to below-the line account (cash code) 76002/760100 and made payable to the Finance Officer at the Orange Walk Sub Treasury. The subsequent adjustment was therefore to clear or

credit the cash code and rightly debit the appropriate Capital III Expenditure Account 33051/85006/670/1622 for the sum “advanced”.

Documentations provided by the Finance Officer, Orange Walk Sub Treasury showed that the entire \$225,000.00 was handed over to the Director of Housing and Planning, witnessed by various housing officials in contravention of Financial Order #364 which states that: -

“Vouchers shall be made out in favor of the person or persons to whom the money is actually due.”

The Office of the Auditor General attempted to obtain the authority for the payment scheme since it was inconsistent with the established procedures followed by the Government of Belize; however, such was not produced for inspection. In this regard, the Audit Office asked that the Ministry to kindly inform us of the following: -

- a. Why was a below the line account utilized and not an expenditure account?
- b. Did the Ministry of Finance approve this payment process?
- c. If not, on what basis was it adopted?
- d. If yes, kindly provide us with the requested authority.

In the absence of documentation outlining the programme, the Director of Housing and Planning explained that funds were approved for distribution to individuals in the Orange Walk and Corozal District who were affected by Hurricane Dean in 2007. According to him, the area representatives in both districts provided a list of eligible recipients who were affected by Hurricane Dean. These individuals were visited by personnel from the Housing and Planning Department and cash grants were issued based on damage received.

Of the \$225,000.00 received by the Director of Housing and Planning from the Finance Officer at the Orange Walk Sub Treasury, for distribution to Hurricane Victims, documentations with signatures of recipients were only received for \$125,415.00. **Therefore, some \$99,585.00 was unaccounted for by the Director of Housing and Planning as at the audit inspection.**

In the absence of proof of distribution of cash to deserving cases the Office of the Auditor General has no alternative but to recommend that the \$99,585.00 be treated as

funds unaccounted for and that action in accordance with Financial Order #605 is initiated.

Furthermore, on June 23rd 2009 a field visit was conducted to test whether recipients of cash grants as indicated on the presented documents actually received said amounts. Some five (5) instances were unearthed whereby the individuals as included on cash vouchers denied receiving the following cash amounts which totaled \$3,000.00 from housing officials.

DATE	NAME OF RECIPIENT	ADDRESS	AMOUNT	ID PARTICULARS	HOUSING OFFICER
7/9/2007	SMC	San Lorenzo	\$ 400.00	?	
11/9/2007	E B	Fire Burn	\$ 400.00	89852	
11/9/2007	M C	August Pine Ridge	\$ 500.00	170456	
11/9/2007	H P	San Estevan St. - Marcos Canul Area	\$ 1,200.00	?	
25/10/07	N R	88 San Lorenzo Housing Site	\$ 500.00	25/4111	
			\$ 3,000.00		

In all five (5) cases the signature of the official that issued the cash was that of a former Senior Mortgage Officer at the Housing and Planning Department. The officer no longer worked with the department and the Auditors were unable to make contact with him.

As a result the Audit Office wanted to know how the Senior Mortgage Officer was able to handle these funds when in fact they were handed over to the Director of Housing and Planning. The Audit Office also requested explanation on what records were maintained to account for the transfer of cash from the Director to officers that distributed cash.

It is the opinion of the Office of the Auditor General that a ledger or cashbook should have been maintained to account for cash received and distributed by the Housing Department simultaneously striking cash balance. Instead, ruled sheets of paper were written up with columns having particulars of recipients and their signatures. This, in the opinion of the Office of the Auditor General, was improper and did not meet the accounting standards of the Public Service.

The following suggestions were offered based on the findings of the audit inspection:-

- a. For future instances, that proper record inclusive of inspection/damage assessment reports be compiled to support payment information and that these be made available for audit inspection.
- b. That the conventional accounting system be utilized when public funds are being disbursed preserving the requisite audit trails and minimizing the susceptibility of fraud.
- c. In regard to the \$99,585.00 unaccounted for, that action in accordance with Financial Order #605 be initiated unless documentary proof is produced by the Director of Housing and Planning to account for funds disbursed.

Collection Agents

The Office of the Auditor General conducted an audit inspection of the accounting records and associated documents maintained at the Housing and Planning Department, Belize City, in respect of its collection agents for the period 2002 to 2008

Credit Master System

During the course of the audit, it was discovered that the Government of Belize through the Housing and Planning Department signed a contract agreement with Credit Master Systems (CMS) to collect selected housing loans which were in arrears.

The objectives of the audit therefore were to:

- a) Establish whether the terms and conditions of said contractual arrangement between both parties were being adhered to.
- b) Determine the loan accounts that were transferred to the contractor for collection.
- c) Determine whether the Financial Regulations inclusive of Financial and Stores Order and Control of Public Expenditure Handbook were adhered to in the execution of the contract.
- d) Suggest improvements if and where applicable.

The effective date of the contract was 15th April 2002. However, it was observed that the contractor was permitted to commence collection of arrears as at 2nd May 2000.

The contract document had provision for a renewal date on May 2nd each subsequent year. On May 2nd 2003, the commission payable to the contractor was 15 % of collections made (May 2, 2003 – January 31st 2004). The subsequent contract for period February 1st 2004 – May 2nd 2004 called for an increase in commission from 15% to 20%. The commissions paid by government to CMS remained at 20 % until the expiration of the final contract in 2007.

The Office of the Auditor General therefore requested an explanation for the determination of the 15% commission and the subsequent increase to 20%. No documentation was presented to substantiate the increase.

The CMS contract expired on May 3rd 2007 nonetheless the contractor was allowed to continue collection of some \$22,543.96 in housing loan arrears during 2007 and 2008 (No records were available for Oct. & Nov. 2008). The Director of Housing indicated that the contract had not been renewed but that the Contractor was allowed to continue to collect on these housing loans as of June 2008 despite the expiration of the contract agreement. According to him the Ministry of Housing had not finalized the matter.

In this regard, our Audit Office requested responses to the following questions:

What action was afoot to resolve the apparent illegal collection of government funds by the contractor?

Will the contract be renewed?

Have the recipients of all housing loans who were instructed to pay at CMS been notified? If not, which entity is now responsible for collecting on these loans?

Who gave the authority for outsourcing the collection of public funds (housing loans) to private contractors?

Records related to payment of commission to CMS for the period under review were lacking. Discussion with a Second Class Clerk at the Housing Department revealed that payment of commissions were made by the Accountant General's Department hence payment records were not available at the Housing Department.

National Credit Bureau (NCB)

The Office of the Auditor General previously reported vide Audit Report BMP/414/(38) dated 28th August 2006 that housing loans which totaled \$77,063.00 collected by NCB on behalf of the Ministry of Housing have not been paid into the Treasury Department. In following up on this outstanding issue, the Director of Housing and Planning informed the Inspecting Audit Officer that the matter was before the courts.

In this regard, the Audit Office requested that the Ministry explains how the outstanding loans which CMS or NCB were to collect are being handled? It was observed that some \$142,371.54 remained outstanding.

Further inquiry by the Office of the Auditor General disclosed that the following debtors were informed by NCB that they were no longer required to make repayments since their loans were written off.

NAME	ADRESS	LOAN AMMT	BALANCE
O H	Teakettle	\$1,078.82	\$878.82
D P	United Ville	\$2,160.00	\$1,617.00
M R	Teakettle	\$16,200.00	\$15,450.00

The Ministry was asked to inform us on:

- (a) What its position was on this matter;
- (b) Whether or not these loans were written off and
- (c) Who gave the authority for the write-offs.

L& J Trade and Management Company Ltd

In memorandum GAD/14/01/59 dated December 6, 2001, the CEO, Ministry of Housing reported that the Ministry was satisfied that no evidence of fraud has been

determined as reported in Audit report GAD/14//01(54) dated December 4, 2001. According to the memorandum this was based on a meeting with relevant personnel from the Ministry of Housing, L&J, Ministry of Budget Management and the Belize Social Security Board.

Based on the aforementioned, the Office of the Auditor General re. AUD 314/VOL11 (102) dated January 4, 2002 had requested the relevant particulars in regards to the \$13,069.99 which was unaccounted for by the L&J Company. To date said information has not been submitted to the Office of the Auditor General for verification.

As a result of the audit of the collection agencies employed by the Housing and Planning Department, the Office of the Auditor General suggested the following: -

- a. If the Government has no intention of renewing the agreement with CMS then this should be done explicitly in writing to the contractor emphasizing immediate stoppage of collection on housing loans for the Government of Belize. Perhaps consideration should be given for the strengthening of the revenue unit at the Housing and Planning Department including recruitment of a bailiff to follow up on outstanding housing loans.
- b. The Finance Officer should conduct frequent internal checks over activities of personnel to ensure that officers are discharging their duties and responsibilities particularly the updating of loan collection information.

Home Improvement Grant – \$10,000

Perusal of payments created and approved by the Housing and Planning Department, Belize City, unearthed a \$10,000.00 Home Improvement Grant paid to a Contractor, vide Smart Stream Voucher #0-09934 dated 24th October 2007 in respect of a homeowner of New Road, Belize City.

The housing grant application form was approved by the Director of Housing and Planning on 18th October, 2007. The purpose indicated on the application form was to construct a two-bed room plycem house.

The Office of the Auditor General questioned what authority the Director of Housing and Planning had to approve housing grants of such value.

In addition, the Audit Office requested the criteria utilized by the Director and/or the Ministry of Housing to determine individuals eligible for housing grants of such value. This information is critical to the audit process in order to assess whether the ministry and department were complying with established policies and guidelines.

A project file was not maintained hence the following were not presented for inspection:-

- a. Contract
- b. Estimates of the cost of construction
- c. Inspection reports of the supervision unit at the Housing Department

A photocopy of the respective invoice dated October 17th 2007, signed by a Building Supervisor and the Director of Housing was duly attached to the payment. The invoice indicated that the payment to the contractor was for materials and labour for constructing the two-bedroom Plycem House.

On 5th June 2009, personnel from the Office of the Auditor General and the Building Supervisor visited the housing project and verified that it was completed and occupied. However, as mentioned before no estimates or specifications were provided for the Auditors to verify whether the contractor constructed the house to the specifications agreed to by the department.

The building supervisor informed the auditor that the house was already constructed when he and the Director visited the site. According to him, the grant application form was given to the homeowner for her completion and signature during the site visit although the house was already constructed.

The Director informed the Auditor that each area representative received \$10,000.00 for issuance of housing grants to their constituents. The area representative in this case directed that a \$10,000.00 housing grant be paid to the contractor on behalf of the homeowner for construction of the plycem house. He further explained that the house was already constructed prior to the grant payment to contractor and based on the approval of the area representative.

Given the information provided by the Building Supervisor, the Office of the Auditor General questions the criteria utilized and purpose of the \$10,000.00 grant approved to the homeowner since it was apparent that she already had a house.

Suspected Fraud- Acting Finance Officer and Office Assistant- \$11,560.00

During the course of a 2009 routine audit inspection of the Housing and Planning Department, Belize City, the Office of the Auditor General was informed by the Chief Executive Officer, Ministry of Housing and Urban Development of suspected falsified payments processed by the Ministry re. Memorandum CON/GEN/3/2009 dated 8th May 2009.

As a result, the Office of the Auditor General conducted an investigation to determine: -

- a. Whether the allegations were bona fide. If affirmative, quantify the amount involved, the circumstances and suspected official(s) responsible.
- b. Assess the internal control systems in place and suggest improvements if and where applicable.

Perusal of accounts payable invoices and respective source documents maintained by the Ministry of Housing and Urban Development revealed that the following four (4) payments which totaled \$8,560.00 were made payable to individuals for provision of mechanical parts and services which were not requested, sanctioned, or provided by the purported vendors.

VENDOR	DATE	SMARTSTREAM VOUCHER #	COST CENTER	ITEM	AMOUNT	PARTICULARS
S G	18/03/09	0-18505	33051	34204	\$2,000.00	Maintenance/supply of parts for BZ B-1194
P P	21/4/09	0-10374	33051	34204	\$2,000.00	Supply of vehicle parts – BZ B-1614
P P	21/4/09	0-10375	33051	34204	\$1,760.00	Supply of tires to BZ B-1614
S G	28/04/09	0-10379	33051	34204	\$2,800.00	Repairs & Mtce to BZ B-1366
					\$8,560.00	

The four accounts payable invoices were created by the Office Assistant, and approved at the first level by a First Class Clerk, and the second approver was an Acting Finance Officer.

In all four cases the services and parts were not requested by the Director of Housing and Planning although the license plates for the three vehicles quoted on the payments were in respect of vehicles attached to the Housing and Planning Department in Belize City.

The Director of Housing and Planning denied requesting the mechanical services/parts listed on the respective purchase orders and accounts payable invoices.

In addition, the inspecting audit officer observed an additional accounts payable invoice made payable to a person S G for \$3,000.00 in respect of a home improvement grant purportedly approved by the Minister of Housing as evidenced by a signature which appeared to be his.

VENDOR	DATE	SMARTSTREAM VOUCHER #	COST CENTER	ITEM	AMOUNT	PARTICULARS
S G	23/02/09	0-09851	33051	85006	\$3,000.00	Home Improvement Grant

Further investigation revealed that the Minister of Housing did not approve the home improvement grant application form. Discussion with the payee revealed that he did

not apply for a housing grant but instead was asked to provide an authority and identification card by the Office Assistant to collect the proceeds of the grant.

Once again the accounts payable invoice in respect of the housing grant was created by the Office Assistant, approved at the first level by a First Class Clerk, and the second approver was the Acting Finance Officer.

Scrutiny of the Treasury Department's cheque register proved that the Office Assistant retrieved the five cheques from the Belmopan Sub Treasury.

The Treasury Department was only able to produce three (3) of the five (5) returned cheques from the Belize Bank as illustrated below: -

PAYEE	CHEQUE	DATE	SMARTSTREAM VOUCHER #	VOUCHER DATE	AMOUNT	ID PARTICULARS RECORDED ON CHEQUE
S G	8024740	19/3/09	0-18505	18/03/09	\$ 2,000.00	0-00204353
S G	8026862	30/4/09	0-10379	28/04/09	\$ 2,800.00	0-00186811; 0-00204353
S G	8021970	24/2/00	0-09851	23/02/09	\$ 3,000.00	0-00186811
\$ 7,800.00						

The Office Assistant's purported signature and his Belize Social Security Card Identification number were on two of the returned cheques (8026862 and 8021970) presented by the Treasury. His signature and another person's Social Security Identification Number were on the third cheque. The other person informed the Auditor that he gave the Office Assistant his Social Security Card and it was not returned.

The following observations were made in regards to these suspected fictitious payments:

- a. The Ministry of Housing apparently approved that the Office Assistant be granted security access to perform duties of a Second Class Clerk, without authority.

- b. The payment process as outlined above was not adhered to. There were no approved requisition forms from the Director of Housing requesting the services/parts included in the apparent fictitious invoices.
- c. Audit investigation revealed that the Housing and Planning Department did not utilize the services of either of the persons in whose names payments were made for maintenance of the departmental vehicles. The vehicles in question were BZ B- 1614, BZ B- 1194 and BZ B- 1366.
- d. Research made at the Sub-Treasury in Belmopan, unearthed that the Office Assistant was the individual who signed for and retrieved all five cheques with authorities which appeared to be from the recipients and stamped by a Justice of the Peace.
- e. Three of the five cheques in respect of these suspected fraudulent payments were cashed at the bank by the Office Assistant.
- f. Discussion with the persons in whose names the payments were made revealed that they did not provide any such service and did not collect any monies in regards to the aforementioned payments.
- g. The five suspected fraudulent payments were approved by a First Class Clerk and an Acting Finance Officer.

Based on the above findings, the Office of the Auditor General suggested the following:

- a. These invoices were apparently fictitious therefore action in accordance with Financial Order #603 should be taken. It is imperative that this matter be reported to the Commissioner of Police for necessary action.
- b. In accordance with Section 24 of the Finance and Audit Reform Act 2005 that the monies defrauded by the culpable officer(s) be recovered.

- c. That the granting of security access on the Smart Stream System to officers below the level of a Second Class Clerk should be discontinued since these officers may not have acquired the requisite training and skills to properly carry out their functions and responsibilities.

Ministry of National Security

Suspected Fraud- First Class Clerk -\$26,035.67

In response to a request by CEO Ministry of National Security through his memorandum P/12/09(30) VOL.II dated 19th May 2009 in which allegations of suspected fraudulent payments were documented, the Office of the Auditor General conducted an investigation to: -

- a. Establish whether the allegations were valid. If affirmative, quantify the amount involved, the circumstances and suspected official(s) responsible.
- b. Assess the internal control systems in place and suggest improvements if applicable.

Perusal of accounts payable invoices and respective source documents maintained by the Chief Executive Officer, Ministry of National Security in respect of period December 2008 to May 2009, disclosed that eight (8) payments which totaled \$26,035.67 were made payable to a person(C C) for items not requested or received by the Ministry.

					APPROVER	
PAYEE	VO. NO.	DATE	AMOUNT	PARTICULARS	LEVEL 1	LEVEL 2
C C	0-03965	17-12-08	\$ 1,319.60	Food supplies for Coast Guard.	G. O	A. M
C C	0-03990	22-12-08	\$ 2,290.20	Food supplies for Coast Guard.	G. O	M. P
C C	0-04011	02-01-09	\$ 2,146.10	Food supplies for Coast Guard.	G. O	A. M
C C	0-04180	22-01-09	\$ 2,940.30	Food supplies for Coast Guard.	G. O	A. M
C C	0-04470	20-02-09	\$ 3,197.70	Food supplies for Coast Guard.	G. O	A. M
C C	0-04570	02-03-09	\$ 3,663.00	Food supplies for Coast Guard.	G. O	A. M
C C	0-05052	04-05-09	\$ 5,992.91	Food, lube & household items for Coast Guard	G. O	M. P
C C	0-05106	07-05-09	\$ 4,485.86	Lubricants & Oil for Coast Guard	G. O	M. P

\$ 26,035.67

Audit verification with an official of the Coast Guard revealed that the items paid for vide the above eight (8) suspected fraudulent payments were not requested or received by that Unit.

All eight invoices were created in Smart Stream with the profile of a Second Class Clerk, who submitted a written report clarifying that she did not create any of the eight apparently fictitious payments to the purported Vendor, C C. In fact she claimed that the First Class Clerk knew her password since he helped her initially set it up. She further explained that after she changed her password it was shared with the said First Class Clerk.

As illustrated in the above table, all eight suspected fraudulent payments made payable to Vendor C C were approved at the first level in Smart Stream by the First Class Clerk. As a First Class Clerk he was delegated the responsibility to approve at the first level by the Chief Executive Officer of that Ministry.

Four payments were approved by an Administrative Officer, who apparently approved payments in the absence of the Finance Officer. In all four cases the Administrative Officer claimed that the First Class Clerk presented the required supporting documentations prior to approvals.

The other three (3) payments were approved by the Smart Stream profile of the Finance Officer, who denied having approved the three payments. As reflected in the discussion section of this report, she admitted that she kept her Smart Stream profile opened during the day. She claimed that her room remained locked when she was not in, however, the First Class Clerk had keys to it since he was a senior official in the Ministry.

The Finance Officer alleged that the First Class Clerk destroyed the supporting documents in respect of the eight suspected fraudulent payments i.e. requisitions, purchase orders and suppliers' invoices.

In the absence of the hardcopy supporting documents, the Office of the Auditor General had to work with Smart Stream Invoices which were reprinted, returned

cheques from the Treasury Department and testimony given by various Ministry officials.

An inspection of the Belmopan Sub Treasury's Cheque Register confirmed that Vendor C C picked up all eight cheques in respect of the eight suspected fraudulent payments. In all eight instances his identification particulars were recorded by the respective Treasury Department official.

Perusal of the returned cheques in respect of the aforementioned payments revealed that a signature purportedly belonging to C C was on the eight cheques with the identification particulars consistent to those recorded by Treasury officials. It therefore appeared that C C cashed the eight cheques at the Belize Bank Belmopan Branch.

Based on the above findings, the Office of the Auditor General suggested the following: -

- (i) A tender process should be implemented to identify potential vendors to provide items for the Ministry of National Security. Such approved vendor list should be circulated to personnel to avoid such recurrences.
- (ii) That training programs be conducted to ensure that all officers of the Ministry are more cognizant of pertinent regulations and operations of the Ministry. The sharing of Smart Stream password should also be discontinued immediately.
- (iii) Officers authorizing payment without proper documentation should be held accountable, as stipulated by Financial Order #373
- (iv) Stricter control should be exercised to safe guard all accounting records in accordance with Store Orders #2.
- (v) In accordance with Section 24 of the Finance and Audit Reform Act 2005 that the monies defrauded by the culpable officer(s) be recovered.

Anti Drug Unit- Belize City Police Department

Suspected Irregularities – Police Sergeant -\$910.00

On April 1, 2009, the Office of the Auditor General conducted a review of the requisition and payment processes of the Anti Drug Unit (ADU) of the Belize Police Department in respect of the period April 1st 2008 to 31st March 2009.

The objectives of the audit review were to: -

- i. Determine whether items purchased and disposed of were accounted for and that claims honored were in accordance with pertinent regulations.
- ii. Assess the internal controls in place and recommend modifications if and where practical.

Scrutiny of Smart Stream payments revealed that a sergeant attached to the ADU was paid five (5) subsistence allowances, which totaled \$910.00, supported with claim forms which had suspected fictitious travelling particulars recorded thereon as illustrated below: -

SMARTSTREAM INVOICE #	DATE	VOUCHER #	AMOUNT	DESCRIPTION
BPED- SUBSISTENCE	18-Aug-08	018449	\$150.00	PAYMENT FOR SUBSISTENCE ALL'CE 1,2, 6, 7, 8/8/08 -- \$150.00
BPED- SUBSISTENCE	4-Sep-08	018565	\$150.00	PAYMENT FOR SUB ALL'CE - 19,21,22,23,24/8/08 -- \$150.00
BPED- SUBSISTENCE	2-Oct-08	018798	\$240.00	PAYMENT FOR SUB ALL'CE 18,19,23,24,26,27,28,29/9/08 -\$240.00
BPED- SUBSISTENCE	17-Nov-08	019186	\$160.00	PAYMENT FOR SUB ALL'CE 3, 5, 7, 9, 11/11/08 ---- \$160.00
BPED- SUBSISTENCE	9-Dec-08	019438	\$210.00	SUB ALL'CE 29-30/11, 2-3/12,6- 8/12/08

\$910.00

Evidence garnered confirmed that the sergeant did not leave his station thus was not entitled to the allowances paid. Comparison of his subsistence claims as against particulars recorded in the Police Station Diary (PSD) and vehicle logbook highlighted the discrepancies.

The comments field of invoices and supporting documents revealed that the officer's official means of conveyance while away from his station were vehicles BZB-1017 and BZB-1591.

Verification against the respective logbook for vehicle #BZB-1017 and BZB-1591 which were presented for inspection revealed that said vehicles were utilized for patrols in Belize City. This further substantiated that the claims made by the officer were apparently false.

In addition to the five suspected fraudulent payments which totaled \$910.00, the following six (6) payments, which totaled \$850.00 were seen on the Smart Stream transaction details and were also considered suspicious since no records were available to prove the officer actually left his station: -

INVOICE #	DATE	VOUCHER #	AMOUNT	DESCRIPTION
BPED-SUBSISTENCE	2-May-08	017864	\$100.00	SUBSISTENCE ALLOWANCE 23-25/5/08
BPED-SUBSISTENCE	15-May-08	017847	\$150.00	PAYMENT FOR SUB ALL'CE 11-15/5/08
BPED-SUBSISTENCE	2-Jul-08	018115	\$120.00	PAYMENT FOR SUBSISTENCE ALL'CE 18,19,20,21/6/08 -- \$120.00
BPED-SUBSISTENCE	22-Jul-08	018247	\$120.00	PAYMENT FOR SUB ALL'CE 15, 16, 17 & 18/7/08 -- \$120.00
BPED-SUBSISTENCE	31-Oct-08	019071	\$210.00	PAYMENT FOR SUB ALL'CE 16,20,21,23,24,26,27/10/08
BPED-SUBSISTENCE	10-Mar-09	020757	\$150.00	PAYMENT FOR SUB ALL'CE 16,21,23,25,26/02/09 --- \$150.00
			\$850.00	

A Superintendent of Police approved all eleven (11) subsistence claim forms honored by the Police Department in his capacity as Head of ADU. A First Class Clerk and a Finance Officer approved the actual Smart Stream payments.

Based on the findings of the audit the following was suggested: -

- a. The Commissioner of Police initiates action in accordance with Financial Orders #601 to 605.
- b. That pertinent policies and regulations particularly Financial Orders and Public Service Regulations be disseminated to staff enabling awareness to improve compliance.
- c. That it be mandatory that the Head of ADU verifies the respective records such as Police Station Diary to ensure that subsistence claims submitted for approval are justified.

Police Belize City

Suspected Fraud- Firearms Clerk -\$2,450.00

On the 11th November 2008 Audit received information pertaining to three fraudulent receipts in connection with firearms licences that were issued in the year 2007. As a result an investigation was conducted on Revenue Collectors Receipts issued during the period December 2006 to December 2007 to determine:

- a. The number of fraudulent receipts not brought to account and the responsible officer (s) for such irregularities;
- b. The amount of unlicensed firearm holders;
- c. Whether the internal controls and policies as laid down by the Police Department were working as outlined.

An examination of original receipts issued to persons in Belize City and Belize District for the months December 2006 to December 2007 unearthed the below listed fourteen receipts which reflected differences between the original receipts, the cashbook and the triplicate copies of receipts.

DATES	RECEIPT NO	PARTICULARS	ORIGINAL RECEIPTS	CASHBOOK/ COPIES OF RECEIPTS	DIFF
26.9.07	218535	Received from Michael Feinstein for license one firearm 30-30 melin	\$300.00	\$150.00	\$150.00
26.9.07	218536	Received from Michael Feinstein for license D 243 Sig- Sour rifle	\$300.00	\$150.00	\$150.00
2.9.07	218537	Received from Michael Feinstein for license D22 Merlin & 12 Gauge Winchester	\$600.00	\$300.00	\$300.00
9.8.07	174906	Received from Sean Craig Feinstein One 7.65/32 Sig Sour 230 pistol	\$225.00	\$150.00	\$75.00
9.8.07	174907	Received from Sean Craig	\$225.00	\$150.00	\$75.00

		Feinstein one license D 9m Sig- Sein P-226S pistol			
9.8.07	174908	Received from Sean Craig Feinstein one license D 12 Gauge Berellie	\$450.00	\$300.00	\$150.00
9.8.07	174910	Received from Sean Feinstein one license D 243 Reyer M 77447	\$900.00	\$600.00	\$300.00
18.9.07	203969	Received from Mary E. Maestre one license D 38 S Sew Revolver & one 9mm S/W Pistol	\$450.00	\$300.00	\$150.00
18.9.07	203970	Received from Mr. Steve Maestre Three license guns D 32 colt pistol, 38 Special Revolver & D 12 Gauge Shotgun.	\$1170.00	\$945.00	\$225.00
24.9.07	209141	Received from Mr. Stephen L. Thompson one Gun license D 9m m 26 pistol	\$500.00	\$75.00	\$425.00
24.9.07	209186	Received from Mr. Hui Shang Lee one license D12 Gauge 380 Pistol	\$450.00	\$300.00	\$150.00
8.10.07	218805	Received from Mr. Huang Ling Zhan .38 S&W Special Revolver	\$225.00	\$150.00	\$75.00
9.10.07	218830	Received from Mr. Yen Pei Yang one license D 12 Gauge Shotgun	\$300.00	\$150.00	\$150.00
9.10.07	218831	Received from Mr. Yen Pei Yang one license D 38 Special S7W Revolver	\$225.00	\$150.00	\$75.00

Audit attempted to locate other receipts but was unsuccessful because:

- i. The Department did not maintain a file for each license holder and as a result not all gun owners had a personal file;
- ii. Some addresses of the gun license applicants reflected in the Firearms Return Register were incorrect;
- iii. The phone numbers on the Gun License Copies were not always accurate.

Audit noted that although the Finance Officer conducted regular checks on the cashier there was no check conducted on the work of the Firearms Clerk thus ignoring the requirements of internal control in this important function.

Additionally, when requested Audit was not presented an official list of the Firearm License Holders from the Headquarters in Belmopan and the Firearm Return Register presented to Audit was very limited in that it lacked vital information, including:

- a. The Licence Approval Reference/Date
- b. Receipt number, date and amount
- c. Outstanding Licence

Audit requested a copy of the Computerized Firearms Return Register for period October 2003 to November 2008, however at the time the investigating Audit Officer was only presented with the Firearms Return Register for period October 2003 to May 2008

Audit also requested copies of the Firearms License Approval Letters for the years October 2003 to November 2008 but only received for period January 07 to November 08. No Firearms License Approval Letters were presented for the period October 2003 to December 2006.

Audit later received a copy of the official list of all registered Firearms License Holders in the country. This list was compared with the information in the Computerized Firearm Return Ledger and it was revealed that there were 345 new Firearm Holders who were not on the official approved firearm license list.

Further review of the Computerized Firearm Return Register disclosed that there were ninety-three (93) cases where gun holders did not pay for their Firearms Licenses during the period under review.

Ministry of Natural Resources

Arrears of Revenue- Forestry Belmopan-\$38,523.69

During an Audit inspection of the accounting records and other associated documents maintained by the Department of Forestry, Belmopan during the period 1st April 2002 to March 2009, it was discovered that the following individuals and organizations owed amounts for royalties incurred during operations of licenses issued.

Name	Date Issued	Type of License Issued	License Number	Total due
Adolfo Herrera	17 July 2008	Salvage License	58 for 2007	1,089.47
Agua Caliente Management	18 July 2008	Salvage License	10 for 2006	372.92
Alberto Coleman	17 July 2008	Salvage License	25 for 2001	234.80
Arnoldo Williams	17 July 2008	Salvage License	41 for 2002	1,784.00
Ben Doerkson	18 July 2008	Private Forest License	09 for 2002	35.40
Bernard Dubon	17 July 2008	Forest License	32 for 2003	1,154.00
Boom Creek Logging Association	18 July 2008	Forest License	12 for 2007	281.97
Carlos Galvez	18 July 2008	Salvage License	10 for 2002	460.00
Domingo Bah	18 July 2008	Forest License	09 for 2007	137.11
Dwayne Tulcey	18 July 2008	Salvage License	21 for 2004	477.79
Enfield Moreira	18 July 2008	Salvage License	44 for 2005	421.80
Everette Genus	18 July 2008	Forest License	04 for 2006	1,339.15
Gerald Parham	17 July 2008	Salvage License	27 for 2002	734.35
Hezron Cadle	17 July 2008	Salvage License	28 for 2006	1882.36
Hezron Cadle	17 July 2008	Salvage License	29 for 2006	290.36
Jorge Fuentes	18 July 2008	Forest License	04 for 2005	4,768.35
Leopoldo Romero	17 July 2008	Salvage License	11 for 2004	380.28
Mateo Coc	18 July 2008	Salvage License	45 for 2002	430.00
Manuel Ishim	17 July 2008	Salvage License	07 for 2004	243.30
Nestor Chinchilla	18 July 2008	Salvage License	33 for 2002	1,514.21
Rudy Juan and Manuel Cruz	17 July 2008	Salvage License	39 for 2007	3,015.88
Ruben Canelo	18 July 2008	Forest License	21 for 2005	588.87
Victor Caliz	18 July 2008	Salvage License	49 for 2003	597.87
The Wood Depot	17 July 2008	Long term Forest License	01 for 2003	12,790.85
				\$38,523.69

Although efforts were made to carry out field inspections and assessment prepared and issued to licensee, the system in place lacked the ability for the efficient collection, arrears appraisal and follow up of delinquent licensees. The following was practiced in respect to the assessment and collection of royalties:

- (I) Licensee requested officers from Forestry to come in to do assessment of extracted forest products. Aside from when Forestry was invited, officers also conducted frequent patrols

within their respective zones to observe what operations were taking place in these areas with respect to extraction of forest produce. The Forest officer would then conduct the assessment taking all pertinent information, including the length and girth of logs or the tonnage where necessary.

- (II) This information would then be used to calculate royalties due to the Forestry Department.
- (III) The calculation was then taken to the Forestry Office, put on the Licensee's file and at the end of the month, all calculations were tallied and a bill subsequently created outlining arrears of royalties to Government of Belize.
- (IV) This bill would then be sent via post to the licensee with the expectation that they visit the nearest revenue center (Treasury) to pay their bill and return with the receipt for the update of the accounting records of the Forestry Department.

Efforts to collect outstanding arrears appeared non-existent. During Audit's inspection, it was noted that one particular licensee "The Wood Depot" was in arrears of \$12,790.00 since July of 2008. What was striking to Audit about the above arrears was the fact that "The Wood Depot's" head office is located directly across the street from the Forestry Office in Belmopan. The proximity of both offices, coupled with the fact that arrears had accumulated since 2003 on a long-term forest license displayed that there was little or no effort to collect arrears of royalties owed to the Government of Belize. It also appeared that communication between the licensee and the Department of Forestry was poor.

As part of the audit process, Audit inquired as to the responsibility for the implementation of the revenue collection and accounting system that was being used. All indications to Audit was that the system (Microsoft Access) presently in use, was implemented by the technical staff of the Forestry Department. From Audit's perspective, this system was adequate for the recording and tracking of revenue. It was noted however, that there was little or no advice offered to the staff from an

accounting standpoint. On further questioning of the staff, it was revealed that neither the Accounting Officer, or any of his/her delegates in the accounting grade, ever visited the Forestry Department on Forest Drive Belmopan since June 2007 with intent to view the systems in place to ensure its accuracy for the recording, accounting of revenue and assessment and recovery of arrears of revenue.

The absence of the occasional injection of good accounting principles into the revenue operations of the Forestry Department has cost the Government of Belize not only financial losses, but the loss of integrity from licensees who are of the opinion that they can pay when and how much they want and get away with it. It also put an unnecessary burden on the technical staff as they are of the opinion that their fieldwork is not being rewarded.

As a result of the above findings, the following recommendations were made:

- (a) There be consultation between the Accountant General and Finance Officer, Ministry of Natural Resources with a view to establishing a relationship that will allow staff of the Forestry Department to view all transactions related to revenue collection of royalties.
- (b) A monthly reconciliation exercise should be conducted to accurately establish, the licensees that pay royalties in contrast to those delinquent licensees.
- (c) (Access Account) be updated at least once monthly to establish those delinquent licensees with a view to remind them of their obligation and mitigate the chances of arrears growing to totals that are not manageable.
- (d) Quarterly meetings are held to discuss future progress or problems with collection of revenue, and discuss methods and approaches for improving and becoming more efficient.

Magistrate Court- Belize City

SUSPECTED FRAUD –\$ 3,435.00-First Class Clerk

On 9th July 2009, the Office of Auditor General received a memorandum MAG/08/09 (15) dated 8th July 2009 from the Chief Magistrate regarding suspected financial irregularities at that office.

Based on the Chief Magistrate's report, an investigation was immediately launched at the Magistrate Court, Belize City to:

- a. Confirm the existence of financial irregularities;
- b. Determine the circumstances surrounding the financial irregularities;
- c. Determine who perpetrated the alleged irregularities;
- d. Recommend improvements if and where necessary.

Audit was able to confirm that between 15th May 2008 and 9th January 2009 there were seven cases totalling \$ 3,435.00 in which the cashier, a First Class Clerk, issued either handwritten unofficial receipts or fictitious computer generated receipts which were not brought to account in the cashbooks.

Audit noted that the Magistracy had implemented its own computerized accounting system without input from the Office of the Auditor General as required by Financial Order 658 and made the following recommendations:

- a. That the matter is reported to the Police in accordance with Financial Order 602.
- b. That the Magistrate Court should ensure that proper training is provided for the staff in accordance with the Case Management System Manual.
- c. The Magistrate Court should modify the present policies to strengthen the internal controls and ensure that it is standardized across the courts.
- d. That notices advising members of the public to accept official receipts in respect of sums paid are posted in accordance with Financial Order 84.

Chapter 5

Audit Observations on City, Town Councils and other Statutory Organizations

Belize City Council

Overpayment of Salary-\$69,231.29- Mayor Belize City Council

Examination of salaries and allowances paid to the Mayor of Belize City for the period March 2006 to 31st December 2008 revealed that she was overpaid \$69,231.29. This was as a result of \$8,900.00 per month paid to her instead of the approved \$6,000.00 per month. Details of monthly payments are shown below:

\$3,000.00 salary per month paid from payroll
\$5,400.00 stipend per month paid from Finance
\$500.00 per month paid as telephone allowance

According to a copy of the City Council's Minutes of Meeting held on the 17th March 2006 (provided by the Ministry of Local Government), the Council met and agreed to the following:

"Councillors Agreement for 2006-2009 Stipends/Allowances:

Mayor \$6,000/month stipend

Allowances: Mayor will continue to get special gas allowance."

If payments were made as per the Minutes of Meeting the Mayor should have received a total of \$204,000.00 for the period March 2006 to 31st December 2008 instead of the \$273,231.29 that she was actually paid. Please note that this amount did not include payments made for the period March 2006 to September 2006 from Finance, due to the fact that the manual cashbook could not be located. The Cashbook was presented at the commencement of the audit. However, it could not be located thereafter in order to extract the information that was needed regarding the Mayor's salary. This was brought to the attention of the Financial Manager and the Internal Auditor but their attempts to locate the cashbook were unsuccessful.

March 2006 to December 2006 - \$ 6,000.00 x 10 months =	\$60,000.00
January 2007 to December 2007 – \$6,000.00 x 12 =	\$72,000.00
January 2008 to 31st December 2008 - \$6,000.00 x 12 =	<u>\$72,000.00</u>
Total	\$204,000.00

The payments made from payroll were for the period March 2006 to 15th October 2008. According to the extraction made from payroll records by the Financial Manager and confirmation from him, the 15th October 2008 was the last date that the Mayor was paid salary from payroll.

The amount of \$273,231.29 included \$19,000.00 she received as vacation grant for the period as stated below.

Voucher number	Amount	Cheque number	Date
301-2/35/06-07	\$5,000.00	01000	4 th January 2007
301-2/407/07-08	\$5,000.00	00501	25 th July 2007
301-2/130/08-09	\$5,000.00 (for 2007-2008)	03274	7 th April 2008
301-2/219/08-09	\$4,000.00 (for 2007-2008)	06561	17 th November 2008

As can be seen the Mayor received vacation grant twice in 2007 and 2008. It was noted that the aforementioned minutes did not approve that a vacation grant be paid to her annually.

She also received \$2,502.09 in payment from the transport allocation vide voucher 301-3/492/07-08 and cheque number 00401 dated 31st October 2007.

In addition, \$1,500.00 was paid to her for telephone and fuel for November 2008 vide voucher 301-1/230/08-09 and cheque number 06572 dated 17th November 2008. It was observed that her assigned vehicle E-1568 and also C 001 registered in her name and the name of another person received fuel on a regular basis which was met from the Council's funds.

Cashbook (Revenue)

The Council's cashbook was computerized in 2006 although the Auditor General was not informed of this change from a manual system to an electronic one.

Inspection of the cashbook for the period April 2006 to December 2008 revealed the following unsatisfactory features:

- (i) Surplus cash was not paid in. This contravened Financial Order 81, which states in part “Any surplus found in official cash shall be immediately paid into Revenue and a report made to the Accounting Officer.” Audit undertook the task of extracting the monthly surpluses and a total of \$117,233.04 was arrived at as opposed to \$2,761.91 stated on the reconciliations prepared by the Council for the abovementioned period.
- (ii) Shortage of cash was not dealt with in accordance with Financial Order 601 which states in part:

“Every Public Officer is duty bound to bring to the notice of his superior officer without delay for notification to the Accounting Officer, any loss, shortage, irregularity, fraud, theft, failure or delay affecting the funds or property of government or for which government is responsible. The hiding of an irregularity or loss of any kind shall be subject of severe disciplinary action against the officer(s) responsible.”

As with the surpluses, extraction of the shortages was done and the amount of \$93,422.56 was found while the Council’s amount was \$12,454.36.

- (iii) Monies were taken out of daily collections received by the cashier, and treated as “under deposits” at the end of the particular day. According to the Financial Manager these monies were utilized to make payments for services and purchase items. Analysis of the under deposits revealed that a total of \$594,723.52 was used from collections covering the period 2006 to 2008 which was not brought to account in the Council’s record of accounts.

Not all the cashier’s reconciliations were presented, therefore it could not be established that there were under deposits for the period and dates shown below:

January 2006
February 2006

March 2006
 1st June 2006
 2nd and 3rd, 9th, 11th, 12th, 13th, 16th, 17th, 18th, 19th, 20th, 23rd, 24th, 25th,
 26th, 27th, 30th and 31st October 2006
 1st, 4th and 5th December 2006
 3rd, 18th and 21st May 2007
 20th and 21st August 2007
 3rd and 4th September 2007
 March 2008
 2nd June 2008

Bank Charges

For the period October 2006 to December 2008 the Council paid a total of \$2,003,529.19 in bank charges, which included loan payments, service charges, interest charges on overdrafts and credit card charges, with credit card charges and or commission amounting to \$8,921.10. These charges for credit card were due to customers who paid their bills via their credit cards. The Council did not include service charge to customers for the use of the credit card machine, therefore the Council absorbed this charge and is thus losing funds by accepting card payments. Since no bank statement was presented, it was impossible for Audit to ascertain how the amounts paid out in other bank charges were arrived at.

Fees Written Off

For the year 2007, a total of \$7,575.00 was written off from a Group of Companies' accounts as a result of "Good Partnership" in supporting the Council. The authority was given by a Councilor and was issued on work order number 42 of 2007 dated 25th September 2007. The pertinent accounts are listed below:

Account Number	Name of Business	Assessment	Amount Paid	Amount written -off
592304		\$9,500.00	\$7,500.00	\$2,000.00
464213		\$6750.00	\$6000.00	\$750.00
585451		\$8,250.00	\$7,500.00	\$750.00
463056		\$6,750.00	\$6,125.00	\$625.00
463279		\$3,750.00	\$3,000.00	\$750.00
585109		\$5250.00	\$3000.00	\$2250.00
5855117		\$1,800.00	\$1,475.00	\$325.00
585118		\$375.00	\$250.00	\$125.00
Total		\$42,425.00	\$ 34,850.00	\$7,575.00

Audit requested the Council to indicate the kind of support that was provided to the Council by the Group of Companies that enabled them the privilege of having their balances written off.

In 2008, assessments totaling \$41,750.00 was written off for the said group of companies by the same Councilor. A breakdown of the assessments that were written off can be seen below:

Account Number	Business Name	Assessments written off
585116		\$3,750.00
463279		\$3,750.00
585109		\$5,250.00
592304		\$9,500.00
593419		\$4,500.00
464213		\$6,750.00
585451		\$8,250.00
Total		\$41,750.00

In addition, a number of other businesses were given incentives by the same Councilor totaling \$72,745.00 with respect to Trade License fee exclusive of the assessment vide a letter dated the 8th November 2007 and copied to the Trade Licensing Board.

In discussion with the Councilor the Auditors asked about the rationale for the write off of balances owing by the Group of Companies. According to her the decision was based on a letter received from the Group of Companies seeking consideration and that this was done with the knowledge of the Mayor and was also discussed at the Council's Caucus Meeting and therefore all members of the Council were aware of everything that she did in her capacity of Deputy Chair Person of the Trade Licensing Board and Councilor responsible for revenue.

No minutes of meeting related to this were presented to audit.

In regards to the other businesses that were given incentives the Councilor explained that motor cycles, raincoats, rubber boots, pepper sprays, handcuffs, reflector traffic jackets, belts, filing cabinets and computers were received from these businesses.

In the case of one business establishment this was one of the businesses that were asked to pay their 2008 assessment in advance since the Council was strapped for cash. As a gesture a discount of \$25,000.00 was given for the early payment. Again, this was to the knowledge and approval of the Mayor and the other councilors.

When asked by which authority the Trade Licensing Board and the Council could write off amounts of such magnitude the councilor responded that the law does not provide for the Council to give any discount whatsoever.

Liquor License

No Minutes of Liquor Licensing Board Meetings were presented for 2003/04, 2004/05, 2005/06, 2006/07, April to June 2007 and August to December 2008.

Arrears totaling \$241,143.50 were extracted, with one account number 585468 for \$1,000.00 remained operational as at the time of the inspection. There was no indication in the other accounts as to whether they were operational or out of business. An explanation as to why these businesses were allowed to operate and accumulate arrears for their liquor licenses is required, as it is in contravention of Section 6(4) of the Liquor License Ordinance, which states:

“No license shall be issued, renewed or transferred unless the requisite certificate is produced, and the appropriate duty prescribed herein is fully paid by the applicant to the local authority or the District Officer.”

Advances

Examination of the advance register for 2007/08 reflected a balance of \$ 1800.00 in an account in the name of a city councilor as at September 2007. This was in respect of a medical advance of \$6,000.00 issued to him on 4th December 2006. No application form for the advance was found on file nor was there any indication of approval or how the advance was to be repaid. It was also noted that approximately two months had elapsed before the first repayment installment was made.

The advance register showed where repayments were made in respect of several months however no receipt/voucher numbers were inserted therein.

Further examination of the register shows the following:

Month	Amount repaid
February 2007	\$1,000.00
March 2007	\$800.00
June 2007	\$400.00
August 2007	<u>\$400.00</u>
Total Repaid	\$2,600.00
Amount received	\$6,000.00
Less repayment	<u>\$2,600.00</u>
Balance Owing	\$3,400.00

The balance should have therefore been \$3,400.00 and not \$1,800.00 as stated in the advance register.

Reconciliation of Advances

No reconciliation of advances was prepared and presented for the period reviewed. Audit therefore extracted balances totaling \$291,788.77 that was owed to the Council as at 31st March 2008. This amount included balances as far back as 1998 and 1999 and as current as 2006 and 2007.

Where the individuals are no longer in the employ of the Council, a concerted effort should be made to have them clear their balances even through legal action. In the event that all efforts prove futile, then action should be taken to have these balances along with those of deceased employees written off in accordance with Regulations 48 and 49 of the Belize City Council (Standing Rules and Orders) Regulations, 1969, SI 48 of 1969.

Cashbook (Expenditure)

A voucher 307-61/284/2006-07 and cheque number 02890 for \$1,500.00 dated 17th May 2007 was made payable to a staff member in respect of several staff members attending a protest. As a result Audit requested responses to the following questions:

- a. Why were staff members paid from the Council's funds for participating in a protest?

b. In addition, why was the cheque made payable to one individual employee instead of to the various employees of the Council?

Two other individuals were paid \$450.00 and \$400.00 respectively for protest vide vouchers 307-61/286/06-07 and 307/287/06-07 dated 17th May 2007. Audit therefore asked if the Council could indicate when they employed these two individuals, as the Auditors were unsuccessful in locating the names of these two persons on the Council's payroll.

Purchase of Security Scanners

The Council's Chief of Security received \$1,500.00 vide voucher 305-4/230/06-07 and cheque number 01156 dated 16th January 2007 for the purchase of six security scanners from Chetumal in Mexico. It was agreed that he would provide receipts in respect of the purchases on 15th January 2007. Audit requested the invoices and or receipts, however none was forthcoming. There was no indication that these scanners were ever taken on charge.

Garbage Disposal

A contractor received \$39,600.00 for bulldozer services in respect of garbage disposal during the months of January to March 2007 as detailed below.

Voucher number	Amount	Cheque number	Date
302-37/42/06-07	\$6,375.00	01007	5.1.07
302-37/168/06-07	\$6,625.00	01106	12.1.07
302-37/261/06-07	\$6,750.00	01185	19.1.07
302-37/355/06-07	\$6,500.00	01259	25.1.07
302-37/158/06-07	\$5,750.00	01517	7.2.07
302-37/287/06-07	\$4,625.00	01623	19.2.07
302-37/362/06-07	\$1,875.00	01693	23.2.07
302-37/508/06-07	\$1,100.00	02206	27.3.07
Total	39,600.00		

In addition audit noted that three companies, Belize Waste Control Limited, Sanitation Enterprise Limited and Belize Maintenance Limited did garbage disposal work for the Council and an employee received 70 to 80 gallons of fuel per month per month for his private vehicle to also assist with the disposal of garbage. As a result, Audit asked why another contractor was required to collect garbage.

Hire of Equipment

The individuals and company listed below were paid \$125,745.00 over the period January 2008 to December 2008 for the hire of equipment. The Council was asked to comment on why there was a need to hire the use of these individuals/company's equipments as the Council had its own equipment.

Name	Amount
G E	\$42,475.00
D R	\$26,825.00
L L	\$21,855.00
I O	\$34,590.00
Total Paid	\$125,745.00

Payments for Spare parts

Gentrac and D Trucking Center were paid a total of \$128,576.24 and \$178,264.27 respectively for spare parts for the years 2006, 2007 and 2008. No references were made on the vouchers of the vehicle/s that were supplied with the parts

Payments Made to Radio Talk Show

A total of \$10,100.00 was paid to Lik Road Talk Show between the period 31st October 2006 and 14th November 2007 for advertising and messages. In discussion with the Financial Manager it was learnt that payments were made to the Talk Show for hosting the Mayor when she appeared on the said show. The Council was therefore requested to provide an explanation, as it is understood that one is invited to a talk show and there is no fee/payment involved.

Fuel

Despite numerous requests made and promises made by the Financial Manager to secure Fuel Order Books for auditing, no exhausted fuel order books or logbooks were presented for any of the vehicles under the Council's care.

Fuel Expenditure

The amount expended on fuel for the period October 2006 to December 2008 was considered excessive. This was based on the quantity of fuel that was received within the timeframe of two days or a week, in addition to the two departments i.e., Mechanics and Works were housed on the same compound and could have shared the

bulk fuel purchased. A total of \$147,809.28 was expended for the period October 2006 to March 2007, while \$250,767.48 was spent from April 2007 to March 2008 and a total of \$282,629.32 was spent for April 2008 to December 2008 as follows:

Departments	October 2006 to March 2007	Financial year 2007/08	April 2008 to December 2008
Mayor's Office	\$26,547.90	\$24,993.83	\$23,651.09
Departments	October 2006 to March 2007	Financial year 2007/08	April 2008 to December 2008
Works	\$49,293.79	\$99,015.48	\$97,388.67
Mechanic	\$45,789.14	\$64,936.01	\$118,653.37
Sanitation	26,178.45	\$61,822.16	\$42,936.19
Total	\$147,809.28	\$250,767.48	\$282,629.32

The Council was asked to provide Audit with answers to the following questions:

1. Why so much was expended on fuel for Works Department, as this department was not functioning?
2. Why so much was expended on fuel for Sanitation Department? It was seen where three (3) companies were paid for sanitation work although no contract presented for Audit scrutiny. In addition, other individuals were paid for rental of their vehicles for garbage pick-ups.
3. What work was performed that required the amount of fuel utilized by these departments?

Contracts

Despite repeated requests and the Financial Manager's promise that all contracts would be presented, no contracts were presented for the following companies that may have signed contracts with the Council.

Belize Waste Control Management
Sanitation Enterprise Limited
Belize Management Limited

The contracts presented, totaling \$ 146,520.00 were for the following individuals and purposes:

Contract awarded to	Date	Conditions of contract	Amount
G A	5 th January 2007	Construction of sidewalk for craft vendors on North Front Street	\$63,000.00
J B	27 th March 2007	Filling of Lord Ridge Cemetery with 125 loads of filling material consisting of clay and sand blinding.	\$18,015.00
G F	28 th March 2007	Filling of Lord Ridge Cemetery with 100 loads of filling material consisting of clay and sand blinding.	\$14,750.00
E C	29 th March 2007	Filling of Lord Ridge Cemetery with 150 loads of filling material consisting of clay and sand blinding.	\$23,700.00
W L	28 th March 2007	Filling of Lord Ridge Cemetery with 75 loads of filling material consisting of clay and sand blinding.	\$10,355.00
W L	19 th August 2008	Clearing (cutting down of trees) of Lord Ridge Cemetery on both the North and South Perimeter.	\$16,700.00

Audit requested that the Council provide comments on the following;

- a. Was there a tender process whereby other individuals were made aware of and were allowed to bid on the contract for the cemetery?
- b. Why was there a need for more than one contract being issued for the filling of the cemetery? In audit's view the price per load of filling offered by one contractor was cheaper and as such that contractor should have been awarded the full contract.
- c. Were there other contracts made for the cemetery and or other projects?
- d. Payments were seen made to other suppliers but contracts were not presented to audit as follows:

Name	Amount	Service
C B	\$ 41,532.50	Upkeep of cemetery
H C	\$ 102,410.00	Street Maintenance, Upkeep of cemetery and Hire of equipment
Total	\$ 143,942.50	

It was observed where a contractor G A was advanced a mobilization fee of \$30,000.00 on the 16th January 2007 vide voucher 302 -31/224/06-07 and cheque number 01151 in connection with the contract for \$63,000.00 for the construction of sidewalk for craft vendors on North Front Street. This amounted to more than 47 % of the contract sum.

According to a section of the contract:

“If requested, an advance of 10 % of the contract sum will be provided to the contractor for the payments of installations, transport of equipment or purchase of materials”.

The Council was asked to provide Audit with responses to the following questions;

- i. Why the Council chose to ignore the condition in the contract concerning the mobilization fee and made the advance payment that was four (4) times in excess of what was agreed upon.
- ii. Was the job completed to the satisfaction of the Council, as it was noted that payments made to G A totaled \$59,849.40.

A sheet of paper attached to his contract indicated that \$5,000.00 was refunded by said contractor. The Audit Office therefore asked the Council if they could quote the receipt number (s) and date (s) that this amount was refunded as Audit could not verify said amount since the receipt number was not indicated on the sheet.

No contract was seen for payments amounting to \$13,030.00 (detailed below) made to W L for the upkeep of cemetery.

Date	Voucher number	Cheque number	Amount
5.9.08	304-50/118/08-09	05636	\$4,000.00
12.9.08	304-50/181/08-09	05686	\$4,000.00
7.11.08	304-50/132/08-09	06473	\$2,000.00
21.11.08	304-50/254/08-09	06598	\$2,000.00
19.12.08	304-50/436/08-09	07041	\$1,030.00
			\$13,030.00

Although it was seen where a contractor E C received the full amount (\$23,700.00) stipulated in his contract dated 29th March 2007, he continued to receive payments totaling \$7,060.00 up to November 2007 for the upkeep of the cemetery. In addition,

it was noted that he was also in receipt of payments for Street Maintenance (\$9,600.00 up to November 2007) and Hire of Equipment (\$7,950.00 up to December 2007). See details below.

Upkeep of Cemetery	Voucher Number	Cheque number and Date
\$900.00	304-50/345/07-08	03376 20/06/07
\$1,185.00	304-50/442/07-08	00538 27/07/07
\$1,875.00	304-50/304/07-08	00902 17/08/07
\$1,500.00	304-50/336/07-08	00249 23/10/07
\$1,600.00	304-50/498/07-08	00894 30/11/07
\$7060.00		
Street Maintenance	Voucher Number	Cheque number and Date
\$4,800.00	302-31/421/07-08	00335 26/10/07
\$3,000.00	302-31/60/07-08	00478 02/11/07
Street Maintenance	Voucher Number	Cheque number and Date
\$1,800.00	302-31/370/07-08	00768 16/11/07
\$9,600.00		
Hire of Equipment	Voucher Number	Cheque number and Date
\$1,200.00	304-36/427/07-08	01338 20/12/07
\$6,750.00	304-36/428/07-08	01338 20/12/07
\$7,950.00		

During the period 2006 to 2008 a total of \$599,565.51 was spent for the hire of equipment and purchasing spare parts as shown below.

To whom paid	Amount
G	\$128,576.24
D T C	\$178,264.27
G E	\$42,475.00
D R	\$26,825.00
L L	\$21,855.00
I O	\$34,590.00
S M C	\$17,895.00
E C	\$7,950.00
H C	\$1,600.00
S W	\$139,535.00
Total	\$599,565.51

This amount was noticeably high and when questioned, the Financial Manager informed Audit that “most of the time the Council’s vehicles were down at the repair shop” therefore the need to hire heavy duty equipment.”

In conversation with the Chief Mechanic, he disclosed that no records were maintained for the Council’s vehicles and equipments, which had not been working and were being repaired. This was the case, even though he had prepared monthly reports that were submitted to the Councilor responsible for Works to be used when the Council had its caucus meetings.

Contract- Planning, Works & Sanitation Department Building

A contract for the construction of the Belize City Council Planning, Works & Sanitation Department Building prepared November 8, 2006 was presented to Audit. The Contractor prepared and signed the document, however, it was not signed and dated by the Council nor was the contract price stated thereon. The total cost of the building (\$375,271.25) was noted on page seven (7) of the Cost Estimates for construction.

Scrutiny of the payments made to the contractor revealed that \$356,507.69 was expended on the contract as detailed below:

Date	Amount	Voucher number	Cheque number	Remarks
15.11.06	\$37,527.13	301-28/243/06-07	00409	Mobilization fee
5.2.07	\$56,618.04	301-28/57/06-07	01433	Payment 1
19.2.07	\$48,713.86	301-28/283/06-07	01619	Payment 2
2.3.07	\$30,520.92	301-28/49/06-07	01840	Payment 3
8.3.07	\$28,267.40	301-28/119/06-07	01909	Payment 4
26.3.07	\$23,183.22	301-28/501/06-07	02200	Payment 5
16.4.07	\$37,246.64	301-28/223/07-08	02406	Payment 6
25.4.07	\$48,758.40	301-28/373/07-08	02522	Payment 7
3.5.07	\$45,672.08	301-28/39/07-08	02684	Payment 8
Total expended	\$356,507.69			

The sum of \$337,744.13 as illustrated below should have been paid to the contractor instead of the \$356,507.69 that was paid according to the payment vouchers made out to the company.

Cost of Building	\$375,271.25
Less 10 % penalty	<u>\$ 37,527.12</u>
Amount due Contactor	\$337,744.13

The contractor was therefore overpaid \$18,763.56, as the building was not completed by the date that was specified in the contract. This was revealed by the Financial Manager in a letter to the City Administrator dated 16th April 2007 indicating that due to the building not having been completed, the Council would retain the amount due in penalty by the end of the contract. The Audit Office therefore asked the Council to indicate what steps, if any, will be taken to recover the overpayment?

In addition, the Audit Office asked the Council to state if payments were made to the Commissioner of Income Tax on behalf of the contactors, as Audit could not ascertain

that this was done since the vouchers and cheques made to the contractors were for the full amount of the contract.

Pest Eradication Services

A company received payments of \$12,235.56 (for financial year 2006/07), \$33,369.50 (for financial year 2007/08) and \$12,697.72 (up to December 2008 for financial year 2008/09), totaling \$61,895.48 for eradication services. No contracts were presented/available for this individual. According to the Financial Manager, agreement was made verbally between the Council and the company for said services.

SM Construction Limited

No contract (s) was seen for payments totaling \$38,165.00 made to SM Construction Limited for the hire of equipment (\$22,665.00) and street maintenance (\$15,500.00) as shown below:

Date	Amount	Voucher number	Cheque number
Hire of Equipment			
22.10.07	\$1,920.00	304-36/328/07-08	00240
24.10.07	\$2,040.00	304-36/372/07-08	00286
26.10.07	\$1,520.00	304-36/422/07-08	00336
20.2.08	\$4,350.00	304-36/362/07-08	02692
21.2.08	\$3,300.00	304-36/393/07-08	02722
29.2.08	\$4,765.00	304-36/597/07-08	02647
Equipment Non Capital			
27.11.07	\$4,770.00	302-30/434/07-08	00832
Total	\$22,665.00		
Street Maintenance			
31.10.07	\$3,000.00	302-31/493/07-08	00402
2.11.07	\$2,850.00	302-31/69/07-08	00486
2.11.07	\$2,500.00	302-31/70/07-08	00487
30.11.07	\$7,150.00	302-31/497/07-08	00893
Total	\$15,500.00		

The Audit Office asked the Council if they could state the streets that were being maintained at the time. Why was there the need to hire equipment since the Council's Works Department has equipment?

Other Contracts

Payments of \$648,804.24 were also made to the below listed individuals and businesses for which no contracts were presented to Audit.

Individual/business	Amount
Fultec System	\$286,866.98
Sling Shot Advertising	\$101,663.45
Better Solutions	\$78,503.25
Badi Enterprise	\$87,114.04
Benny's	\$38,281.52
Berges	\$36,375.00
GH Auto	\$10,000.00
Valley Enterprise	\$10,000.00
Total	\$648,804.24

Roofing Commercial Centre- S J

No contract was presented for S J for the roofing of the Commercial Centre.

Payments totaling \$106,215.45 were made to him as listed below:

Voucher number	Amount	Cheque number	Date
308-5A4/225/06-07	\$35,348.30	00392	14.11.06
308-5A4/55/06-07	\$37,243.60	00660	6.12.06
308-5A4/420/06-07	\$25,623.45	00959	29.12.06
308-5A4/45/06-07	\$4,000.00	01421	2.2.07
308-5A4/22/07-08	\$4,000.10	02194	1.2.08
Total	\$106,215.45		

The Council was asked to comment on the following questions:

1. Was there a tender process whereby other contractors were allowed to bid for the contract? If no, why not, if yes can Audit be presented with all tenders that were received so that they can be perused?
2. What was the cost to roof the Commercial Centre? Could a copy of the contract be provided to Audit at the earliest?
3. Was the roofing done to the satisfaction of the Council?

Payments made M G and C H

It was noted that the above individuals were paid to maintain the Council's computers on a regular basis as follows:

C H

\$23,275.00 for the period 2.11.06 to 15.03.07 (financial year 2006/07)
\$42,830.00 for April 2007 to March 2008 (financial year 2007/08)
\$39,550.00 for April 2008 to December 2008 (last month reviewed for 2008/09)
\$105,655.00

M G

\$12,675.00 for the period 5th January 2007 to 23rd March 2007 (financial year 2006/07)
\$28,950.00 for April 2007 to March 2008 (financial year 2007/08)
\$13,845.00 for April 2008 to December 2008 (financial year 2008/09)
\$55,470.00

In audit's view the amounts paid to these two individuals for the maintenance of the Council's computers is considered excessive and it would have served the Council's best interest if one of these individuals were to be hired on a full time basis for the upkeep of the computers. The Council would then be paying a fixed salary thus saving money.

Acquisition of Butane for Vehicle

Expenditure of \$20,688.25 was seen incurred for the acquisition of butane gas for use by Council's vehicle Bz C 9314. It is audit's view that the frequency in which the gas was obtained from the company was excessive. The butane was acquired from two suppliers. One from 18th January 2008 to 24th October 2008, and another thereafter up to 30th December 2008.

The Council was asked to comment on the matter.

Social Security Contributions and Income Tax withholding for employees

A review of Social Security contributions deducted from employees' salaries for the years January 2006 to December 2008 revealed that the Council has been negligent in the payment of its employees' contributions in addition to its share as employers' contribution as detailed below:

Year	Amount deducted from Employees Salaries	Amount payable as Employers' contribution	Total amount due for the year	Amount paid to Social Security	Balance due Social Security
2008	\$90,220.78	\$197,685.42	\$287,906.20	\$21,040.80	\$266,865.40
2007	\$83,373.63	\$182,819.97	\$266,193.60	\$194,813.08	\$71,380.52
2006	\$83,923.92	\$182,252.28	\$266,176.20	Not all records presented	Could not be determined

The table below shows the amount outstanding for Income Tax withheld by the Council for the period as stated.

Year	Amount withheld	Amount remitted according to Income Tax records	Balance due Income Tax
2008	\$70,828.85	\$5,670.91	\$65,157.94
2007	\$74,007.09	\$71,338.48	\$2,668.61
2006	\$71,637.80	\$22,226.63	\$49,411.17
2005	Not seen	\$150.00	Not known
2004	Not seen	No payments	Not known
2003	\$45,283.57	\$309.16	\$44,974.41

The amounts owed for Social Security and Income Tax formed a part of the outstanding debts owed by the Council. The Statement of outstanding debts was one of the many records, which were repeatedly requested that were not presented in order that they could be verified.

Council's Minutes of Meetings re Financial Matters

No Minutes of Meetings in respect of the financial matters/status and the day to day running of the Council were presented for the period April 2006 to December 2008. This was the position despite numerous requests and attempts by Audit to secure them. The Auditors were refused said Minutes of Meetings as the Mayor said it contained matters discussed in Caucus and was not privy to the Auditors.

Minutes of Meetings were presented for the occasions when the public was in attendance, however these did not assist the Auditors as such minutes would not contain matters of policy decided on by the Council. It is vital that the Minutes be secured and presented for Audit in order that the Auditors can review the financial decisions and resolutions made by the Council regarding the day to day running of the Council.

Municipal Fair Account

This record of account was not presented to Audit despite repeated requests and the Financial Manager's promise that it would be made available for examination. The need to submit this record to Audit cannot be over emphasized

Financial Statements

Audit viewed with grave concern the apparent lack of interest in preparing and presenting financial statements for the years reviewed. It is of utmost importance that the Council makes a concerted effort to prepare and submit these statements to Audit at the earliest.

Chapter 6

Audit Observations on Village Councils, Water Boards and other Statutory Bodies.

Seine Bight Water Board

Loans & Medical Assistance

- i. A total of Fourteen (14) individuals received Medical Assistance totaling \$4,400.00 in 2008 from the Water Board. No documentation was presented showing approval of these payments.
- ii. The Water Board also issued loans, totaling \$25,175.00 to various persons between 2003 – 2008. This contravenes Section 16 of the Village Councils and Water Boards (Accounting) Regulations, 2004 which states that ‘ *No use whatsoever shall be made of any public monies between the time of receipt and the time of payment to the Council or Board. Neither shall any officer advance, lend or exchange any sum for which he is answerable to the Council or Board* ‘
- iii. Of the loans distributed below, in 2008 one individual received \$10,000.00 while another was given fifteen small loans.

1 – 2003	\$250.00
1 – 2004	\$300.00
1 – 2005	\$700.00
1 – 2006	\$400.00
4 – 2007	\$3,800.00
32 – 2008	\$19,725.00

- iii. No advance register was provided to show the amounts issued and the repayments made in respect to these loans. No documentation or agreements were seen authorizing/approving the loans.

The Auditor General would like to know the authority to issue such loans, if the loans issued were repaid to the Water Board, and if not, what actions were taken to recover the balances outstanding.

Duck Run 11 Water Board

Receipts

- i. Audit noted Seventy-Eight (78) receipts totaling \$3,093.20 that were not entered in the Cash Book. Audit was not able to verify if these amounts were deposited into the bank account, since no bank deposit slips and bank statements for the dates of the receipts were presented.
- ii. Audit also observed an entire receipt book series 1 to 50 for period May 18 to June 21, 2008 with copies of receipts totaling \$3,757.50 which were not entered in the Cash Book.

The Auditor General would like to know if the funds collected were handed over to the Chairman and if not, how the Water Board accounted for the funds.

United Ville Water Board

- i. Audit found it difficult to verify the amount charged for labour on a statement submitted by Unitedville Hardware dated 10/6/08 to Unitedville Water Board. The invoice reflected that the Board had purchased one padlock and a breaker panel from the hardware store for \$103.50. Labour cost of \$ 100.00 was added to the statement and then the labour cost was changed to \$200.00 increasing the statement total to \$303.50. Payment was made to the supplier without the preparation of a payment voucher.
- ii. Fourteen (14) manual cash vouchers totaling \$1,821.00 issued during the period..... reflected that \$100.00 was added to each cash voucher after the payments were made. It was recommended that the Chairman looks into this matter as fraud is suspected.
- iii. Audit observed a payment for \$1,000.00 dated 11th May 2005 and another for \$500.00 dated June 2005 from the Water Board towards a loan of \$6,800.00. No authority was seen from the Ministry of

Local Government approving this loan. This contravenes Section 16 of the Village Councils and Water Boards (Accounting) Regulations, 2004.

To date there has been no reaction to the above issues.

APPENDICES
2009/2010 Report on the Audit of Financial Statements

APPENDIX 1

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

		Estimate	Actual	More Than/
		2009/2010	2009/2010	Less Than
	TAX REVENUE			
0101	TAXES ON INCOME & PROFITS	210,472,231	213,947,402	3,475,171
0102	TAXES ON PROPERTY	7,706,381	5,552,182	-2,154,199
0104	TAXES ON GOODS & SERVICES	234,554,782	193,867,512	-40,687,270
0103	INTERNATIONAL TRADE & TRANSACTIONS	217,378,643	191,430,777	-25,947,866
	NON-TAX REVENUE			
0201	LICENCES	9,446,864	19,504,817	10,057,953
0202	RENT & ROYALTIES	29,416,271	24,891,190	-4,525,081
	GOVERNMENT DEPARTMENTS	23,994,523	38,247,042	14,252,519
	TRANSFERS	10,734,203		-10,734,203
	OTHER FINANCIAL RESOURCES	7,566,619		-7,566,619
	TOTAL RECURRENT REVENUE	751,270,517	687,440,922	-63,829,595
	CAPITAL REVENUE	5,600,000	24,831,788	19,231,788
	GRANTS	50,459,228	33,751,348	-16,707,880
	LOAN RECEIPTS	57,619,000	90,692,482	33,073,482
	TOTAL CAPITAL REVENUE	113,678,228	149,275,618	35,597,390
	GRAND TOTALS	864,948,745	836,716,540	-28,232,205

Recurrent Expenditure by COST CENTER	APPROVED ESTIMATES 2009/10	ACTUAL 2009/10	EXCESS/ SAVINGS 2009/10
11:OFFICE OF THE GOVERNOR GENERAL	345,207	328,281	16,926
12:JUDICIARY	7,092,483	6,603,233	489,250
13:LEGISLATURE	2,245,388	1,947,793	297,595
14:MINISTRY OF THE PUBLIC SERVICE, GOVERNANCE IMPROVEMENT & ELECTIONS & BOUNDARIES	5,740,092	5,235,830	504,262
15:DIRECTOR OF PUBLIC PROSECUTIONS	1,277,594	965,220	312,374
16:AUDITOR GENERAL	1,471,396	1,634,126	-162,730
17: OFFICE OF THE PRIME MINISTER	2,258,271	3,157,570	-899,299
18:MINISTRY OF FINANCE	217,246,574	216,039,758	1,206,816
19:MINISTRY OF HEALTH & LABOUR	83,393,501	80,565,964	2,827,537
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM	12,831,171	11,928,844	902,327
21:MINISTRY OF EDUCATION	180,250,948	176,211,839	4,039,109
22:MINISTRY OF AGRICULTURE AND FISHERIES	10,153,758	10,174,941	-21,183
23:MINISTRY OF NATURAL RESOURCES, LOCAL GOVERNMENT & THE ENVIRONMENT	11,378,638	9,932,908	1,445,730
25: MINISTRY OF TOURISM, INFORMATION & NEMO	3,193,030	3,158,455	34,575
26:MINISTRY OF PUBLIC UTILITIES, NEMO,TRANSPORT & COMMUNICATION	10,535,005	10,802,459	-267,454
27:MINISTRY OF HUMAN DEVELOPMENT	9,031,457	8,663,884	367,573
29:MINISTRY OF WORKS, TRANSPORT & COMMUNICATIONS	7,751,871	8,669,884	-918,013
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES	97,082,153	91,141,591	5,940,562
31:ATTORNEY GENERAL'S MINISTRY	3,001,965	2,614,376	387,589

32:MINISTRY OF ECONOMIC DEVELOPMENT,COMMERCE INDUSTRY& CONSUMER PROTECTION	6,093,783	6,079,782	14,001
33:MINISTRY OF DEFENCE, HOUSING, YOUTH AND SPORTS	2,232,640	1,980,288	252,352
35:MINISTRY OF LABOUR, LOCAL GOVERNMENT AND RURAL DEVELOPMENT	9,163,548	9,011,320	152,228
37:MINISTRY OF YOUTH, SPORTS AND CULTURE	5,989,744	4,556,667	1,433,077
TOTAL RECURRENT EXPENDITURES	689,760,217	671,405,015	18,355,202

CAPITAL II EXPENDITURE

CAPITAL II	APPROVED ESTIMATES 2009/10	ACTUAL 2009/10	EXCESS/ SAVINGS 2009/10
11:OFFICE OF THE GOVERNOR GENERAL	10,000	9,603	397
12:JUDICIARY	475,000	243,396	231,604
13:LEGISLATURE	21,000	10,346	10,654
14:MINISTRY OF THE PUBLIC SERVICE, GOVERNANCE IMPROVEMENT & ELECTIONS AND BOUNDRIES	90,000	237,966	-147,966
16:AUDITOR GENERAL	10,000	7,545	2,456
17:OFFICE OF THE PRIME MINISTER & CABINET	30,000	1,141,313	-1,111,313
18:MINISTRY OF FINANCE	12,893,230	12,210,113	938,117
19:MINISTRY OF HEALTH	4,145,000	1,998,688	2,562,429
21:MINISTRY OF EDUCATION AND LABOUR	4,670,000	5,349,392	-494,856
22:MINISTRY OF AGRICULTURE AND FISHERIES	2,140,000	1,503,626	612,898
23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT	6,728,000	4,916,289	1,925,032
25: MINISTRY OF TOURISM & CIVIL AVIATION	20,000	110,417	-71,254

26:MINISTRY OF PUBLIC UTILITIES, NEMO, TRANSPORT & COMMUNICATIONS	1,050,000	3,152,723	233,303
27:MINISTRY OF HUMAN DEVELOPMENT	808,000	528,953	279,047
29:MINISTRY OF WORKS	5,375,000	7,316,195	-1,904,790
30:MINISTRY OF NATIONAL SECURITY	6,598,000	0	5,318,000
31: THE ATTORNEY GENERAL'S MINISTRY	230,000	36,218	193,782
32: MINISTRY OF ECONOMIC DEVELOPMENT, COMMERCE, INDUSTRY & CONSUMER PROTECTION	2,283,500	1,596,506	782,750
33:MINISTRY OF HOUSING & URBAN DEVELOPMENT	13,775,000	10,984,622	1,812,814
35:MINISTRY OF LABOUR, LOCAL GOV'T & RURAL DEVELOPMENT	520,000	539,303	-26,230
37:MINISTRY OF YOUTH, SPORTS & CULTURE	1,507,500	1,683,614	-561,114
GRAND TOTAL	63,379,230	53,576,827	10,585,759

CAPITAL III EXPENDITURE

17:OFFICE OF THE PRIME MINISTER & CABINET	780,000	780,000	0
18:MINISTRY OF FINANCE	1,500,000	6,929,208	-5,429,208
19:MINISTRY OF HEALTH	3,000,000	3,285,485	-285,485
20:MINISTRY OF FOREIGN AFFAIRS& FOREIGN TRADE	400,000	198,922	201,078
22:MINISTRY OF AGRICULTURE AND FISHERIES	11,408,500	6,939,241	4,469,259
23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT	10,900,000	8,569	10,891,431
25:MINISTRY OF TOURISM AND CIVIL	5,000,000	991,238	4,008,762
27:MINISTRY OF HUMAN DEVELOPMENT & SOCIAL TRANSFORMATION	225,000	5,383,916	-5,158,916
29:MINISTRY OF WORKS	47,200,000	35,047,769	12,152,231
30:MINISTRY OF NATIONAL SECURITY	3,500,000	0	3,500,000
32: MINISTRY OF ECONOMIC DEVELOPMENT, COMMERCE, INDUSTRY & CONSUMER PROTECTION	11,664,728	5,488,666	6,176,062
37:MINISTRY OF YOUTH, SPORTS & CULTURE	4,500,000	33,550	4,466,450
GRAND TOTAL	100,078,228	65,086,563	34,991,665

APPENDIX II – Statement of Assets and Liabilities at the Close of the Financial Year, including the Balance in the Consolidated Revenue Fund

	Actual	Actual
ASSETS	2008/2009	2009/2010
Cash at Treasury	578,345.06	1,230,585.75
Cash with Crown Agents-Savings Bank	16,110,476.39	15,955,581.28
Special Deposit Accounts-Investments	7,490,709.27	6,510,661.08
Cash with Crown Agents - Combined Sinking Fund	4,919,079.30	0.00
Bank Accounts	72,167,203.76	65,836,564.00
Advances	90,747,539.27	93,945,514.13
Loans - Accounts Receivable	84,062,916.82	90,519,518.82
Special Fund Investments	34,631,397.29	34,488,595.87
TOTAL ASSETS	310,707,667.16	308,487,020.93
LIABILITIES		
Temporary Borrowings - Bank Overdrafts	135,761,151.88	-129,005,929.89
Suspense Account	-260,617,454.78	353,024,586.40
Treasury Bills/Treasury Notes	165,823,000.00	-170,823,000.00
Deposits (net)	21,225,062.38	-23,351,659.27
Defence Bonds	10,000,000.00	-10,000,000.00
Special Funds - Savings Bank	10,654,702.85	-10,427,370.32
Special Funds - Other	9,428,370.32	-9,712,660.32
TOTAL LIABILITIES	92,274,832.65	-296,033.40
Net Assets (liabilities)	218,432,834.51	308,190,987.53
Represented by:		
Consolidated Fund		
Opening Balance	131,585,797.64	218,432,834.00
Difference on OCF Funds	-767,402.43	1,165,508.24
Surplus(Deficit) for 2005-2006/2006-2007 & 2007-2008	87,614,437.84	88,592,647.00
Cumulative Deficit	218,432,834.05	308,190,988.24

APPENDIX III– Statement of Special Funds(Local & Foreign)

	(Liabilities)	(Assets)	CASH WITH ACCOUNTANT GENERAL
	BALANCES 31.3.10	INVESTMENTS 31.3.09	
BALANCE ON APPROVED SCHEMES			
Elemental Disaster Fund	-4,663,273	4,663,273	0
Livestock Subsidy (Bull Improvement Scheme)	6,490	0	6,490
Livestock Development Fund	16,599	0	16,599
Colonial Development and Welfare Unspent	-2,175,225	0	-2,175,225
OCF	0	1,350,982	1,350,982
O.S.A.S (Permanent Officers) Unspent Balances	4,136	0	4,136
Savings Bank	-10,427,370	15,955,581	5,528,211
Belize Government National Disaster Fund	-249,606	249,606	0
REWARD FUND			
Police Reward Funds	-142,860	188,492	45,633
Prison Officers Reward Fund	-3,556	3,556	0
Fire Brigade Fund	-309	309	0
SUGAR SPECIAL FUND			0
Sugar Price Stabilization Fund	0	0	0
Sugar Rehabilitation Fund	-8,702	8,702	0
Wasa - C. D. Bank-Rural Proj	-1,112,174		-1,112,174
	-18,755,851	22,420,502	3,664,651
		2008/2009	2009/2010
SPECIAL FUND- OTHER INVESTMENTS			
Cascal BV - New Share Purchase (Allen Overy LLP)		34,631,397	34,631,397
Joint Consolidated Fund		49,854	45,740
		34,681,251	34,677,137

APPENDIX IV – Statement of Outstanding Loans

DATE OF LOAN AND INT	NAME OF BORROWER SOURCE OF MONEY AND AUTHORITY	RATE	TOTAL AND OUTSTANDING G at 31/03/2009 (BZE \$)	OUTSTANDING INTEREST at 31/03/2009 (BZE \$)	Interest for 2009-2010	TOTAL AND OUTSTANDING G at 31/03/2010 (BZE \$)
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 Estimate		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	St Hilda's College Ordinance No. 5/65	0.07	65,458.08	58,070.08	4,064.91	62,134.98
1968	St Michael's College Ordinance No. 5/65	0.07	43,657.99	38,734.99	2,711.45	41,446.44
1968	Fletcher College - Estimates Ordinance No. 5/65	0.07	50,180.67	43,701.67	3,059.12	46,760.79
1968	Muffles College Estimates Ordinance No. 5/65	0.07	227,142.61	192,979.61	13,508.57	206,488.18
1969	Stann Creek High School Ordinance No. 5/65	0.07	70,029.74	62,132.74	4,349.29	66,482.03
1975 Free	Development Finance Corporation Students Loan Ordinance 26/71	0.00	136,217.00			
1975 Free	Loan to St. Catherine's Academy		33,000.00			
1950 Free	Marketing Board Marketing Board and Belize Housing Scheme Loan 1950		28,218.00			
1953 Free	Development Loan 1952 Ordinance 21/52		102,987.00			

1968-70 7 1/2%	Municipalities Loan to Belize City Council for Street works 1968 21/68 Ordinance	0.08	1,257,526.07	1,091,894.07	94,314.46	1,351,840.52
		0.08	799,766.21	708,239.21	59,982.47	859,748.67
		0.08	143,136.12	126,180.12	10,735.21	153,871.33
1969-70 7 1/2%	Loan to Corozal Town Board Estimates Ordinance No. 21/68	0.08	200,895.92	165,482.92	15,067.19	215,963.11
1969-70 7 1/2%	Loan to Punta Gorda Town Board Estimates Ordinance No. 21/68	0.08	177,909.79	164,909.79	13,343.23	191,253.03
1969-70 7 1/2%	Loan to Benque Viejo del Carmen Town Board - Ordinance 21/68	0.08	74,765.05	62,990.05	5,607.38	80,372.43
1970 7 1/2%	Loan to Stann Creek Town Board Estimates Ordinance No. 21/68	0.08	24,811.08	20,656.08	1,860.83	26,671.91
1970 7 1/2%	Loan to Cayo Town Board Estimates Ordinance No. 21/68	0.08	57,001.61	48,495.61	4,275.12	61,276.73
1975	Ports and Harbor Authority Ports and Harbor Authority Ordinance 26/71	0.04	7,045,556.95	1,477,350.95	281,822.28	7,327,379.23
1947-53	Public Officers (For Building and Purchasing Houses) Surplus and Loan Funds 1947-50 Estimates 1953 Ordinance 21/52	0.05	10,903.82	8,342.36	490.67	11,394.50
1964 71/2%	Funds 1947-50 Estimates 1953 Ordinance 21 Government Housing Loan Board	0.08	404,930.76	361,622.76	30,369.81	435,300.57
1963 Sundries	Reconstruction and Development Corporation. Hurricane Reconstruction	0.06	7,542,574.76	6,171,595.76	452,554.49	7,995,129.25
	Loan 1961 Estimates - Ordinance No. 17/62 as amended by Ordinance No. 20/63					
1970	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D 6577 - Estimates	0.09	42,530,776.12	39,703,533.12	3,827,769.85	46,358,545.98
1970 9 1/2%	Belmopan Housing and Public Utilities Loan - Colonial Welfare & Development Scheme D 6577 - Estimates	0.10	16,382,332.20	15,526,252.20	1,556,321.56	17,938,653.76

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	18,590.34	15,195.34	1,208.37	19,798.71
1956 Free	Sundry Citrus Farmers Hurricane Reconstruction Loan 1955 Estimates		768.00			768.00
1956-58	Sundry Coconut Farmers Hurricane Reconstruction Loan 1955 Estimates	0.04	73,882.99	60,025.99	2,955.32	76,838.31
1956-59	Sundry Cane Farmers Hurricane Reconstruction Loan 1955 Estimates	0.04	132,165.61	104,908.61	5,286.62	137,452.23
1954-60 3 1/2%	Sundry Householders (Corozal Building Direct Loan) Hurricane Reconstruction Loan 1955 Estimates	0.04	18,983.68	11,484.68	664.43	19,648.11
1956-60 3 1/2%	Sundry Householders (Corozal Aided Self/Helpers) Hurricane Reconstruction Loan 1955 Estimates	0.04	2,291.37	1,468.37	80.20	2,371.57
1956 3 1/2%	Sundry Householders (Corozal Bill of Sale Loans) Hurricane Reconstruction Loan 1955 Estimates	0.04	17,675.78	11,759.78	618.65	18,294.43
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	Sundry Householder (Central Authority Housing Loans)	0.04	90,333.45	61,118.45	3,613.34	93,946.79
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
1932	Elemental Disaster Fund Belize Loan Board Hurricane Reconstruction 1932 Ordinance No.23/3	0.05	61,184.95	50,110.95	3,059.25	64,244.20
1963	Green and Atkins Finance Committee	0.06	325,639.70	293,915.70	19,538.38	345,178.08
1963 Free	J. Bailey Coconut Industry Board		50.00			50.00
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	Anglican Primary School, Queen's Square Area - Official Charities Fund Committee of Supply	0.01	12,118.35	3,752.35	121.18	12,239.53
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 Cindarella Town Official Charities Fund - Committee of Supply		2,750.00			2,750.00
1968	Anglican Mission Queen's Square Official Charities Fund - Committee of Supply	0.01	33,694.00	10,204.00	336.94	34,030.94
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	R.C. School, Lake Independence Official Charities Fund - Committee of Supply	0.01	13,514.27	3,512.27	135.14	13,649.41

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		20.00			20.00
1971 Free	Ewart McSweeney - Official Charities Fund - Estimates		49.00			49.00
1990 Free	Anglican Diocese of Belize		25,500.00			25,500.00
1996 Free	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 MemoGen 24/01/98(11) d/22/12/98		8,750.00			8,750.00
1996 Free	Benque Viejo Town Board Fin Sec Memo 6012/2/94(10) d/28/3/94		37,500.00			37,500.00
1999	Belize National Teachers Union Fin Sec Memo Gen/ 56/01/99(1)d/2/7/99	0.05	12,588.20	1,557.20	566.47	13,154.67
1995 Free	Orange Walk Town Board Fin Sec Memo 6012/23/95(153) d/19/9/95		250.00			250.00
2000	San Ignacio Town Board Fin Sec memo Gen/24/01/00(51) d/15/2/2000	0.09	163,146.75	63,146.75	13,867.47	177,014.22
1996 Free	San Pedro Town Board Fin Sec memo6021/1/17/96(136)		75,000.00			75,000.00
1998	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	42,608.13	4,295.96	729.85	40,962.94
2006	Belize Marketing & Development Corp. Loan disbursed August 15,2006 Interest 5% per annum - grace period six months first principal payment due March31, 2007	0.05	432,250.00	21,612.50	21,612.50	453,862.50
			1,093,985.72	90,612.41	36,776.29	1,128,386.96
TOTAL O/S TO GOB			84,064,837.74	66,751,232.98	6,456,602.00	90,519,064.70

APPENDIX V – Statement of Advances

		2008-2009	2009-2010	Difference
5020 ADVANCES LOCAL AUTHORITIES & BOARDS				
1	Belize City Council	2,109,025.47	4,171,854.50	-2,062,829.03
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	-124,933.29	-124,933.29	0.00
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	3,051,464.22	5,114,293.25	-2,062,829.03
5030 ADVANCES PERSONAL				
1	Belize City	4,474,878.75	4,403,017.38	71,861.37
	TOTAL	4,474,878.75	4,403,017.38	71,861.37
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	-123,718.83	118,808.19	-242,527.02
16	Gratuity Advances Pending Final Award	58,500.00	93,500.00	-35,000.00
	TOTAL	-65,218.83	212,308.19	-277,527.02
5044 ADVANCES MISC				
13	Misc Advances Min. of Finance	3,916,290.96	4,638,436.76	-722,145.80
	TOTAL	3,916,290.96	4,638,436.76	-722,145.80
5070 ADVANCES DISHONoured CHEQUES				
1	Accountant General	208,893.92	208,412.54	481.38
2	Comptroller of Customs	1,181,927.52	1,312,297.33	-130,369.81
3	Commissioner of Income Tax	476,364.33	506,243.00	-29,878.67
4	Commissioner of Police	23,790.78	25,070.78	-1,280.00
5	Labour Commissioner	-13,722.74	-13,722.74	0.00
6	Postmaster General	5,310.31	6,921.08	-1,610.77
7	Registrar General	42,781.83	44,002.33	-1,220.50

8	Chief Licensing Officer	6,173.57	6,173.57	0.00
9	Director of Immigration & Nationality	184,253.88	184,367.14	-113.26
10	Family Court	6,128.48	12,375.14	-6,246.66
11	Accountant, Toledo	5,198.04	5,198.04	0.00
12	P.S. Ministry of Natural Resources	531,657.20	545,946.19	-14,288.99
13	Principal, Belize Teachers College	-14.70	-14.70	0.00
14	Chief Broadcasting Officer	31,060.00	31,072.00	-12.00
15	P.S. Ministry of Education	-35,294.49	-34,049.74	-1,244.75
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	452.29	452.29	0.00
19	Commissioner of Lands	108,097.27	111,387.20	-3,289.93
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	-502.00	4,528.00	-5,030.00
25	Ministry of Finance	11,202.34	12,202.34	-1,000.00
26	Fisheries Administrator	10,018.00	10,290.00	-272.00
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	11,442.76	11,442.76	0.00
31	Ministry of Tourism & The Environment	810.40	810.40	0.00
32	Chief Medical Officer	1,003.18	1,003.18	0.00
33	Housing and Planning	275.00	275.00	0.00
34	Director of Geology	250,539.62	250,689.62	-150.00
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	3,213.57	3,213.57	0.00
39	Min/Energy, Sci., Tech & Transport	78.41	118.41	-40.00
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	87,620.85	-16,059.85
43	Sub Treasury, Belmopan	9,548.60	9,548.60	0.00
44	Dishonoured Cheques Sub Treasury Cayo	16,620.38	16,620.38	0.00
45	Sales Tax Department	110,170.76	107,879.33	2,291.43
46	Dishonoured Cheques - Ministry of Public Utilities & Communications	-3,091.50	-3,091.50	0.00
47	Office of the Prime Minister	60.19	60.19	0.00
48	Chief Archivist, Archives Department	126.50	126.50	0.00
49	Dishonoured Cheques - Prisons	400.00	400.00	0.00
50	Ministry of Investment & Foreign Trade	996.85	996.85	0.00
	TOTAL	3,355,543.30	3,564,877.68	-209,334.38
	GRAND TOTAL	90,745,539.27	93,945,514.13	-3,199,974.86

APPENDIX VI – Statement of Deposits

SUBHEAD	DESCRIPTION OF ACCOUNTS	2008-2009	2009-2010
6040 DEPOSITS - Payroll Clearing			
600000		-103.20	
600001	Social Security	-163,888.06	-367,252.06
600002	Income Tax	-14,908.80	-14,277.10
602001	Belize City Council	-20.00	-140.00
602008	Stann Creek Town Board	-8.00	-8.00
602023	Belmopan City Council	-35.00	-135.00
	British American Life Insurance		
1	Company	3,022.72	4,135.87
2	Bliss Institute	-72.00	-72.00
5	Civil Service Credit Union	-107,260.48	-119,321.48
8	British American Insurance Company	-479.40	-479.40
13	La Emaculada Credit Union	-34,776.08	-34,076.08
14	Development Finance Corporation	-69,030.05	-76,199.88
15	Election Fees	-18,850.00	-7,825.00
17	Accountant General	-5,199.07	-5,775.87
23	Belize Bank	-52,465.77	-132,433.00
25	G.W.D.U.Dues	-2,615.00	-2,615.00
	Jamaica Mutual Life Assurance		
32	Society	-46,997.16	-48,738.86
37	Bank of Nova Scotia	-117,806.95	-92,195.42
	Evangelical Credit Union-Nazarene		
38	School	-6,035.49	-10,007.49
39	Overseas Superannuation Scheme	-2,000.00	-2,000.00
42	Public Officer Union	-7,949.70	-41,593.70
46	Barclays Bank	270,448.51	546,278.35
47	Atlantic Bank	123,517.19	-79,686.85
54	Uncleared Cheques	-1,684,055.05	-1,447,499.33
	Confideration Life Insurance		
60	Company	-1,122.00	-1,122.00
	Payment to Customs Guards-		
61	Customs Department	-25,131.95	37,108.71
62	Bills of Sight	-1,030,350.38	-933,016.84
	Temporary Importation Deposit-		
63	Customs Department	-248,499.91	-296,218.09
64	Senior Management Association	-1,020.00	-960.00
69	Belize Credit Union League Ltd.	-375.00	-375.00
71	Labour Department- Labour Disputes	160.90	1,759.72
83	United Democratic Party	-1,098.88	-10,064.47
	Rental Hire Purchase-Housing		
84	Department	-173,781.76	-821,616.80
85	Belize Defence Force Fine	13,138.25	14,523.86
88	Family Maintenance- Family Court	55,520.19	54,403.35
90	Central Bank of Belize	-7,266.25	-7,266.25
	B.D.F. Deductions to Club Mess		
93	Canteen	326,260.51	249,497.66
96	Holy Redeemer Credit Union	-611,880.41	285,814.39
98	Police Credit Union	-4,310.00	-5,135.00

100	St Francis Xavier Credit Union. Stann Creek	71,055.28	69,430.28
101	St John's Credit Union	-11,222.32	-21,654.71
104	Wesley Credit Union	-575.00	5,426.18
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.	4,733.44	2,878.57
119	St. Martins Credit Union	-59,295.82	-65,825.32
125	Uncleared Imprests	-650.00	-650.00
132	Police Special Duties	-15,071.19	-16,951.19
136	Capital Life Insurance Company	-5,867.25	-53,369.00
139	British Fidelity Assurance	-94,466.18	-161,772.43
143	Insurance Cooperation of Belize	-30.00	-90.00
145	Bail & Civil Suits Magistracy	-199,911.26	-609,134.15
150	Belize National Teachers Union	-13,230.50	-25,404.50
159	Chinese Repatriation Fee	-7,566,263.43	-8,870,283.43
172	Auction Sales - Customs Department	-11,261.81	-78,197.19
174	Belize Youth Development Centre	8,484.63	-2,567.53
177	P.U.P. Party Fund	-2,545.15	-509.35
193	Progressive Teachers Union	-804.00	-3,680.00
182	Mount Carmen Credit Union Benque Viejo Del Carmen	-133,922.94	-134,982.94
196	Repatriation Fee - Deposits	-2,231,854.67	-2,231,854.67
6042 DEPOSITS - OTHER MISC			
17	Civil Action & Land Titles- Registry	-124,795.50	-259,225.08
23	Income Tax Department Baliff fees	-72,473.08	-157,399.08
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	154.54	-350.00
30	Ministry of Education	-246,333.88	-178,645.29
34	Ministry of Natural Resources - Special Donor Project	141,770.73	141,770.73
35	Ministry of Education - Exam Fees	-855,195.97	-857,743.62
36	Ministry of Social Development - Training Seminars	-68,349.89	-80,877.45
37	Ministry of Housing - Special Account	-80,507.99	-80,167.99
49	Belize Small Farmers Business Bank	-3,120.66	-5,799.16
62	Contribution Development Concession	-26,619.85	-78,313.86
67	Social Security Housing Scheme	-40,813.56	-38,748.05
68	Payment of Advance B.N.T.U.	-43,940.35	-42,836.35
71	Commissioner of Police J.L. Quick Loan	-1,996.01	-2,391.06
72	Belize Investment Management Company	-11,747.79	-29,565.69
78	Mining Rehabilitation Fund	-1,974.13	-1,974.13
84	Min. of Agriculture & Fisheries - Agric Projects Oasis	-46,984.41	-47,159.41

89	Post Office Bones - Postmaster General	-17,956.77	-17,132.35
1	L & J Trade Management Co	13,755.48	13,755.48
2	Alliance Bank	383.61	-3,423.38
4	Misc. Toledo Teachers Cr Union	-10,153.42	-13,678.42
8	Welfare Fund Customs & Exise Dept	-167,774.55	-265,364.36
10	Loan Public Service Union	-332.00	-939.00
11	Citrus Growers & Workers Credit Union	-3,444.17	-3,529.17
12	Belize Unit Trust Corporation Limited	299,860.00	300,373.26
20	Directorate for Foreign Trade - Negotiation, Bze/Guat.	126,692.29	126,692.29
22	Protected Area Conservation Trust	-897.00	-339.50
23	Funds Collected/Bus Treminal - Transport Department	-65,470.42	-111,445.77
24	Immigration Repatriation Fee - Immigration Dept 2006	-193,745.92	-193,745.92
25	Challio - Ministry of Natural Resources	-15,755.13	-15,755.13
26	Publications - Ministry of Natural Resources	-18,057.72	23,434.73
27	Belize Petroleum & Energy Ltd	-5,624,143.52	-5,725,694.86
28	Royalties from Petroleum Operations		-1,215.00
29	Training Workshop on Financial Mngt-Commonwealth Secretariat	-455.57	-455.57
30	Proceeds From Food and Agriculture Organization	-225.18	44.82
32	Environmental Trust Fund	-30.00	-82.50
34	Youth For The Future HIV/AIDS Program	-197.53	-197.53
37	Quick Stop Personal Finance		-5,119.85
38	Liquor licensing fees etc		-23,600.00
	Grand Total	-21,202,627.38	-23,332,349.02

APPENDIX VII
Statement of Investments

	Rate %	Period	Value	ACTUAL COST	Market Value at 31.3.10
LOCAL INVESTMENTS					
Description of Stock Sinking Fund No. 25 6 PC Ord. Loan No. 12 1972 1982/8725					
ELEMENTAL DISASTER FUND					
Gov't of Belize Savings Bank A/C F-872	6.00	AT CALL	4,663,273.30	4,663,273.30	4,663,273.30
Atlantic Bank Certificate of Deposit	8.50	98/99	188,423.00	188,423.00	188,423.00
Total Elemental Disaster Fund			4,851,696.30	4,851,696.30	4,851,696.30
INTERNAL INVESTMENTS POLICE REWARD FUND Gov't Savings Bank A/C P.881	6.00	AT CALL	188,492.27	188,492.27	188,492.27
PRISON OFFICERS REWARD FUND Gov't Savings Bank A/C P.10	6.00	AT CALL	3,556.16	3,556.16	3,556.16
FIRE BRIGADE FUND Gov't Savings Bank A/C F.1723	6.00	AT CALL	309.10	309.10	309.10
SUGAR REHABILITATION FUND Gov't Savings Bank A/C S-1610	6.00	AT CALL	8,701.58	8,701.58	8,701.58
SUGAR PRICE STABILIZATION FUND Gov't Savings Bank A/C S-1611	6.00	AT CALL	0.00	0.00	0.00
OFFICIAL CHARITIES FUND Gov't Savings Bank A/C 0-25	6.00	AT CALL	1,350,982.34	1,350,982.34	1,350,982.34
BZE GOV'T NATIONAL DISASTER FUND Gov't Savings Bank A/C F-1900	6.00	AT CALL	249,606.13	249,606.13	249,606.13
Total Investments in GOB Savings Bank			1,801,647.58	1,801,647.58	1,801,647.58
GRAND TOTAL INVESTMENTS			6,653,343.88	6,653,343.88	6,653,343.88

APPENDIX VIII
Detailed Statement of Actual Revenue and Expenditure

Detailed Revenue

		Estimate 2009/10	Actual 2009/10	More Than/Less Than
	TAX REVENUE			
0101	TAXES ON INCOME & PROFITS	210,472,231.00	213,947,401.92	3,475,170.92
010102	INCOME TAX - P.A.Y.E.	54,252,231.00	82,770,771.10	28,518,540.10
010103	INCOME TAX - Companies	25,000,000.00	1,142,249.79	-23,857,750.21
010104	INCOME TAX - Withholding/Arrears	5,100,000.00	4,288,526.22	-811,473.78
0105/06	INCOME TAX - Business	126,000,000.00	125,226,126.49	-773,873.51
010107	INCOME TAX - Penalties & Interest	120,000.00	519,728.32	399,728.32
				0.00
0102	TAXES ON PROPERTY	7,706,381.00	5,552,182.36	-2,154,198.64
010201	Land Tax	7,700,000.00	5,547,967.86	-2,152,032.14
010202	Estate Duty	6,300.00	4,050.00	-2,250.00
010203	Speculation Fee	81.00	164.50	83.50
0104	TAXES ON GOODS & SERVICES	261,524,782.00	193,867,511.61	-67,657,270.39
010402	Stamp Duties - Other Departments	25,900,000.00	18,853,284.22	-7,046,715.78
010403	Toll Fees	198,788.00	180,307.00	-18,481.00
010404	Foreign Currency Transactions	16,100,000.00	13,808,126.72	-2,291,873.28
010405/6	Value Added Tax - arrears		540,476.68	540,476.68
010408	Sales Tax	30,000.00	734,843.56	704,843.56
010411	General Sales Tax	192,000,000.00	159,044,145.56	-32,955,854.44
010412	General Sales Tax Penalties	99,052.00	216,033.44	116,981.44
	General Sales Tax Bailiff Fees	14,266.00		-14,266.00
010413	General Sales Tax Interest	60,000.00	490,294.43	430,294.43
	Export Tax	152,676.00		-152,676.00
	Excise Duties	26,970,000.00		-26,970,000.00
0103	INTERNATIONAL TRADE & TRANSACTIONS	190,408,643.00	191,430,776.67	1,022,133.67
010301	Import Duties	145,000,000.00	130,388,282.52	-14,611,717.48
010304/09	Revenue Replacement Tax	10,000,000.00	30,544,784.33	20,544,784.33
010305	Goods in Transit - Admin Charge	1,100,000.00	985,682.18	-114,317.82
010307	Goods in Transit - Social Fee	7,308,643.00	4,169,164.80	-3,139,478.20
010410/415	Environmental Tax	27,000,000.00	25,342,862.84	-1,657,137.16
	NON-TAX REVENUE			
0201	LICENCES	9,446,864.00	19,504,817.12	10,057,953.12
010501	Banks & Insurance Companies	4,500.00	11,750.00	7,250.00
010503	Distillery	1,000.00	3,832.00	2,832.00
010505	Air Services	56,000.00	43,017.22	-12,982.78
010506	Lottery	156,608.00	719,152.77	562,544.77
010507	Private Warehouse Licences	18,617.00	170,682.74	152,065.74
010512	Oil Mining & Prospective Licences	1,188,330.00	9,491,915.91	8,303,585.91
010517	Cable TV	758,876.00	238,375.00	-520,501.00
010523/24	Gaming and Casino License	5,045,203.00	3,255,984.50	-1,789,218.50

010525	High Seas Fishing License	200,000.00	178,915.26	-21,084.74
010601	Motor Vehicle Registration	1,000,000.00	3,240,286.72	2,240,286.72
010602	Motor Drivers Licence	100,000.00	864,075.00	764,075.00
010603	Firearm	603,485.00	679,503.00	76,018.00
010604	Wild Game	600.00	1,110.00	510.00
010605	Marriage	122,581.00	107,726.00	-14,855.00
010606	Other Miscellaneous	191,064.00	498,491.00	307,427.00
0202	RENT & ROYALTIES	29,416,271.00	24,891,190.40	-4,525,080.60
010510	Registration of Ships	1,750,000.00	1,869,117.95	119,117.95
010511	Registration of IBC's	4,500,000.00	4,552,219.33	52,219.33
010518	Registration of Companies	1,960,713.00	1,166,913.84	-793,799.16
010520	Registration of Professionals	34,000.00	82,205.00	48,205.00
010521	Registration of Ins Co Intermed	3,150,000.00	2,430,996.37	-719,003.63
010522	Insurance/Penalties & Misc.	16,000.00	3,942.00	-12,058.00
010701	Forest Produce	645,247.00	759,350.36	114,103.36
010702	Buildings & Furniture	135,728.00	78,225.36	-57,502.64
010703	National Lands	1,127,089.00	1,010,036.20	-117,052.80
010704	Central Authority House	938,047.00	466,615.97	-471,431.03
010706	Warehouse	159,447.00	157,681.04	-1,765.96
010707	Royalties from Petroleum Production	15,000,000.00	12,313,886.98	-2,686,113.02
	GOVERNMENT DEPARTMENTS	23,994,523.00	38,247,042.33	14,252,519.33
12.00	Judiciary	2,147,705.00	1,608,349.35	-539,355.65
16.00	Auditor General	500.00	400.00	-100.00
18.00	Ministry of Finance	6,734,212.00	19,793,540.77	13,059,328.77
19.00	Ministry of Health	837,545.00	737,894.12	-99,650.88
21.00	Ministry of Education	836,600.00	1,015,640.38	179,040.38
22.00	Ministry of Agriculture and Fisheries	267,856.00	335,536.84	67,680.84
23.00	Ministry of Natural Resources	632,001.00	1,348,609.60	716,608.60
24.00	Ministry of Investment & Trade		12,760.00	12,760.00
29.00	Ministry of Works	392,666.00	361,216.25	-31,449.75
30.00	Ministry of National Security	9,715,508.00	9,481,294.33	-234,213.67
32.00	Ministry of National Development	121,939.00	215,428.69	93,489.69
33.00	Ministry of Housing		2,080,344.78	2,080,344.78
35.00	Ministry of local Government and Labour		1,256,027.22	1,256,027.22
	Ministry of Public Utilities	2,307,991.00		-2,307,991.00
	TRANSFERS	10,734,203.00		-10,734,203.00
12201	Transfers from Central Bank/other	10,734,203.00		-10,734,203.00
	OTHER FINANCIAL RESOURCES	7,566,619.00		-7,566,619.00
	Repayment of Old Loans	7,566,619.00		-7,566,619.00
	CAPITAL REVENUE	5,600,000.00	24,831,788.01	19,231,788.01
10801	Sale of Crown Lands	1,000,000.00		-1,000,000.00
080402	Sale of Equity/Property	4,600,000.00	4,790,114.38	190,114.38
			20,041,673.63	20,041,673.63
	GRANTS	50,459,228.00	33,751,348.03	-16,707,879.97
080501	Grants - Capital III A Projects	42,459,228.00	33,751,348.03	-8,707,879.97
	Debt Service Receipts			
	Grants CARICOM/ PUC	8,000,000.00		-8,000,000.00
	LOAN RECEIPTS	57,619,000.00	90,692,481.86	33,073,481.86
49301	Caribbean Development Bank		29,610,507.09	29,610,507.09

49307	Other Foreign	57,619,000.00	2,304,426.00	-55,314,574.00
49309	Export Import Bank		40,000,000.00	40,000,000.00
49311	Inter-American Development Bank		17,106,238.00	17,106,238.00
49313	Organization of Petroleum Exporting		1,671,310.77	1,671,310.77
	Grand Totals	864,948,745.00	836,716,540.31	-28,232,204.69

Detailed Expenditure

Recurrent Expenditure

	Approved Estimate 09/10	Total Provision	Actual Expenditure	Excess/Saving
11:OFFICE OF THE GOVERNOR GENERAL	345,207.00	345,207.00	328,281.14	16,925.86
11017:Governor General's Office & Res	297,914.00	297,914.00	288,248.44	9,665.56
11021:Belize Advisory Council	47,293.00	47,293.00	40,032.70	7,260.30
12:JUDICIARY	7,092,483.00	7,092,483.00	6,603,233.21	489,249.79
12017:General Registry	1,332,326.00	1,332,326.00	1,233,561.76	98,764.24
12021:Court of Appeal	1,210,142.00	1,210,142.00	956,875.85	253,266.15
12031:Supreme Court	1,950,636.00	1,950,636.00	2,045,768.19	-95,132.19
12041:Magistrate Court Belize City	1,102,086.00	1,102,086.00	1,188,404.65	-86,318.65
12052:Magistrate Court Corozal	173,642.00	173,642.00	162,313.82	11,328.18
12063:Magistrate Court Orange Walk	141,181.00	141,181.00	130,284.21	10,896.79
12078:Magistrate Court Belimopan	154,531.00	154,531.00	107,815.69	46,715.31
12084:Magistrate Court San Ignacio	153,644.00	153,644.00	143,023.39	10,620.61
12095:Magistrate Court Dangriga	135,811.00	135,811.00	114,135.68	21,675.32
12106:Magistrate Court Punta Gorda	136,592.00	136,592.00	63,425.48	73,166.52
12111:Magistrate Court San Pedro	121,910.00	121,910.00	88,693.43	33,216.57
12128:BELIPO	277,023.00	277,023.00	220,953.29	56,069.71
12138: Belize Company Registry	202,959.00	202,959.00	147,977.77	54,981.23
13:LEGISLATURE	2,245,388.00	2,245,388.00	1,947,792.64	297,595.36
13017:National Assembly	1,709,533.00	1,709,533.00	1,492,275.17	217,257.83
13028: Integrity Commission	138,300.00	138,300.00	80,763.25	57,536.75
13038:Ombudsman	194,831.00	194,831.00	185,866.01	8,964.99
13048:Contractor General	202,724.00	202,724.00	188,888.21	13,835.79
14:Ministry of the Public Service, Governance Improvement & Elections & Boundaries	5,740,092.00	5,740,092.00	5,235,830.37	505,069.63
14017:General Administration	2,476,031.00	2,476,031.00	2,086,718.04	389,312.96
14028:Establishment Training	904,672.00	904,672.00	789,246.03	115,425.97
14038:Public Service Commission	412,569.00	412,569.00	367,124.69	45,444.31
14081:Election& Boundaries - Belize	806,844.00	806,844.00	830,109.60	-23,265.60

14092:Election& Boundaries - Corozal	74,697.00	74,697.00	78,117.44	-3,420.44
14103:Election& Boundaries - Orange Walk	90,888.00	90,888.00	112,577.35	-21,689.35
14114:Election& Boundaries - Cayo	183,580.00	183,580.00	181,267.24	2,312.76
14125:Election& Boundaries - Stann Creek	77,895.00	77,895.00	86,500.52	-8,605.52
14136:Election& Boundaries - Toledo	70,128.00	70,128.00	62,536.93	7,591.07
14148 Human Resources Mgmt Info System	336,912.00	336,912.00	388,974.28	-52,062.28
17048:Office of Governance	306,684.00	306,684.00	252,658.25	54,025.75
15:DIRECTOR OF PUBLIC PROSECUTIONS	1,277,594.00	1,277,594.00	965,219.86	312,374.14
15017:General Administration	1,035,992.00	1,035,992.00	770,368.41	265,623.59
15021:Civilian Prosecution Unit	241,602.00	241,602.00	194,851.45	46,750.55
16:AUDITOR GENERAL	1,471,396.00	1,471,396.00	1,634,126.20	-162,730.20
16017:General Administration	1,191,211.00	1,191,211.00	1,411,474.66	-220,263.66
16028:Belmopan Administration	280,185.00	280,185.00	222,651.54	57,533.46
17: OFFICE OF THE PRIME MINISTER			3,157,570.31	2,583,329.69
17017:General Administration	2,258,271.00		2,140,244.53	-2,140,244.53
25021:Belize Broadcasting Authority			147,888.00	-147,888.00
31048:Communication Unit	5,740,900.00	5,740,900.00	869,437.78	4,871,462.22
18:MINISTRY OF FINANCE	217,246,574.00	217,246,574.00	216,039,758.27	1,181,437.73
18017:General Administration	51,856,054.00	51,856,054.00	55,348,623.69	-3,492,569.69
18038:Supervisor of Insurance	293,350.00	293,350.00	229,912.00	63,438.00
18041:Sub Treasury San Pedro	93,577.00	93,577.00	94,776.06	-1,199.06
18058:Public Debt Services	106,567,323.00	106,567,323.00	98,344,147.92	8,223,175.08
18068:Central Information Technology Office	923,219.00	923,219.00	918,001.95	5,217.05
18071:Treasury - Belize City	1,685,539.00	1,685,539.00	1,710,033.72	-24,494.72
18152:Sub Treasury Corozal	149,601.00	149,601.00	153,960.05	-4,359.05

18163:Sub Treasury Orange Walk	151,438.00	151,438.00	160,771.42	-9,333.42
18178:Sub Treasury Belmopan	160,562.00	160,562.00	154,239.79	6,322.21
18184:Sub Treasury San Ignacio	166,371.00	166,371.00	172,514.35	-6,143.35
18195:Sub Treasury Dangriga	146,719.00	146,719.00	123,864.95	22,854.05
18206:Sub Treasury Punta Gorda	161,873.00	161,873.00	155,395.32	6,477.68
18211:Customs & Excise Belize City	4,526,196.00	4,526,196.00	5,092,904.71	-566,708.71
18221:Customs & Excise San Pedro	137,589.00	137,589.00	158,791.14	-21,202.14
18232:Customs & Excise Corozal	1,009,361.00	1,009,361.00	1,331,894.74	-322,533.74
18243:Customs & Excise Big Creek	114,002.00	114,002.00	145,397.18	-31,395.18
18256:Customs & Excise Punta Gorda	127,478.00	127,478.00	172,074.06	-44,596.06
18264:Customs & Excise Benque Viejo	549,021.00	549,021.00	746,525.44	-197,504.44
18453:Customs & Excise Orange Walk	250,930.00	250,930.00	256,944.90	-6,014.90
18462:Customs & Excise Consejo	301,069.00	301,069.00	242,666.85	58,402.15
18271:Tax Unit - Belize City	1,209,041.00	1,209,041.00	1,482,809.97	-273,768.97
18284:Tax Unit - San Ignacio	194,894.00	194,894.00	90,685.73	104,208.27
18292:Tax Unit - Corozal	159,408.00	159,408.00	71,245.96	123,648.04
18305:Tax Unit - Dangriga	163,743.00	163,743.00	95,255.14	64,152.86
18311:Income Tax General Admin.	2,185,841.00	2,185,841.00	1,860,269.58	-1,696,526.58
18368:Income Tax Belmopan	220,272.00	220,272.00	194,544.44	1,991,296.56
18375:Income Tax Dangriga	220,748.00	220,748.00	210,298.49	10,449.51
18382:Income Tax Corozal	255,380.00	255,380.00	289,067.14	-33,687.14
18401:Pensions General	41,500,000.00	41,500,000.00	44,303,979.20	-2,803,979.20
18421:Pensions Widows & Children	1,765,975.00	1,765,975.00	1,728,162.38	37,812.62
19:MINISTRY OF HEALTH & LABOUR	83,393,501.00	83,393,501.00	80,565,963.97	2,827,537.03
19017:General Administration	34,321,891.00	34,321,891.00	36,479,558.83	-2,157,667.83
19021:Director of Health	1,827,463.00	1,827,463.00	1,365,380.23	462,082.77
19031:Belize District Health Services	5,550,496.00	5,550,496.00	4,576,111.43	974,384.57
19041:Epidemiology Unit	331,471.00	331,471.00	215,970.25	115,500.75
19074:Cayo District Health Service	2,948,180.00	2,948,180.00	2,506,951.68	441,228.32
19083:O/Walk District Health Service	6,419,965.00	6,419,965.00	6,094,543.15	325,421.85

19092:Corozal District Health Service	3,330,683.00	3,330,683.00	2,993,004.30	337,678.70
19105:S/Creek District Health Service	4,010,948.00	4,010,948.00	3,728,811.62	282,136.38
19116:Toledo District Health Service	2,390,895.00	2,390,895.00	2,429,089.93	-38,194.93
19121:Medical Supplies	9,619,602.00	9,619,602.00	8,745,088.31	874,513.69
19131:Medical Laboratory Services	778,992.00	778,992.00	855,875.54	-76,883.54
19141:Nat'nl Engineering & M'tce Cen.	781,599.00	781,599.00	686,634.62	94,964.38
19151:Planning & Policy Unit	281,200.00	281,200.00	326,113.88	-44,913.88
19168:Belmopan Hospital	5,105,885.00	5,105,885.00	4,728,745.23	377,139.77
19178: HIV/AIDS	1,109,746.00	1,109,746.00	962,795.66	146,950.34
19188: Maternal & Child Health	1,621,293.00	1,621,293.00	1,572,083.13	49,209.87
19198: Environmental Health	426,873.00	426,873.00	133,089.41	293,783.59
19208: Environmental Health	179,356.00	179,356.00	90,597.69	88,758.31
19218: Environmental Health	384,096.00	384,096.00	259,290.71	124,805.29
19228: Vector Health	691,205.00	691,205.00	631,319.49	59,885.51
19238:Mental Health	136,585.00	136,585.00	122,505.24	14,079.76
19248:Health Promotion (HECOPAB)	122,659.00	122,659.00	59,124.49	63,534.51
19258:Palm View Center	664,998.00	664,998.00	650,418.92	14,579.08
30241:Nat. Drug Abuse Control Council	357,420.00	357,420.00	352,860.23	4,559.77
20:MINISTRY OF FOREIGN AFFAIRS, FOREIGN TRADE & TOURISM	12,831,171.00	12,327,742.00	11,928,843.62	398,898.38
20017:General Administration - Foreign Affairs	2,596,832.00	2,596,832.00	2,024,004.53	572,827.47
20029:United Nations	1,400,737.00	1,400,737.00	1,248,995.94	151,741.06
20039:Washington	1,297,262.00	1,297,262.00	1,295,855.55	1,406.45
20049:London	1,576,504.00	1,576,504.00	1,572,215.98	4,288.02
20059:Mexico	1,024,699.00	1,024,699.00	1,005,607.73	19,091.27
20069:Guatemala	1,024,702.00	1,024,702.00	1,024,110.95	591.05
20079:Los Angeles	503,429.00		501,253.10	-501,253.10
20089:Brussels	1,377,613.00	1,377,613.00	1,366,310.28	11,302.72
20099:Cuba	851,492.00	851,492.00	777,089.55	74,402.45
20109:Taipei	569,593.00	569,593.00	595,733.20	-26,140.20
32028:Foreign Trade	608,308.00	608,308.00	517,666.81	90,641.19
21:MINISTRY OF EDUCATION	180,250,948.00	179,450,810.00	176,211,839.31	3,238,970.69
21017:General Administration	11,922,733.00	11,922,733.00	12,020,884.16	-98,151.16
21031:Quality Assurance & Dev. Ser.	3,611,852.00	3,611,852.00	3,588,006.70	23,845.30

21041:Education Administration Central	846,625.00	846,625.00	592,856.67	253,768.33
21058:Education Administration Districts	1,070,998.00	1,070,998.00	740,908.53	330,089.47
21061:Supplies Store	1,341,901.00	1,341,901.00	1,261,920.86	79,980.14
21071:Examination Unit	2,215,431.00	2,215,431.00	2,143,558.14	71,872.86
21088:Planning Unit	524,628.00	524,628.00	447,530.86	77,097.14
21101:Curriculum Development Unit	331,586.00	331,586.00	211,213.81	120,372.19
21111:Pre School Unit	2,896,659.00	2,896,659.00	2,299,386.03	597,272.97
21121:Pri. Educ. Government Schools	15,383,161.00	15,383,161.00	15,193,270.39	189,890.61
21131:Pri. Educ. Grant Aided Schools	70,589,693.00	70,589,693.00	70,132,178.23	457,514.77
21141:Special Education Unit	586,312.00	586,312.00	418,923.45	167,388.55
21151:Stella Maris School	577,573.00	577,573.00	564,818.57	12,754.43
21161:Edward P. Yorke High School	1,294,738.00	1,294,738.00	1,338,383.60	-43,645.60
21171:Gwen Lizarraga High School	1,537,050.00	1,537,050.00	1,575,055.76	-38,005.76
21188:Belmopan Comprehensive School	1,991,538.00	1,991,538.00	2,106,222.02	-114,684.02
21191:Belize School of Agriculture	485,842.00	485,842.00	543,143.06	-57,301.06
21203:Orange Walk Technical High School	1,652,922.00	1,652,922.00	1,712,494.99	-59,572.99
21214:Mopan Technical High School	1,608,128.00	1,608,128.00	1,331,149.73	276,978.27
21222:Escuela Mexico Corozal	1,394,913.00	1,394,913.00	1,529,089.89	-134,176.89
21231:Belize Rural High School	473,965.00	473,965.00	401,947.49	72,017.51
21245:Independence High School	1,408,258.00	1,408,258.00	1,440,125.14	-31,867.14
21251:Grant-Aided Comm Colleges & Sec. Schools	18,012,643.00	18,012,643.00	17,974,967.84	37,675.16
21271:CET - Belize City	951,610.00	951,610.00	822,215.51	129,394.49
21311:Sixth Form Institutions	7,379,234.00	7,379,234.00	7,379,234.00	0.00
21351:Teachers Development Unit	258,747.00	258,747.00	177,775.56	80,971.44
21371:National Library Service	1,899,135.00	1,899,135.00	1,899,132.00	3.00
21391:Scholarship	8,600,000.00	8,600,000.00	7,366,632.24	1,233,367.76
21408:Secondary School Tuition	8,502,750.00	8,502,750.00	8,298,200.00	204,550.00
21421:Truance Management	1,003,842.00	1,003,842.00	1,131,107.93	-127,265.93
21431:Ladyville Technical High	1,033,880.00	1,033,880.00	1,011,391.92	22,488.08
21441:District Education Centre - Belize City	466,878.00	466,878.00	229,162.87	237,715.13
21451:St. Michael's College	868,370.00	868,370.00	985,648.85	-117,278.85
21502:CET - Corozal	488,321.00	488,321.00	390,003.92	98,317.08

21514:CET - Cayo	470,000.00	470,000.00	469,992.00	8.00
21618:Tertiary & Post Secondary	150,104.00	150,104.00	115,293.69	34,810.31
21621:Belize School of Deaf	374,392.00	374,392.00	326,778.66	47,613.34
21638:Employment Training & Education Services	380,937.00	380,937.00	456,350.43	-75,413.43
21645:Agriculture & Natural Resource Institution	320,000.00	320,000.00	292,215.82	27,784.18
21656:Toledo Technical High School	1,223,010.00	1,223,010.00	1,373,227.94	-150,217.94
21691:Excelsior Junior High School	532,445.00	532,445.00	427,343.20	105,101.80
21701:Sadie Vernon Technical High School	935,721.00	935,721.00	784,947.58	150,773.42
21713:CET - Orange Walk	773,370.00	773,370.00	734,740.77	38,629.23
21725:CET - Stann Creek	551,124.00	551,124.00	487,830.45	63,293.55
21736:CET - Toledo	527,791.00	527,791.00	487,259.43	40,531.57
21745:Georgetown High School	300,056.00		516,119.05	-516,119.05
21755:Independence Junior College	137,051.00		207,192.60	-207,192.60
21762:Escuella Mexico Junior College	363,031.00		274,006.97	-274,006.97
22:MINISTRY OF AGRICULTURE AND FISHERIES	10,153,758.00	10,153,758.00	10,174,941.17	-21,183.17
22017:Central Administration	3,407,861.00	3,407,861.00	3,490,434.80	-82,573.80
22024:Central Farm Administration	1,374,225.00	1,374,225.00	1,571,420.63	-197,195.63
22032:Corozal Administration	253,261.00	253,261.00	273,807.45	-20,546.45
22043:Orange Walk Administration	465,307.00	465,307.00	445,133.93	20,173.07
22051:Belize District Administration	199,100.00	199,100.00	174,766.87	24,333.13
22064:San Ignacio Administration	210,570.00	210,570.00	243,938.26	-33,368.26
22075:Stann Creek Administration	401,517.00	401,517.00	470,161.15	-68,644.15
22086:Toledo Administration	392,534.00	392,534.00	480,122.15	-87,588.15
22121:Cooperatives	660,231.00	660,231.00	587,968.46	72,262.54
22131:Fisheries Department	2,789,152.00	2,789,152.00	2,437,187.47	351,964.53
23:MINISTRY OF NATURAL RESOURCES, LOCAL GOVERNMENT & THE ENVIRONMENT	11,378,638.00	11,378,638.00	9,932,908.31	1,445,729.69
23017:Central Administration	2,613,556.00	2,613,556.00	2,117,834.62	495,721.38

23028:Land Information Centre	257,054.00	257,054.00	208,946.86	48,107.14
23038:Physical Planning Section	221,070.00	221,070.00	188,684.21	32,385.79
23058:Survey & Mapping	586,950.00	586,950.00	588,130.43	-1,180.43
23078:National Estate	320,509.00	320,509.00	275,301.38	45,207.62
23088:Land Registry	353,025.00	353,025.00	515,515.01	-162,490.01
23098:Valuation	273,229.00	273,229.00	209,853.46	63,375.54
23108:Land Administration - Belmopan	549,139.00	549,139.00	586,875.10	-37,736.10
23112:Land Administration - Corozal	168,505.00	168,505.00	100,249.29	68,255.71
23123:Land Administration - Orange Walk	184,591.00	184,591.00	208,062.60	-23,471.60
23131:Land Administration - Belize City	296,877.00	296,877.00	271,370.08	25,506.92
23144:Land Administration - Cayo	137,517.00	137,517.00	117,457.89	20,059.11
23155:Land Administration - Stann Creek	180,214.00	180,214.00	115,174.33	65,039.67
23166:Land Administration - Toledo	138,640.00	138,640.00	84,653.25	53,986.75
23178:Forestry - Belmopan	568,864.00	568,864.00	568,595.97	268.03
23183:Forestry - Orange Walk	140,485.00	140,485.00	78,505.43	61,979.57
23204:Forestry - San Ignacio	153,490.00	153,490.00	152,123.32	1,366.68
23214:Forestry - Douglas D'Silva	601,494.00	601,494.00	575,584.27	25,909.73
23236:Forestry - Savannah	239,664.00	239,664.00	224,706.98	14,957.02
23246:Forestry - Toledo	186,232.00	186,232.00	148,271.07	37,960.93
23288:Biodiversity Management	285,217.00	285,217.00	234,326.49	50,890.51
23308:Geology Department	705,491.00	705,491.00	475,635.56	229,855.44
23318:Department of the Environment	547,509.00	547,509.00	631,675.88	-84,166.88
23328:Environmental Compliance Monitor	231,111.00	231,111.00	72,123.81	158,987.19
23338:Compliance & monitoring Unit	94,108.00	94,108.00	2,500.00	91,608.00
23348:Solid Waste Mgmt Authority	364,702.00	364,702.00	239,316.11	125,385.89
26031:Meteorology/Hydrology Services	979,395.00	979,395.00	941,434.91	37,960.09
25: MINISTRY OF TOURISM, INFORMATION & NEMO	3,949,754.00	3,193,030.00	3,158,455.34	34,574.66
25017: Administration	2,385,959.00	2,385,959.00	2,446,576.78	-60,617.78

26021:Civil Aviation	807,071.00	807,071.00	711,878.56	95,192.44
14058: Belize Archives Department	756,724.00			
26:MINISTRY OF PUBLIC UTILITIES, NEMO,TRANSPORT & COMMUNICATION	10,535,005.00		10,802,458.79	-10,802,458.79
17028:Office of Emergency Management	1,137,701.00		1,405,483.86	-1,405,483.86
18448:Public Utilities	588,749.00		377,090.45	-377,090.45
29188:Transport Administration	880,195.00		1,207,669.95	-1,207,669.95
29198:Traffic Enforcement	887,936.00		823,745.37	-823,745.37
26088:Terminal Management Unit	609,754.00		553,887.11	-553,887.11
33157: Postal Services Head Office	2,327,051.00		2,311,471.40	-2,311,471.40
33162:District Post Office - Corozal	144,258.00		158,795.64	-158,795.64
33173:District Post Office - Orange Walk	103,760.00		119,518.88	-119,518.88
33181:District Post Office - Belize	203,580.00		202,019.85	-202,019.85
33194:District Post Office - Cayo	127,525.00		160,352.79	-160,352.79
33205:District Post Office - Stann Creek	191,872.00		223,462.54	-223,462.54
33216:District Post Office - Toledo	57,678.00		58,575.09	-58,575.09
33228:District Post Office - Belmopan	122,506.00		141,359.59	-141,359.59
33091:Belize City & San Pedro	1,790,425.00		2,004,735.51	-2,004,735.51
33102:Corozal	226,384.00		132,142.35	-132,142.35
33113:Orange Walk	207,273.00		149,844.04	-149,844.04
33124:Cayo	547,691.00		494,972.10	-494,972.10
33135:Stann Creek	175,562.00		116,309.18	-116,309.18
33146:Toledo	205,105.00		161,023.09	-161,023.09
27:MINISTRY OF HUMAN DEVELOPMENT	9,031,457.00	9,031,457.00	8,663,884.48	367,572.52
27017:General Administration	2,700,533.00	2,700,533.00	2,837,355.00	-136,822.00
27021:Human Services	3,230,501.00	3,230,501.00	3,062,010.63	168,490.37
27031:Child Care Centre	515,575.00	515,575.00	515,840.15	-265.15
27041:Golden Haven Rest Home	262,619.00	262,619.00	252,780.61	9,838.39
27058:Population Unit	185,220.00	185,220.00	156,979.62	28,240.38
27061:Disabilities Services Division	167,926.00	167,926.00	135,140.48	32,785.52
27071:Youth Hostel	580,101.00	580,101.00	591,542.12	-11,441.12
27081:Women's Department	438,614.00	438,614.00	388,495.05	50,118.95

27141:Family Services Division	350,812.00	350,812.00	197,758.16	153,053.84
27151:Community Rehabilitation Department	468,489.00	468,489.00	430,385.24	38,103.76
27161:Residential Daycare Services	131,067.00	131,067.00	95,597.42	35,469.58
29:MINISTRY OF WORKS, TRANSPORT & COMMUNICATIONS	7,751,871.00	7,751,871.00	8,669,883.50	-918,012.50
29017:Central Administration	1,899,519.00	1,899,519.00	1,762,979.69	136,539.31
29028:Belmopan Administration	343,275.00	343,275.00	329,488.38	13,786.62
29032:Corozal District	707,333.00	707,333.00	761,559.12	-54,226.12
29043:Orange Walk District	665,196.00	665,196.00	827,740.78	-162,544.78
29051:Belize District	675,087.00	675,087.00	924,148.28	-249,061.28
29064:Cayo District	853,534.00	853,534.00	946,629.64	-93,095.64
29075:Stann Creek District	807,594.00	807,594.00	850,948.40	-43,354.40
29086:Toledo District	808,169.00	808,169.00	1,121,277.66	-313,108.66
29108:Engineering Division	327,184.00	327,184.00	416,373.43	-89,189.43
29118:Stores Mgmt		0.00		0.00
29148:Mechanical Administration	317,508.00	317,508.00	381,318.27	-63,810.27
29168: Soils & Survey Administration	247,206.00	247,206.00	252,894.52	-5,688.52
29178:Management Information System	100,266.00	100,266.00	94,525.33	5,740.67
30:MINISTRY OF HOME AFFAIRS & PUBLIC UTILITIES	97,082,153.00	42,904,972.00	91,141,590.85	-49,595,770.85
26017:General Administration	1,142,350.00	1,142,350.00	962,937.16	179,412.84
30461 :Forensic Medicine Unit	898,827.00		119,039.52	-119,039.52
30331: National Coast Guard	3,906,646.00			
33021: Prison Services	7,122,881.00			
30461: Forensic	245,590.00			
30021:Airport Camp	27,033,098.00		26,715,840.78	-26,715,840.78
30031:Air Wing	1,906,466.00		1,399,325.81	-1,399,325.81
30041:Maritime Wing	991,774.00		684,867.90	-684,867.90
30051:Volunteer Element	4,158,824.00		3,817,332.28	-3,817,332.28
30067:Police Administration - Belmopan	4,341,709.00	4,341,709.00	4,119,389.68	222,319.32
30072:Police Administration - Corozal	1,567,235.00	1,567,235.00	1,659,256.83	-92,021.83

30083:Police Administration - Orange Walk	1,511,218.00	1,511,218.00	1,592,419.72	-81,201.72
30091:Police Administration - Belize City	1,376,690.00	1,376,690.00	2,086,964.44	-710,274.44
30104:Police Administration - San Ignacio	1,352,922.00	1,352,922.00	1,469,529.88	-116,607.88
30114:Police Administration - Benque Viejo	1,084,054.00	1,084,054.00	1,103,000.19	-18,946.19
30125:Police Administration - Dangriga	992,464.00	992,464.00	1,223,805.95	-231,341.95
30136:Police Administration - Punta Gorda	995,233.00	995,233.00	1,166,743.78	-171,510.78
30148:Police Training School	3,638,816.00	3,638,816.00	1,268,190.36	2,370,625.64
30158:Police Canine Unit	403,530.00	403,530.00	278,286.22	125,243.78
30161:Police Band	94,660.00	94,660.00	36,552.65	58,107.35
30171:Police Special Branch	2,235,992.00	2,235,992.00	2,137,216.32	98,775.68
30181:Police Information Technology Unit	920,407.00	920,407.00	760,454.03	159,952.97
30185:Police Tourism Unit	1,381,794.00	1,381,794.00	1,092,451.50	289,342.50
30188:Police Dragon Unit	2,375,030.00	2,375,030.00	2,386,345.77	-11,315.77
30201:Nat. Crimes Investigation Branch	2,205,520.00	2,205,520.00	2,157,351.48	48,168.52
30218:Joint Intelligence Comp Cen.	455,126.00	455,126.00	380,381.76	74,744.24
30231:National Forensic Services		0.00	597,141.66	-597,141.66
30258:Immigration Head Office	1,183,159.00	1,183,159.00	1,191,888.36	-8,729.36
30261:Immigration Services	784,640.00	784,640.00	1,894,405.31	-1,109,765.31
30271:Passport Office	1,027,961.00	1,027,961.00	611,977.31	415,983.69
30295:Police Intermediate Southern Formation	1,002,447.00	1,002,447.00	1,206,034.56	-203,587.56
30308:Anti Narcotic Unit	1,237,322.00	1,237,322.00	1,074,545.18	162,776.82
30311:Scenes of the Crime	1,115,433.00	1,115,433.00	1,067,930.84	47,502.16
30321:Crime Intelligence Unit	623,644.00	623,644.00	508,680.46	114,963.54
30388: Belmopan Police	1,359,152.00	1,359,152.00		
30331:National Coast Guard		0.00	3,639,717.01	-3,639,717.01
30351:Prosecution Branch	1,512,614.00	1,512,614.00	1,420,584.46	92,029.54
30361:Traffic Branch	640,035.00	640,035.00	653,489.82	-13,454.82
30371:San Pedro Caye Caulker Formation	1,017,927.00	1,017,927.00	875,245.16	142,681.84
30391:Community Policing	615,189.00	615,189.00	683,206.50	-68,017.50
30451:Conscious Youth Development Center	318,493.00	318,493.00	315,799.14	2,693.86

30471:Rural Formation	1,819,821.00	1,819,821.00	1,443,408.11	376,412.89
30481:Gang Unit	380,260.00	380,260.00	252,918.92	127,341.08
30498:Council Secretariat	192,125.00	192,125.00	29,339.35	162,785.65
30388:Council Secretariat	0.00	0.00	1,474,494.17	-1,474,494.17
30341:Patrol Branch-Belize City	6,292,015.00		5,917,616.40	-5,917,616.40
30402:Immigration Services Corozal	552,371.00		132,818.48	-132,818.48
30413:Immigration Services Orange Walk	166,180.00		102,985.35	-102,985.35
30424:Immigration Services Western Border	530,585.00		250,849.02	-250,849.02
30435:Immigration services Stann Creek	227,077.00		55,651.02	-55,651.02
30446:Immigration Services Punta Gorda	144,847.00		136,664.11	-136,664.11
33021:Prison Services		0.00	6,986,516.14	-6,986,516.14
31:ATTORNEY GENERAL'S MINISTRY	3,001,965.00	3,001,965.00	2,614,376.44	387,588.56
31017:General Administration - Attorney General	1,891,451.00	1,891,451.00	1,533,364.34	358,086.66
31021:Family Court	711,336.00	711,336.00	749,642.02	-38,306.02
31031:Law Revision	399,178.00	399,178.00	331,370.08	67,807.92
32:MINISTRY OF ECONOMIC DEVELOPMENT, COMMERCE INDUSTRY & CONSUMER PROTECTION	6,093,783.00	5,675,104.00	6,079,781.91	-404,677.91
32017:National & Economic Development	5,675,104.00	5,675,104.00	5,608,934.33	66,169.67
28048:Bureau of Standards	418,679.00		470,847.58	-470,847.58
33:MINISTRY OF DEFENCE, HOUSING, YOUTH AND SPORTS	2,232,640.00	2,232,640.00	1,980,288.02	252,351.98
30017:General Administration	793,537.00	793,537.00		793,537.00
33017: General Administration-Housing	0.00	0.00	808,447.67	-808,447.67
33051:Housing & Planning Department	1,439,103.00	1,439,103.00	1,171,840.35	267,262.65
35:MINISTRY OF LABOUR, LOCAL GOVERNMENT AND RURAL DEVELOPMENT	9,163,548.00	12,835,291.00	9,011,319.86	152,228.14
34048: Rural Water & Sanitation Project	450,725.00	450,725.00	471,301.53	-20,576.53

34081:Rural Community Development	750,700.00	750,700.00	685,009.65	65,690.35
35017:Local Government Administration	6,384,610.00	6,384,610.00	6,437,654.64	-53,044.64
35037:Labour Administration	1,577,513.00	1,577,513.00	1,417,354.04	160,158.96
37:MINISTRY OF YOUTH, SPORTS AND CULTURE	5,233,020.00	19,645,824.00	4,556,667.49	-329,285.49
36017:Central Administration	787,762.00	787,762.00	715,473.97	72,288.03
21381:National Sports Council	1,450,000.00	1,450,000.00	1,448,434.49	1,565.51
25051:Department of Youth Development	460,270.00	460,270.00	327,252.02	133,017.98
25061:Belize Youth Development Center	467,572.00	467,572.00	429,866.69	37,705.31
25071:Youth for the Future Secretariat	496,867.00	496,867.00	411,355.59	85,511.41
25081:National Youth Cadet Corp	564,911.00	564,911.00	504,376.44	60,534.56
14058:Belize Archives Department	0.00	0.00	719,908.29	-719,908.29
31048: Community Unint	893,400.00	893,400.00		
25021:Belize Broadcasting Authority	112,238.00	112,238.00		
TOTAL RECURRENT EXPENDITURES	662,571,181.00	605,915,030.00	671,405,015.06	-47,742,685.06

Capital II Expenditure

CAPITAL II	APPROVED ESTIMATES 2009/10	TOTAL PROVISION 2009/10	ACTUAL 2009/10	EXCESS/ SAVINGS 2009/10
11:OFFICE OF THE GOVERNOR GENERAL	10,000.00	10,000.00	9,602.94	397.06
1000:Furniture & Equipment	10,000.00	10,000.00	9,602.94	397.06
12:JUDICIARY	475,000.00	475,000.00	243,395.58	231,604.42
680: Repairs & Renovation of Bldg	125,000.00	125,000.00	120,375.21	4,624.79
1000:Furniture & Equipment	350,000.00	350,000.00	123,020.37	226,979.63
13:LEGISLATURE	21,000.00	21,000.00	10,345.56	10,654.44
1000:Furniture & Equipment	15,000.00	15,000.00	5,900.00	9,100.00
1002:Purchase of a Computer	6,000.00	6,000.00	4,445.56	1,554.44
14:MINISTRY OF THE PUBLIC SERVICE, GOVERNANCE IMPROVEMENT & ELECTIONS AND BOUNDRIES	90,000.00	90,000.00	237,966.32	-147,966.32

131:General Administration	60,000.00	60,000.00	110,125.56	-50,125.56
1000:Furniture & Equipment (14017)	30,000.00	30,000.00	29,615.38	384.62
1000:Furniture & Equipment (14081)		0.00	98,225.38	-98,225.38
16:AUDITOR GENERAL	10,000.00	10,000.00	7,544.50	2,455.50
1000:Furniture & Equipment	10,000.00	10,000.00	7,544.50	2,455.50
17:OFFICE OF THE PRIME MINISTER & CABINET	30,000.00	30,000.00	1,141,312.64	-1,111,312.64
353:Community Services		0.00	1,134,312.64	-1,134,312.64
1000:Furniture & Equipment (17017)	20,000.00	20,000.00	7,000.00	13,000.00
1331:September Celebrations	10,000.00	10,000.00		10,000.00
18:MINISTRY OF FINANCE	12,893,230.00	12,893,230.00	12,210,113.20	938,116.80
375:Infrastructure Projects	400,000.00	400,000.00	89,538.27	310,461.73
878:Assistance to Municipalities			255,000.00	
762:Rural Electrification	500,000.00	500,000.00		500,000.00
1000:Furniture & Equipment	155,000.00	155,000.00	133,366.14	21,633.86
1002:Purchase of a Computer	587,000.00	587,000.00	424,331.41	162,668.59
1003:Upgrade of Office Building	300,000.00	300,000.00	110,938.84	189,061.16
1019:Contri'tn to IBRD, IMF, CDB, IDB	7,681,230.00	7,681,230.00	7,359,958.65	321,271.35
1021:Customs Reform & Modernization	250,000.00	250,000.00	213,304.33	36,695.67
1023:Upgrade of building (Bze. City Sub-Treasury)	40,000.00	40,000.00	39,999.59	0.41
1316:Purchase of Vehicle	1,500,000.00	1,500,000.00	2,106,755.97	-606,755.97
1565:Debt Swap Agreement - USA/TNC/GOB	1,480,000.00	1,480,000.00	1,476,920.00	3,080.00
19:MINISTRY OF HEALTH	4,145,000.00	4,045,000.00	1,998,687.88	2,562,429.10
811:Health Refom Project	2,000,000.00	2,000,000.00		2,000,000.00
822:UNICEF Program Health			25,413.00	
1037:Purchase of other equipment (MOF)	500,000.00	500,000.00	586,908.51	-86,908.51
1002:Purchase of Computer	100,000.00			
1051:Technical Agreement - Belize/Cuba	820,000.00	820,000.00	819,675.39	324.61
1057:Laboratory Equipment (Central Med. Lab.)	500,000.00	500,000.00	75,987.00	424,013.00
1225:NDCAA	125,000.00	125,000.00		125,000.00
1239:Purchase of test equipment (MNSI)	100,000.00	100,000.00		100,000.00
1046:Renovation of Hospital			185,335.00	
1486:Influenza A - HINI - Virus			305,368.98	
21:MINISTRY OF EDUCATION AND LABOUR	4,670,000.00	4,515,000.00	5,349,392.01	-494,855.74
391: National Sports Council			152,910.00	
919:PREMIS?SEMIS	40,000.00	40,000.00	31,578.94	8,421.06
920:ETES	75,000.00	75,000.00	12,708.96	62,291.04
1000:Furniture & Equipment	100,000.00	100,000.00	67,342.10	32,657.90
1007:Capital Improvement of Building			68,808.85	

1089:Belize Teachers' Training College	150,000.00	150,000.00	150,000.00	0.00
1094:Special Education Unit	75,000.00	75,000.00	53,455.35	21,544.65
1095:Pre-Schools Unit	200,000.00	200,000.00	108,086.04	91,913.96
1096:Curriculum Development Unit	100,000.00	100,000.00	98,903.62	1,096.38
1098:Quality Assurance & Development Service	100,000.00	100,000.00	98,997.63	1,002.37
1340:National Council of Education	75,000.00	75,000.00	11,441.00	63,559.00
1375:Technical & Vocational Training Project	1,500,000.00	1,500,000.00	2,261,168.47	-761,168.47
1396:Construction Library - Benque Viejo	100,000.00	100,000.00	100,000.00	0.00
1425:Georgetown High School	1,000,000.00	1,000,000.00	881,643.64	118,356.36
1604:Construction/Infrastructure Projects	1,000,000.00	1,000,000.00	1,059,529.99	-59,529.99
1650:Youth Programme Initiative			75,000.00	-75,000.00
1469:Agri and Nat. Resource Institute (ANRI)	50,000.00		36,953.91	
1470:Teacher Education and Development Unit	50,000.00		36,602.41	
1471:ITVET, Stann Creek	30,000.00		21,564.44	
1473:National Testing & Certification Unit	25,000.00		22,696.66	
22:MINISTRY OF AGRICULTURE AND FISHERIES	2,140,000.00	1,940,000.00	1,503,626.13	612,897.71
149:Research & Development	50,000.00	50,000.00	47,911.64	2,088.36
133:Administration of Cooperatives	50,000.00	50,000.00	14,995.89	35,004.11
151: Statistical data Collection	75,000.00	75,000.00	37,605.32	37,394.68
701:Conservation Management	100,000.00	100,000.00	25,693.50	74,306.50
933:Marine Reserve	300,000.00	300,000.00	91,738.47	208,261.53
1000:Furniture and Equipment	25,000.00	25,000.00	24,796.99	203.01
1112:Conservation Compliance	150,000.00	150,000.00	57,635.46	92,364.54
1113:Support to Districts (MAFC)	300,000.00	300,000.00	284,062.29	15,937.71
1119:Agricultural Diversification	250,000.00	250,000.00	194,515.90	55,484.10
1426:National Livestock Program	250,000.00	250,000.00	225,232.25	24,767.75
1427:Support to Nutrition Security Commission	50,000.00	50,000.00	40,195.95	9,804.05
1474:Expanding Small Scale Fishing & Farm	200,000.00		100,015.01	
1587:EU BRDO Project	40,000.00	40,000.00	31,733.63	8,266.37
1628:'School Feeding & Nutrition Program	300,000.00	300,000.00	250,985.00	49,015.00
1635:EUBanana			76,508.83	
23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT	6,728,000.00	6,728,000.00	4,916,288.54	1,925,031.57
454:Geological Services	100,000.00	100,000.00	99,815.17	184.83
260:Surveys & Mapping	250,000.00	250,000.00	273,794.60	-23,794.60
638:Road Unit Forestry	50,000.00	50,000.00	49,915.86	84.14
708:Land Administration	100,000.00	100,000.00		100,000.00
709:Land Policy Development	50,000.00	50,000.00		50,000.00
713:Land Titling Project	50,000.00	50,000.00	49,992.25	7.75

715:Meteorological Services	100,000.00	100,000.00		100,000.00
934:Landowners Share - Petroleum Royalt	750,000.00	750,000.00	608,749.72	141,250.28
1000:Furniture & Equipment	100,000.00	100,000.00	55,000.00	45,000.00
1007:Capital Improvement of buildings	150,000.00	150,000.00	160,916.83	-10,916.83
1428:Paper Recycling Programme	9,000.00	9,000.00		9,000.00
1429:Waste oil Recycling Programme	9,000.00	9,000.00	4,784.00	4,216.00
1431:Lead Acid Recycling Programme	10,000.00	10,000.00		10,000.00
1605:Solid Waste Mgmt Authority	1,500,000.00	1,500,000.00		1,500,000.00
1125:Land Development (Acquisitions)	3,500,000.00	3,500,000.00	3,500,000.00	0.00
1478:Solid Waste Management			113,320.11	
25: MINISTRY OF TOURISM & CIVIL AVIATION	20,000.00	20,000.00	110,417.01	-71,253.76
1000:Furniture & Equipment	10,000.00	10,000.00	4,843.99	5,156.01
1002:Purchase of a Computer	10,000.00	10,000.00	3,194.92	6,805.08
1004:Purchase of other Equipment		0.00	8,603.08	-8,603.08
1007:Capital Improvement of buildings	0.00	0.00	17,612.46	-17,612.46
370:Youth Development Services			19,163.25	
1650:Youth Program and Initiative		0.00	56,999.31	-56,999.31
26:MINISTRY OF PUBLIC UTILITIES, NEMO, TRANSPORT & COMMUNICATIONS	1,050,000.00	550,000.00	3,152,723.18	233,302.81
330: Firefighting	200,000.00	200,000.00		200,000.00
360:Postal Service	150,000.00	150,000.00		150,000.00
1611: Department of Transport	200,000.00	200,000.00	0.00	200,000.00
131:Generation Administration		0.00	19,681.72	-19,681.72
914:Intelligence gathering		0.00	132,555.66	-132,555.66
916: Hurricane Preparedness Shelter	500,000.00			
1000:Furniture & Equipment		0.00	43,324.28	-43,324.28
1002:Purchase of a Computer		0.00	86,191.35	-86,191.35
1003:Upgrade of Office Building		0.00	34,944.18	-34,944.18
1007:Capital Improvement of buildings			333,434.09	
1037:Purchase of Other Equipment			240,051.47	
1221:Police Building Maintenance			128,780.09	
1316:Purchase of Vehicles			29,000.00	
1234:Construction Buildings			151,732.26	
1220:Police Equipment (other)			240,866.38	
1177:Conference and Workshop			6,429.25	
1483:Parole Program			492,337.50	
1480:IT Program-MEMEX			676,289.62	
1545:National Forensic Service			108,111.14	
715:Meteorological Services			65,339.68	
1430:Meteorological Building			363,654.51	

27:MINISTRY OF HUMAN DEVELOPMENT	808,000.00	808,000.00	528,953.08	279,046.92
146: Trafficking in Persons (TIPS)	150,000.00	150,000.00	105,991.38	44,008.62
362:Rehabilitation Services	30,000.00	30,000.00	28,384.54	1,615.46
369:Womens Affairs	125,000.00	125,000.00	122,936.29	2,063.71
382:Foster Care	33,000.00	33,000.00	23,522.72	9,477.28
680:Youth Hostel Fence	40,000.00	40,000.00		40,000.00
1000:Furniture & Equipment	25,000.00	25,000.00	39,636.78	-14,636.78
1003:Upgrade of Office Building		0.00	24,955.37	-24,955.37
1190:Golden Haven Rest Home	175,000.00	175,000.00		175,000.00
NEW:Good Samaritan Homeless shelter	30,000.00	30,000.00	200.00	29,800.00
1606:National Action Plan for Children & Adolescent	200,000.00	200,000.00	183,326.00	16,674.00
29:MINISTRY OF WORKS	5,375,000.00	3,750,000.00	7,316,194.99	-1,904,790.15
377:Poverty Alleviation		0.00	1,048,430.82	-1,048,430.82
686:Upgrading Bze city Streets		0.00	142,912.76	-142,912.76
673:Southern Highway Section 6	1,500,000.00		623,000.00	
676:Southern Highway TA (CDB)	200,000.00	200,000.00	149,030.73	50,969.27
680:Renovation of GOB Buildings	100,000.00	100,000.00	74,243.22	25,756.78
689:MOW Equipment spares		0.00	17,888.20	-17,888.20
693:Road Mtce Equipment		0.00	668,380.76	-668,380.76
697: Ferry	125,000.00	125,000.00		125,000.00
923: Joe Taylor Bridge	250,000.00	250,000.00	19,773.60	230,226.40
924:Crique Sarco Bridge Toledo Dist	125,000.00	125,000.00		125,000.00
925: Blue Creek Bridge Toledo Dist	125,000.00	125,000.00		125,000.00
926: Billy White Bridge Caye Dist	45,000.00	45,000.00		45,000.00
928: Iguana Creek Road Upgrading	500,000.00	500,000.00	200,000.00	300,000.00
1000:Furniture & Equipment	65,000.00	65,000.00	48,074.61	16,925.39
1200:Streets & Drains - Villages		0.00	13,470.77	-13,470.77
1211: Inland Waterways	45,000.00	45,000.00	25,000.00	20,000.00
NEW: Construction of Seine Bight Community Center	500,000.00	500,000.00		500,000.00
1571:Corozal - Sarteneja Upgrading	10,000.00	10,000.00		10,000.00
New: Western Highway -Airport Link Road	10,000.00	10,000.00		10,000.00
1590:Santa Elena New International Crossing	100,000.00	100,000.00	67,200.00	32,800.00
1595: O. Walk/Progreso/San Estevan Upgrade	50,000.00	50,000.00		50,000.00
1607:Completion of Southern Highway	1,500,000.00	1,500,000.00	1,472,571.57	27,428.43
1608:Maintenance of Bridges & Ferries		0.00	249,240.50	-249,240.50
1609:Maintenance of Highways		0.00	489,906.78	-489,906.78
1610:Maintenance of Streets & Drains		0.00	902,470.18	-902,470.18
1662:EU Project Execution Unit			305,768.67	
1434:Belize Rural Development Project	125,000.00		64,367.89	
1562:San Pedro Commercial Pier			100,000.00	

1433:Construction f Seine Bight Community			379,578.58	
1492:Macal Bridge		0.00	66,195.65	-66,195.65
1611:Department of Transport			188,689.70	
30:MINISTRY OF NATIONAL SECURITY	6,598,000.00	5,318,000.00	0.00	5,318,000.00
113:General Administration	50,000.00	50,000.00		50,000.00
914:Intelligence Gathering	160,000.00	160,000.00		160,000.00
1000:Furniture & Equipment	100,000.00	100,000.00		100,000.00
1002:Purchase of a Computer	210,000.00	210,000.00		210,000.00
1003: Building Maintenance	10,000.00	10,000.00		10,000.00
1007:Capital Improvement of buildings	500,000.00	500,000.00		500,000.00
1037:Purchase of other equipment (MOF)	400,000.00	400,000.00		400,000.00
1037:Purchase of Other Equipment	800,000.00	800,000.00		800,000.00
1177:Conference & Workshop	20,000.00	20,000.00		20,000.00
1220:Police Equipment	500,000.00	500,000.00		500,000.00
1221:Police Building Mtce	300,000.00	300,000.00		300,000.00
1234:Construction Bldg- Blue creek	970,000.00	970,000.00		970,000.00
1381:Police Auxiliary Unit	340,000.00	340,000.00		340,000.00
1423:Concious Youth Dev. Program	400,000.00	400,000.00		400,000.00
1438:Contruction of Special Branch Office		0.00		0.00
1480: IT Programme	680,000.00			
1483:Parole Programme	600,000.00			
New:Crimestoppers (Gun Buyback)	50,000.00	50,000.00		50,000.00
1545:National Forensic Services	508,000.00	508,000.00		508,000.00
31: THE ATTORNEY GENERAL'S MINISTRY	230,000.00	230,000.00	36,218.48	193,781.52
912:Prosecution Services	100,000.00	100,000.00		100,000.00
1000:Furniture & Equipment	30,000.00	30,000.00	36,218.48	-6,218.48
1234:Construction buildings (Blue Creek Customs Station)	100,000.00	100,000.00		100,000.00
32: Ministry of Economic Development, Commerce, Industry & Consumer Protection	2,283,500.00	1,883,500.00	1,596,506.18	782,750.04
1000:Furniture & Equipment	15,000.00	15,000.00	23,245.31	-8,245.31
1440:Caye Caulker Water System		0.00		0.00
1441:Housing & Population Census	500,000.00	500,000.00	591,096.00	-91,096.00
1442:Household & Expenditure Survey	150,000.00	150,000.00	150,000.00	0.00
1443:Gaming License Plates	35,000.00	35,000.00	1,097.25	33,902.75
1459:Repairs to Conference Room	15,000.00	15,000.00	11,450.00	3,550.00
1460:Millenium Development Goal & Nat Rep	8,500.00	8,500.00		
1461: Conditional Cash Transfer	15,000.00	15,000.00		
1462:MDG Needs Assessment	100,000.00	100,000.00		
1466:PRODEV	75,000.00	75,000.00	2,449.41	72,550.59
1465:Poverty Assessment Counterpart	150,000.00		28,272.07	

1584:Bureau of Standars	70,000.00	70,000.00	61,911.99	8,088.01
1257:Basic Needs Trust Fund (MED)	400,000.00	400,000.00	136,000.00	264,000.00
1463:Rural Finance Program(MED)	250,000.00		250,000.00	
1663:Social Reform Agenda			33,979.15	
1654:Unicef Program			61,999.00	
762:Rural Electrification			245,006.00	
1613: Social Investment Fund - Counterpart	500,000.00	500,000.00		500,000.00
33:MINISTRY OF HOUSING & URBAN DEVELOPMENT	13,775,000.00	12,525,000.00	10,984,621.91	1,812,814.36
916:Hurican Preparedness	500,000.00			
1677: Home Improvement	500,000.00			
1000:Furniture & Equipment	25,000.00	25,000.00	4,090.97	20,909.03
1622:Home Improvement	12,500,000.00	12,500,000.00	10,558,094.67	1,941,905.33
1007:Capital Improvements Building	50,000.00		11,520.11	
1484:Home Improvement	200,000.00		75,153.99	
330:Fire Fighting			185,762.17	
360:Postal Services			150,000.00	-150,000.00
35:MNISTRY OF LABOUR, LOCAL GOV'T & RURAL DEVELOPMENT	520,000.00	470,000.00	539,303.00	-26,230.15
717:Rural Water Supply & Sanitation Project-SIF	100,000.00	100,000.00	193,658.78	-93,658.78
666:Contribution to Village Council	100,000.00	100,000.00	96,992.46	3,007.54
921:H/VAIDS Workplace Edu	20,000.00	20,000.00	4,871.21	15,128.79
922:ILO/CUDA Child Labour Project	20,000.00	20,000.00	16,617.50	3,382.50
1648:Advisory Body	25,000.00	25,000.00	24,945.37	54.63
1379:Employment Agency	50,000.00	50,000.00	20,050.77	29,949.23
1647:Tripartite Body	100,000.00	100,000.00	88,879.46	11,120.54
1000:Furniture & Equipment	30,000.00	30,000.00	29,214.60	785.40
111:Information Technology	25,000.00	25,000.00	21,000.00	4,000.00
1481:Law Revision (Labour Laws)	25,000.00		20,955.02	
1347:Stipend to Village Council Chairperson	25,000.00		22,117.83	
37:MINISTRY OF YOUTH, SPORTS & CULTURE	1,507,500.00	1,122,500.00	1,683,614.02	-561,114.02
370:Youth for the Future Secretariat	75,000.00	75,000.00		75,000.00
631:Infrastructure Development (4H)	100,000.00	100,000.00		100,000.00
1614: Belize Archives & Records	100,000.00	100,000.00		100,000.00
1004:Purchase of Equipment	15,000.00	15,000.00		15,000.00
1007:Capital Improvement buildings	100,000.00	100,000.00		100,000.00
391: Sports Council	250,000.00	250,000.00		250,000.00
1650:Youth Program & Initiatives	250,000.00	250,000.00		250,000.00
1591:Belize Sport Centre	500,000.00	500,000.00	1,676,285.02	-1,176,285.02
1000:Furniture & Equipment	7,500.00	7,500.00	7,329.00	171.00
GRAND TOTAL	63,379,230.00	57,434,230.00	53,576,827.15	10,585,759.47

Capital III Expenditure

	APPROVED ESTIMATES 2009/10	TOTAL PROVISION 2008/09	ACTUAL 2009/10	EXCESS/ SAVINGS 2009/10
17:OFFICE OF THE PRIME MINISTER & CABINET	780,000.00	780,000.00	780,000.00	0.00
353:Community Service	780,000.00	780,000.00	780,000.00	0.00
18:MINISTRY OF FINANCE	1,500,000.00	1,500,000.00	6,929,207.86	-5,429,207.86
884:Corozal Town Market			200,000.00	-200,000.00
1022:ASYCUDA Upgrade	1,500,000.00	1,500,000.00		1,500,000.00
893:Loan - Development Finance Corporation	0.00	0.00	5,224,099.93	-5,224,099.93
19:MINISTRY OF HEALTH	3,000,000.00	3,000,000.00	3,285,484.51	-285,484.51
822:UNICEF Programme - Health	0.00		10,124.00	-10,124.00
811:Health Refom Project	3,000,000.00	3,000,000.00	3,275,360.51	-275,360.51
20:MINISTRY OF FOREIGN AFFAIRS& FOREIGN TRADE	400,000.00	400,000.00	198,921.68	201,078.32
1632:"Taiwan/Belize Co	400,000.00	400,000.00	198,921.68	201,078.32
22:MINISTRY OF AGRICULTURE AND FISHERIES	11,408,500.00	11,408,500.00	6,939,240.87	4,469,259.13
1587:EU BRDO Project	3,400,000.00	3,400,000.00	885,604.12	2,514,395.88
1625:"FAO Technical Cooperation	8,500.00	8,500.00	1,453.75	7,046.25
203:Banana Industry Project	5,000,000.00	5,000,000.00		5,000,000.00
New: Banana support Program	3,000,000.00	3,000,000.00	3,124,358.58	-124,358.58
New:EU Sugar Support Program			2,927,824.42	-2,927,824.42
23:MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT	10,900,000.00	10,900,000.00	8,569.43	10,891,430.57
1478:Solid Waste Management Project	7,500,000.00	7,500,000.00	8,569.43	7,491,430.57
1478:Solid Waste Management Project 2	2,400,000.00	2,400,000.00		2,400,000.00
1637:Sustainable Land Mgmt	1,000,000.00	1,000,000.00		1,000,000.00
25:MINISTRY OF TOURISM AND CIVIL	5,000,000.00	5,000,000.00	991,238.00	4,008,762.00
25:Sustainable Tourism Project	5,000,000.00	5,000,000.00	991,238.00	4,008,762.00

27:MINISTRY OF HUMAN DEVELOPMENT & SOCIAL TRANSFORMATION	225,000.00	225,000.00	5,383,916.15	-5,158,916.15
146:US Government Programmes TIPS			16,027.25	-16,027.25
1450:Single Mothers - Skill Training Pro	100,000.00	100,000.00	91,512.03	8,487.97
1344:UNICEP Programmes - Human Development	125,000.00	125,000.00	276,376.87	-151,376.87
1641:Construction of C. Guard Headquarters			1,500,000.00	-1,500,000.00
1640:Estab. of Operational Base			1,500,000.00	-1,500,000.00
			2,000,000.00	-2,000,000.00
29:MINISTRY OF WORKS	47,200,000.00	47,200,000.00	35,047,768.51	12,152,231.49
377: Poverty Alleviation Projects	3,200,000.00	3,200,000.00	3,184,112.33	15,887.67
673:Big Falls/Guatemalan Border	1,800,000.00	1,800,000.00		1,800,000.00
1405: Belize City Rejuvenation Project	5,000,000.00	5,000,000.00		5,000,000.00
1578:Placencia Road Upgrading Project	7,000,000.00	7,000,000.00		7,000,000.00
1578:Placencia Road Upgrade		0.00	7,366,487.62	-7,366,487.62
1588:Middlesex Bridge	1,200,000.00	1,200,000.00		1,200,000.00
1607:Completion of Southern Highway	3,000,000.00	3,000,000.00	1,060,228.12	1,939,771.88
1434:Belize Rural Dev Project	1,500,000.00	1,500,000.00		1,500,000.00
1435: Rehabilitation of Sugar Feeder Roads	3,000,000.00	3,000,000.00		3,000,000.00
New:Kendal Bridge - Temporary	3,000,000.00	3,000,000.00		3,000,000.00
1669: CDB Road Project	1,300,000.00	1,300,000.00		1,300,000.00
627:Operating Cost Fuel	2,700,000.00	2,700,000.00	1,935,171.87	764,828.13
1658: Disaster Immediate Response	1,000,000.00	1,000,000.00	1,514,289.96	-514,289.96
			64,709.72	-64,709.72
1208:Rehabilitation Northern Highway	500,000.00	500,000.00	998,100.00	-498,100.00
1405:Operating Cost-Misc	6,000,000.00	6,000,000.00	10,662,284.27	-4,662,284.27
1210:Operating Cost Petro-Caribe	7,000,000.00	7,000,000.00	8,262,384.62	-1,262,384.62
30:MINISTRY OF NATIONAL SECURITY	3,500,000.00	3,500,000.00	0.00	3,500,000.00
1037:Purchase of Equipment	2,000,000.00	2,000,000.00		2,000,000.00
1641:Construction of Coast Guard Headquarters	1,500,000.00	1,500,000.00		1,500,000.00
32: Ministry of Economic Development, Commerce, Industry & Consumer Protection	11,664,728.00	11,664,728.00	5,488,665.54	6,176,062.46
364:Social Investment Fund - CDB	3,000,000.00	3,000,000.00	1,944,981.39	1,055,018.61

1526: Commonwealth Debt Initiative	2,000,000.00	2,000,000.00	2,226,977.76	-226,977.76
1527: BNTF Phase V	2,500,000.00	2,500,000.00	660,243.00	1,839,757.00
1575:Belize River Valley Water Project	300,000.00	300,000.00		300,000.00
1642:Social Investment Fund	948,920.00	948,920.00	520,504.00	428,416.00
1463: Rural Finance Program	1,500,000.00	1,500,000.00		1,500,000.00
1462:MDG Needs Assessment and Costing Proje	367,808.00	367,808.00		367,808.00
1461: Conditional Cash Transfer	70,000.00	70,000.00		70,000.00
1460:Millenium Dev. Goals & National Reporting	42,000.00	42,000.00		42,000.00
1465:Operating Cost - Misc	97,000.00	97,000.00	57,216.62	39,783.38
1466: Prodev	839,000.00	839,000.00		839,000.00
1661:Payments to Contractors Municipal			59,842.77	-59,842.77
1664:Payments to Contractors Medium			18,900.00	-18,900.00
37:MINISTRY OF YOUTH, SPORTS & CULTURE	4,500,000.00	4,500,000.00	33,550.00	4,466,450.00
1591: Belize Sports Center	4,500,000.00	4,500,000.00		4,500,000.00
1344:Operating Cost UNICEF			30,000.00	-30,000.00
370:Operating Cost - Other			3,550.00	-3,550.00
GRAND TOTAL	100,078,228.00	100,078,228.00	65,086,562.55	34,991,665.45

Appendix IX – Statement of Public Debt

LOAN DESCRIPTION	Balance at 31. 3. 09	TOTAL Principal Paid	TOTAL Interest Paid	Total Additions- Loans	Total
BILATERAL LOANS					
UK/BELIZE 1981-84	-12,675.10				
UK/BELIZE LOAN 1989	-869,129.36				
TOTAL OWING UK GOVERNMENT	-881,804.46				
USAID BOP 505-K-001	-3,373.57	0.00	0.00	0.00	0.00
USAID 505-T-003	-504,064.63	79,949.56	1,199.24	0.00	81,148.80
USAID 505-T-003A	-367,996.60	139,511.36	3,146.80	0.00	142,658.16
USAID 505-T-003B	-56,253.07	1,679.02	25.18	0.00	1,704.20
USAID 505-K-004C	-573,197.97	234,557.34	8,888.37	0.00	243,445.71
USAID 505-K-005	-626,703.56	314,798.02	83,195.14	0.00	397,993.16
TOTAL USAID LOANS	-2,131,589.40	770,495.30	96,454.73	0.00	866,950.03
EBRC NAT'L HOUSE.PJ.	1,654,667.49	769,200.00	19,657.34	0.00	788,857.34
EXIM ROC 6020236003	25,867,683.45	3,070,592.00	3,821,006.63	0.00	6,891,598.63
ROC ICDF SOUTHERN H'WAY	7,079,398.50	2,916,668.00	915,041.68	0.00	3,831,709.68
ROC S&M ENT. 070015	2,563,483.97	0.00	0.00	0.00	0.00
ROC ICBC NATIONAL H'SING PJ.	72,489,006.61	6,931,362.04	1,675,925.30	0.00	8,607,287.34
ROC - ICDF TOURISM DEV. PJ.	2,648,737.88	0.00	162,449.12	0.00	162,449.12
EXIM ROC- INFRASTRUCTURE	40,000,000.00	0.00	866,037.28	0.00	866,037.28
ROC - US\$25M LOAN	49,853,540.07	6,960,792.00	1,552,967.46	0.00	8,513,759.46
ROC US\$25M LOAN	50,000,000.00	0.00	0.00	0.00	0.00
EXIM	9,000,000.00	40,000,000.00	0.00	0.00	40,000,000.00
TOTAL ROC LOANS	261,156,517.97	60,648,614.04	9,013,084.81	0.00	69,661,698.85
FIVE HOUSING LOAN	-934,385.79	108,888.00	3,266.64	0.00	112,154.64
TOTAL VENEZUELAN LOANS	-934,385.79	108,888.00	3,266.64	0.00	112,154.64
KUWAIT-BIG FALLS RD #473	4,310,830.84	3,108,903.00	6,217,806.00	12,435,612.00	21,762,321.00
KUWAIT BLADEN BRIDGE #604	9,741,896.64	1,328,356.63	2,656,713.26	5,313,426.52	9,298,496.41
TOTAL KUWAIT LOANS	14,052,727.48	4,437,259.63	8,874,519.26	17,749,038.52	31,060,817.41
TRINIDAD & TOBAGO HURRICANE LOAN	-566,943.49	4,377.35	8,754.70	17,509.40	30,641.45
MAINLAND CHINA SWING BRIDGE	-176.66	0.00	0.00	0.00	0.00
BNCE CULTURAL INF.	6,593,124.20	1,089,210.30	2,178,420.60	4,356,841.20	7,624,472.10
TOTAL OTHER BILATERAL LOANS	6,026,004.05	1,093,587.65	2,187,175.30	4,374,350.60	7,655,113.55
TOTAL CEN. GOV. BILATERAL LOANS	277,287,469.85	67,058,844.62	20,174,500.74	22,123,389.12	15,310,227.10

MULTILATERAL LOANS					
CDB LOANS					
CDB 38/SFR-BZ AIRPORT REHAB.	9,630,220.00	148,198.38	296,396.76	592,793.52	1,037,388.66
CDB 38/SFR-BZ AIRPORT IMPROVEMENT (Additional)	1,068,104.00	16,256.28	32,512.56	65,025.12	113,793.96
CDB 6/SFR-BZ MARKET	728,927.39	84,199.22	168,398.44	336,796.88	589,394.54
CDB 6/SFR-BZ MARKET	1,852,510.56	108,455.52	216,911.04	433,822.08	759,188.64
CDB 46/SFR-BZ SOUTHERN H'WAY	1,959,358.13	197,979.94	395,959.88	791,919.76	1,385,859.58
CDB 15/OR H'BIRD H'WAY	10,899,648.24	969,979.48	1,939,958.96	3,879,917.92	6,789,856.36
CDB 48/SFR RESOURCE MGMT.	2,669,899.14	50,086.14	100,172.28	200,344.56	350,602.98
CDB 12/SFR-OR-BZ(SFR) DISASTER MGMT.	5,368,901.53	11,316.96	22,633.92	45,267.84	79,218.72
CDB 12/SFR-OR-BZ (OCR) DISASTER MGMT.	5,097,424.57	306,536.50	613,073.00	1,226,146.00	2,145,755.50
CDB 12/SFR-OR-BZ(SFR) DISASTER MGMT.	-459,789.01	83,081.04	166,162.08	332,324.16	581,567.28
CDB 16/OR-BZEORANGE WALK BY-PASS	17,404,132.64	1,597,676.52	3,195,353.04	6,390,706.08	11,183,735.64
CDB 16/OR-BZEORANGE WALK BY-PASS	3,265,088.61	331,622.88	663,245.76	1,326,491.52	2,321,360.16
CDB 49/SFR-BZ Hurricane Keith Immediate Response	-289,775.94	96,679.70	193,359.40	386,718.80	676,757.90
CDB 13/SFR-OR-BZ (SFR) Enhancement of Technical & Vocational Ed. & Training	8,162,960.90	597,924.76	1,195,849.52	2,391,699.04	4,185,473.32
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	13,947,767.27	1,283,558.04	2,567,116.08	5,134,232.16	8,984,906.28
CDB 13/SFR-OR-BZ (SFR) Enhancement of Technical & Vocational Ed. & Training	2,195,787.30	447,143.48	894,286.96	1,788,573.92	3,130,004.36
CDB 14/SFR-OR-BZE (OCR) HEALTH SECTOR REFORM PROGRAMME	2,753,511.12	1,212,765.40	2,425,530.80	4,851,061.60	8,489,357.80
CDB 50/SFR-BZE Hurricane Iris Immediate Response	528,675.18	101,895.50	203,791.00	407,582.00	713,268.50
CDB 51/SFR-BZE Regional Tourism Emergency Program	20,268.86	35,591.14	71,182.28	142,364.56	249,137.98
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	-384,949.99	256,690.06	513,380.12	1,026,760.24	1,796,830.42
CDB 13/SFR-OR-BZ (OCR) Enhancement of Technical & Vocational Education & Training	2,805,632.60	182,085.80	364,171.60	728,343.20	1,274,600.60
CDB 12/SFR-OR-BZ (OCR) DISASTER MGMT.	578,578.52	188,086.10	376,172.20	752,344.40	1,316,602.70
CDB 17/OR-BZE COURT OF JUSTICE	4,518,181.42	711,029.00	1,422,058.00	2,844,116.00	4,977,203.00
CDB 14/SFR-OR-BZE (SFR) HEALTH SECTOR REFORM PROGRAMME	1,730,495.21	1,442,398.78	2,884,797.56	5,769,595.12	10,096,791.46
CDB 15/SFR-OR-BZE (SFR) SIF	3,809,688.98	238,492.34	476,984.68	953,969.36	1,669,446.38
CDB 15/SFR-OR-BZE (OCR) SIF	882,957.54	1,622,476.98	3,244,953.96	6,489,907.92	11,357,338.86

CDB 16/SFR/OR/BZE(SFR) POLICY BASE LOAN	9,743,589.76	375,000.00	750,000.00	1,500,000.00	2,625,000.00
CDB 16/SFR/OR/BZE(OCR) POLICY BASE LOAN	39,741,379.32	754,500.00	1,509,000.00	3,018,000.00	5,281,500.00
CDB 20/OR-BZE Placencia Road Upgrading	5,401,338.49	7,626,245.80	15,252,491.60	30,504,983.20	53,383,720.60
CDB 52/SFR-Mod of Customs & Excise	3,010,317.54	1,593,707.67	3,187,415.34	6,343,794.56	11,124,917.57
CDB 54/SFR-BZE		1,005,574.92	2,011,149.84	4,022,299.68	7,039,024.44
TOTAL OWING CDB	158,640,829.88	90,736,078.95	67,528,969.40	116,801,290.32	165,709,604.19
EEC/EIB LOANS					
RADIO BELIZE RURAL B'CAST JUNIOR SECONDARY SCHOOLS -8.0073	459,553.77	64,924.60	129,849.20	259,698.40	454,472.20
BZE INT. AIRPORT REHAB	-473,434.31	143,527.33	226,648.76	445,938.20	816,114.29
DFC CAPITAL SHARES 1	709,850.40	0.00	0.00	0.00	0.00
DFC CAP. SHARES 11	-47,822.62	0.00	0.00	0.00	0.00
EEC Improvm't of H'bird H'way- 8.0342	231,342.71	103,365.41	206,730.82	413,461.64	723,557.87
EEC BZ CITY HOSPITAL	5,785,131.88	309,189.73	618,379.46	1,236,758.92	2,164,328.11
TOTAL DEBT TO EIB	7,241,803.18	379,777.30	759,554.60	1,519,109.20	2,658,441.10
IBRD LOANS	13,906,425.01	1,000,784.37	1,941,162.84	3,874,966.36	6,816,913.57
IBRD 3422 PRIMARY EDUCATION PJ (S)	-2,311,116.05				
IBRD 3667 CITY INFRA	14,672,461.21	3,869,451.06	583,840.26	0.00	4,453,291.32
IBRD 4142-0 SIF	7,401,279.00	1,160,000.00	133,424.12	0.00	1,293,424.12
IBRD 4142-1 SIF	507,197.61	213,240.00	41,866.02	0.00	255,106.02
IBRD 4575-BEL-ROAD & MUNICIPAL DRAINAGE	19,653,875.42	2,069,600.00	593,886.22	0.00	2,663,486.22
TOTAL OWING IBRD	39,923,697.19	7,312,291.06	1,353,016.62	0.00	8,665,307.68
INTER-AMERICAN BANK LOANS					
IDB 1017/OC-BL LAND ADMIN.	-262,681.51	91,777.80	58,130.96	0.00	149,908.76
IDB 1081/OC-BL SOUTHERN HIGHWAY	23,675,869.73	1,592,923.72	1,045,397.58	0.00	2,638,321.30
IDB 999/OC (ESTAP)	3,405,779.98	1,466,666.68	161,158.14	0.00	1,627,824.82
IDB 1189/OC-BL MODER.	5,251,605.04	163,294.02	235,885.66	0.00	399,179.68
IDB 1211/OC-BL Hurricane	28,042,758.86	1,590,942.80	1,280,914.74	0.00	2,871,857.54
IDB1250/OC-BL TOURISM DEVELOPMENT PJ.	16,414,326.42	1,013,261.48	780,480.20	0.00	1,793,741.68
IDB 1271/OC-BL HEALTH SECTOR REFORM PJ.	14,098,300.22	928,762.86	399,490.84	0.00	1,328,253.70
IDB 1275/OC-BL HURRICANE KEITH EMER. RECON.FACILITY	35,566,878.64	1,921,865.10	1,641,839.20	0.00	3,563,704.30
IDB 1322/OC-BL LAND MANAGEMENT PROGRAM	10,967,309.42	659,127.94	457,203.93	0.00	1,116,331.87
IDB 1817/OC-BLREQ Macro- economic & Pub Fin Sec Refprm Prog	50,000,000.00	0.00	975,673.76	0.00	975,673.76
LOAN NO. 2198 OC-BL-SOCIAL POLICY LOAN		0.00	0.00	15,000,000.00	

IDB LOAN 2060/OC-BL-SUSTAINABLE TOURISM PROJECT		0.00	0.00	991,238.00	
IDB PROJECT LOAN NO. 2056/OC-BL-SOLID WASTE MANAGEMENT		0.00	0.00	1,115,000.00	
TOTAL OWING IDB	187,160,146.80	9,428,622.40	7,036,175.01	17,106,238.00	16,464,797.41

IFAD LOANS					
IFAD NO. 475 RESOURCE MGMT.	246,234.33	134,520.83	31,515.94	0.00	166,036.77
TOTAL IFAD LOANS	246,234.33	134,520.83	31,515.94	0.00	166,036.77
OPEC LOANS					
OPEC AIRPORT LOAN #458P					
OPEC PG-BIG FALL RD. #636P	722,912.78	333,320.00	19,216.10	0.00	352,536.10
OPEC (SECTION II) #808P-BLADEN BRIDGE	4,693,082.11	400,000.00	180,080.56	0.00	580,080.56
OPEC #1075P - POVERTY ALLEVIATION PROJ.	11,584,055.81	800,000.00	287,782.56	1,644,064.61	2,731,847.17
OPEC #951P - Golden Stream	1,216,091.49	0.00	125,861.86	1,060,228.12	1,186,089.98
TOTAL OPEC LOANS	18,216,142.19	1,533,320.00	612,941.08	2,704,292.73	4,850,553.81
TOTAL MULTILATERAL DEBT	418,093,475.40	110,145,617.61	78,503,780.89	140,486,787.41	329,136,185.91
CITICORP US\$10M BONDS	-8,999.88	0.00	0.00	0.00	0.00
CITICORP US\$12M BONDS	-10,799.88	0.00	311,891.53	0.00	311,891.53
TOTAL CITICORP	-19,799.76	0.00	311,891.53	0.00	311,891.53
ROYAL MERCHANT BANK	11,642,957.44				
TOTAL ROYAL MERCHANT BANK	11,642,957.44				
BEAR STEARNS - REST. (125US notes)	11,656,000.00				
BEAR STEARNS - REST. (100US notes)	14,330,000.00				
BEAR STEARNS -2006	17,118,711.06				
BEAR STEARNS -2006	515,929.20				
TOTAL BEAR STEARNS	43,620,640.26				
OTHER NOTES					
CITIBANK - \$20M BONDS	-7,875.00	0.00	0.00	0.00	0.00
BANK OF NEW YORK - US\$Bond Issue due 2029	1,082,029,361.00	0.00	46,877,541.94	0.00	46,877,541.94
Yen Swap	0.00	0.00	97,037.86	0.00	97,037.86
TOTAL OTHER NOTES	1,082,021,486.00	0.00	46,974,579.80	0.00	46,974,579.80
TOTAL NOTES	1,137,265,283.94	0.00	47,286,471.33	0.00	47,286,471.33
OTHER COMMERCIAL LOANS					
PROVIDENT BANK - 2ND VEHICLE PURCHASE LOAN	-247.99	0.00	0.00	0.00	0.00
TOTAL PROVIDENT LOANS	-247.99	0.00	0.00	0.00	0.00
OTHER COMMERCIAL LOANS					
BWS FINANCE LIMITED	9,688,185.90	4,960,882.50	0.00	0.00	4,960,882.50

ALLFIRST BANK - 2ND LOAN (ELECTRIFICATION)	-3,852.46	0.00	0.00	0.00	0.00
M & T RURAL ELECTRIFICATION 3RD LOAN	-1,014,233.09	1,730,136.00	72,879.06	0.00	1,803,015.06
KBC BANK NV (JAN DE NUL & HYDROMAR S.A.L. OFFSHORE	397,976.14				
EXIM BANK - SUPPLY OF ONE FIRE TRUCK	587.79				
PETROCARIBE	20,339,375.44				
COMMERZBANK- Soy Bean Project	1,124,714.89				
TOTAL	30,532,754.61	6,691,018.50	72,879.06	0.00	6,763,897.56
CFSC - NOTE #9147203	-1,812.77	0.00	0.00	0.00	0.00
CFSC - NOTE # 9147206	-345.09	0.00	0.00	0.00	0.00
TOTAL GENTRAC	-2,157.86	0.00	0.00	0.00	0.00
TOTAL COMMERCIAL DEBT					
TOTAL BILATERAL LOANS	277,287,469.85	64,545,922.24	7,012,842.04	0.00	71,558,764.28
TOTAL MULTILATERAL LOANS	418,093,475.40	25,398,966.18	7,613,380.89	25,000,701.23	58,013,048.30
TOTAL COMMERCIAL LOANS	0.00	6,691,018.50	0.00	0.00	6,691,018.50
TOTAL EXTERNAL DEBT	695,380,945.25	96,635,906.92	14,626,222.93	25,000,701.23	136,262,831.08
LOCAL					
Development Finance Corp.	4,892,197.18	739,225.43	0.00	0.00	739,225.43
Guardian Life	1,000,000.00	0.00	0.00	0.00	0.00
Belize Bank -Marine Parade	8,877,042.73	0.00	23,388.76	0.00	23,388.76
Atlantic Bank - Caye Caulker Airstrip	-64,071.73				
Bank of Nova Scotia - Fort Street Tourism Village	-834,567.45				
Atlantic Bank - San Estevan Project Loan	-9,348,382.97				
Atlantic Bank - Dredging Land Reclamation Loan	-39,727,812.34				
Treasury Bills	100,000,000.00				
Defense Bonds	25,000,000.00				
Treasury Notes	10,000,000.00				
Treasury Notes	31,500,000.00				
TOTAL DOMESTIC CENTRAL GOV. DEBT	131,294,405.42	739,225.43	23,388.76	0.00	762,614.19
HOPEVILLE HOUSING PROJECT	-733,448.52	23,580.05	0.00	0.00	23,580.05
BELIZE BANK - COHUNE WALK	-21,309,763.71	0.00	0.00	0.00	0.00
TOTAL DOMESTIC GUARANTEED DEBT	-22,043,212.23	23,580.05	0.00	0.00	23,580.05
TOTAL DOMESTIC/GUARANTEED DEBT	109,251,193.19	762,805.48	23,388.76	0.00	786,194.24
TOTAL EXTERNAL DEBT	695,380,945.25	96,635,906.92	20,512,581.43	34,526,816.85	136,262,831.08
GRAND TOTAL IN DEBTS	804,632,138.44	97,398,712.40	20,535,970.19	34,526,816.85	137,049,025.32

STATEMENT OF LOSSES – APPENDIX X

CASES BROUGHT FORWARD FROM 2008-2009 AND STILL OUTSTANDING AS AT 31 MARCH 2010

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	ATTORNEY GENERAL & MINISTRY OF FOREIGN AFFAIRS		
	Foreign Affairs		
1.	Stolen Cell Phone Motorola C-350 26/04/2008	\$200.00	Awaiting Police Report.
	General Registry		
2.	Traffic Accident BZB-1538 Toyota Prado 11/07/2008		Awaiting Losses Report, Damage Assessment & ?Police Report.
	Magistracy		
3.	Breakage Magistrate Court, Belmopan 11 - 14/7/08	\$2,620.00	Awaiting update on Police investigation
	MINISTRY OF AGRICULTURE & FISHERIES		
	Agriculture Department		
4.	Damage to Vehicle CYB-1416 19/04/2008	\$2,300.00	Awaiting Police Report.
5.	Loss due to flooding - Agriculture Dept. S/Creek 31/5 - 2/6/08	\$68,255.00	Awaiting closure.
6.	Loss carpentry w/shop Central Farm 18/08/2008	\$1,863.02	Awaiting Police Report.
7.	Loss electrical wires Central Farm 11/08/2008	\$8,000.00	Awaiting update on investigation from Police
8.	Traffic Accident BMP B-0060 & CYC- 27755 19/08/2008	\$650.00	Awaiting closure.
9.	Loss of rear windshield BZB-1577 11/10/2008	\$1,153.36	Awaiting approval for write off.
10.	Loss of Canon Shot SD550 Camera (F. Maglorie) 3-4/01/2009	\$600.00	Awaiting Police Report.
11.	Damage to BMP B-0097 06/03/2009	\$380.00	Awaiting approval for write off.
	Fisheries Department		
12.	Loss of Digital Camera - Mauro Gongora 07/01/2009	\$600.00	Awaiting information on recovery.

13.	Traffic Accident BZB-1544 04/07/2008		? Awaiting Closure.
	MINISTRY OF FINANCE		
	Finance		
14.	Traffic Accident BMPB-0059 & CYC-26663 18/11/2008		Awaiting Losses Report & Damage Assessment ? Report.
	General Sales Tax Department		
15.	Burglary Loss of Dell Computer General Sales Tax 14 - 16/02 2009	\$1,877.72	Awaiting Police Report.
	Income Tax Department		
16.	Traffic Accident BZB-1763 (Eric Eusey) 17/05/2008		Awaiting Losses Report, Damage Assessment & ? Driver's Report.
	MINISTRY OF HEALTH		
17.	Traffic Accident BMP-0027 25/06/2008	\$60,000.00	Awaiting action on recovery.
18.	Traffic Accident BZB-1581 19/07/2008	\$11,000.00	Awaiting update on case & info on vehicle repairs
19.	Vandalization of Gov't Property - Old Rockview Hosp 18/03/2009	?	Awaiting Losses Report & Police Report.
	MINISTRY OF NATIONAL SECURITY		
	Forensic Department		
20.	Loss of Digital Camera & Power Point Projector National Forensic Laboratory 08/05/2008	\$3,000.00	Awaiting update from Police on status of investigation
	Police Department		
21.	Traffic Accident BZB-1553 & BZC-4660 (PC D. Jimenez) 19/04/2008	\$2,275.00	Awaiting update on Police Investig. & information on repairs of vehicle
22.	Traffic Accident BMP B-0037 (PC #510 O. Young & CPL J. Lisbey) 28/05/2008	\$7,273.00	Awaiting information on repairs of vehicle & recovery
23.	Loss Firearm S/N 6D50530 (PC Q. Palacio) 30/08/2008	\$2,000.00	Awaiting information on recovery.
24.	Damage to BZB-1775 (PC #1063 C. Thomas) 22/09/2009	\$1,211.13	Awaiting information on recovery.
25.	Loss Police .38 Serv Revolver & 6 (.38) Live Rds (PC #616 D. Pech) 15/11/2008	\$2,701.36	Awaiting information on recovery.

26.	Traffic Accident BZB-1770 & A-1870 (PC 897 M. Stanford) 19/01/2009	\$650.00	Awaiting information on repairs of vehicle
27.	Loss of Hand Held Radio S/N 442TGLMQ74 (PC J. Ah) 22/09/2008	\$795.00	Awaiting closure.
28.	Loss 9MM Pistol S/N EHY-6472 & 17 Live Rds (Cpl J. Shal) 08/02/2009	\$2,917.00	Awaiting information on recovery.
29.	Traffic Accident BZB-1594 & OWC-16568 (A. Cawich) 22/02/2009	\$8,696.91	Awaiting information on compensation.
30.	Traffic Accident BMP B-0036 & SIC-000192 (G. August) 19/03/2009	\$1,443.20	Awaiting update on case.
31.	Damage to CYB-1471 28/03/2009	\$220.00	Awaiting update from Police.
	MINISTRY OF NATURAL RESOURCES		
	Department of The Environment		
32.	Traffic Accident BMP B-0022 (Environment) 06/10/2008	\$5,000.00	Awaiting Police Report.
	Geological Services		
33.	Traffic Accident BZB-164111/08/2008	\$630.75	Awaiting approval for write off.
34.	Traffic Accident BZB-1641 25/02/2009	\$46,400.00	Awaiting action on recovery.
	Natural Resources Ministry		
35.	Damage to Windshield CYB-1790 28/10/2008	\$550.00	Awaiting information on compensation to GOB
36.	Traffic Accident CYB-1600 (M. Rodriguez)	\$500.00	Awaiting Police Report.
37.	Traffic Accident CYB-1797 18/12/2008	\$3,800.00	Awaiting update on status of case.
	MINISTRY OF PUBLIC UTILITIES, NATIONAL EMERGENCY MANAGEMENT, TRANSPORT & COMMUNICATIONS		
	Postal Services		
38.	Traffic Accident BZB-1631 (G. Hendy) 16/09/2008	\$15,000.00	Awaiting final recommendation.
39.	Damage to BZB-1601 (Hendy) 21/11/2008	\$7,000.00	Awaiting update on Police Investigation
40.	Burglary PG Post Office 19-21/12/08	\$0.00	Awaiting final recommendation.

	MINISTRY OF WORKS		
41.	Traffic Accident BMP-0018 (Lennox Bradley) 19/05/2008	\$350.00	Awaiting information on compensation to GOB
	NATIONAL ASSEMBLY		
42.	Traffic Accident BZB-1546 & BWEL vehicle 15/09/2008		Awaiting Losses Report, Damage Assessment & Driver's Report
	TOTAL	\$271,912.45	

CASES BROUGHT TO NOTICE SINCE 1 APRIL & SETTLED BEFORE 31 MARCH 2010

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	MINISTRY OF HEALTH		
1.	Traffic Accident BMPB-0015 04/11/2009	\$1,180.38	Closed 31.3.10 (WRITE OFF)
	MINISTRY OF NATIONAL SECURITY(Police)		
2.	Damage to Benque Viejo Police Booth 07/05/2009	\$750.00	Closed 4.3.10 (RECOVERED)
3.	Stolen Police Bicycle WPC Stacey Smith 01/06/2009	\$204.55	Closed 19/3/10 (WRITE OFF)
	MINISTRY OF NATURAL RESOURCES		
	Meteorological Services		
4.	Damage to Vehicle BZB-1760 05/08/2008	\$277.41	Closed 31/3/10 (WRITE OFF)
	Natural Resources Ministry		
5.	Traffic Accident BMPB-0022 & CYM-0530 17/07/2009	\$0.00	CLOSED 28.1.10 (NO LOSS)
	TOTAL	\$2,412.34	

**CASES BROUGHT TO NOTICE SINCE 1 APRIL 2009 AND REMAIN
UNSETTLED AS AT 31 MARCH 2010**

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	ATTORNEY GENERAL & MINISTRY OF FOREIGN Affairs and Foreign Trade		
	Foreign Affairs Ministry		
1.	Damage to Vehicle BMPB-0121 11/12/2009	\$767.31	Awaiting approval for write off.
2.	Damage to Vehicle CYB-1613 30/07/2009	\$9,500.00	Awaiting information from the Ministry on repairs of vehicle
3.	Damage to Vehicle BZB-1568 (Salguero) 05/09/2009	\$261.00	Awaiting information from the Ministry on repairs of vehicle.
4.	Damage to Vehicle BZB-1568 (Avilez) 19/09/2009	\$12,000.00	Awaiting information from the Ministry on recovery & repairs of vehicle
5.	Damage to Vehicle CYB-1812 20-21/09/2009	\$300.00	Awaiting information from the Ministry on repairs of vehicle
6.	Damage to Vehicle CYB-1487 09/12/2009	\$3,000.00	Awaiting information from the Ministry on repairs of vehicle.
	Magistracy		
7.	Alleged Theft - Dwayne Broaster 03/06/2009	\$63,428.55	Awaiting Police Report.
	MINISTRY OF AGRICULTURE & FISHERIES		
	Agriculture Department		
8.	Traffic Accident BMPB-0005 02/10/2009		Awaiting Losses Report & Damage ? Assessment Report
	Fisheries Department		
9.	Damage to BZB-1544 09/05/2009	\$355.00	Awaiting Final Recommendation.
10.	Traffic Accident BMPB-0148 28/09/2009	\$5,110.50	Awaiting Final Recommendation.
	MINISTRY OF EDUCATION		
11.	Robbery QUADS Belize City 14/06/2009	\$13,953.01	Awaiting Police Report.
12.	Traffic Accident CYB-1537 (ETES) 13/01/2010		? Awaiting Damage Assessment Report
	MINISTRY OF FINANCE		
	Accountant General's Department		

13.	Suspected Fraud - Monica Escarpeta 01/07/2009	\$398,843.46	Awaiting update of status of Court case.
	General Sales Tax Department		
14.	Burglary - Sales Tax Department - Dangriga 14-15/08/2009	\$138.35	Awaiting update from Police.
	Income Tax Department		
15.	Burglary - Income Tax Office - Dangriga 14/08/2009	?	Awaiting Losses Report
	MINISTRY OF HEALTH		
	Health Ministry		
16.	Traffic Accident BZB-1541 11/07/2009	\$13,850.00	Awaiting information from Ministry of Finance on compensation
17.	Traffic Accident BMPB-0058 25/08/2009	\$1,189.42	Awaiting update from Police.
18.	Traffic Accident TOLB-156 01/11/2009	\$5,250.00	Awaiting M/Finance's submission to Public Service for surcharge.
19.	Traffic Accident CYB-1529 25/08/2009	\$18,500.00	of Finance on compensation.
20.	Traffic Accident BZB-1569 29/10/2009	\$18,699.39	Awaiting information on recovery.
21.	Traffic Accident BMPB-0086 07/01/2010	\$5,835.50	Awaiting Police Report.
22.	Suspected Fraud - WRH (Alda Usher) 02/12/2009	\$1,863.00	Awaiting Losses Report & Police report
23.	Traffic Accident BMPB-0129 13/01/2010	\$600.00	Awaiting M/Finance's submission to Public Service for surcharge
24.	Burglary - SRH Regional Manager's Office 26-27/2/2010	\$5,771.00	Awaiting Police Report
25.	Traffic Accident BZB-1569 & Geo Tracker 23618 10/07/2009	\$0.00	GOB Vehicle BZB-1569 was not damaged
26.	Suspicious Creation of Invoice WRHB-19258-23002-813/3548/2009-10	?	Awaiting Losses Report
	MINISTRY OF HOUSING		
	Housing Department		
27.	Suspected Fraud - Melanie Gladden	\$19,360.00	Awaiting Losses Report & Police Report

	MINISTRY OF HUMAN DEVELOPMENT		
	Human Development Ministry		
28.	Traffic Accident BMPM-0063 27/07/2009		Awaiting Losses Report & Damage ? Assessment Report
29.	Traffic Accident BZB-1757 (Hon. Juan Coy) * ?/?/2008		Awaiting Losses Report & damage ? assessment report.
30.	Traffic Accident CYB-1597 & C-19127 09/09/2009		Awaiting Losses Report & Damage ? Assessment Report
31.	Traffic Accident CYB-1595 25/03/2010	\$2,722.01	Awaiting Police Report
	Vital Statistics Unit		
32.	Revenue Shortage - Vital Statistics Unit 14/09 & 06/01/2009		Awaiting Losses Report & Police ? Report
	MINISTRY OF LABOUR, LOCAL GOVERNMENT & RURAL DEVELOPMENT		
	Labour Department		
33.	Traffic Accident CYB-1611 13/07/2009	\$452.00	Awaiting information from Ministry of Finance on compensation.
34.	Burglary - Labour Dept. - Belize City 22/12/2009	\$6,000.00	Awaiting Police Report.
	Labour Ministry		
35.	Traffic Accident BMPB-0004 07/08/2008		? Awaiting Damage Assessment Report
36.	Traffic Accident CYB-1763 19/03/2010	\$0.00	Awaiting Police Report.
	Rural Development Department		
37.	Traffic Accident CYB-1311 (Well Rig) 18/05/2010	\$1,758,000.00	Awaiting update from Police.
	MINISTRY OF NATIONAL SECURITY		
	Belize National Coast Guard		
38.	Theft of Engine, Radio & Batteries from Coast Guard Vessel CG05	\$41,800.00	Awaiting Police Report.
	Police Department		
39.	Firearms unaccounted for - Belize City Police Dept. 19/05/2009		? Awaiting Losses Report

40.	Traffic Accident CYB-1435 & SCC-3045 * 23/11/2008	\$2,360.00	Awaiting information from Police Department since they were to initiate legal action for recovery of loss Even though this Loss occurred on 23/11/08, the case was not brought to notice until 11/09/09 Hence, it is on the 2009-10 Statement
41.	Damage to BZB-1598 17/08/2009	\$25,000.00	Awaiting update on repairs of vehicle
42.	Unserviceable Sempron Laptop * 11/06/2008	\$2,093.80	Awaiting approval for write off. * Even though this Loss occurred on 11/06/08, the case was not brought to notice until 27/10/09 Hence, it is on the 2009-10 statement
43.	Traffic Accident BZB-1550 & CYC-21107 (S. C. Norberto Rejon * 16/12/2007	\$40.00	Awaiting confirmation of compensation to the civilian driver This case was brought to notice on 23/11/09. Hence it is on the 2009-10 Statement.
44.	Traffic Accident BZB-1391 (Sgt Fitzroy Yearwood) 24/08/2009	\$2,580.00	Awaiting final recommendation.
45.	Traffic Accident CYB-1767 & BMPC-0650 28/08/2009	\$1,513.00	Awaiting Closure.
46.	Traffic Accident BMPC-1812 05/11/2009	\$2,337.95	Awaiting final recommendation.
47.	Traffic Accident BZB-1747		Awaiting Losses Report & Damage ? Assessment Report.
48.	Damage to Vehicle BMPB-0052 (Mr. Omar Burns) 02/09/2009	\$8,180.00	Awaiting information on repairs of the vehicle
49.	Traffic Accident BMPB-0052 (P.C. Eric Flowers) 02/09/2009		Awaiting Losses Report & damage ? assessment report
MINISTRY OF NATURAL RESOURCES			
Department of the Environment			
50.	Traffic Accident BMPB-0107 28/08/2009	\$28,000.00	Awaiting information from Ministry of Finance on compensation
Forestry Department			
51.	Traffic Accident CYB-1775 03/08/2009	\$1,900.00	Awaiting Police Report
Natural Resources Ministry			
52.	Damage to Motorcycle CYM-0009 15/07/2009	\$209.00	Recommendation made for write off

53.	Traffic Accident BMPB-0022 26/02/2010		Awaiting Losses Report & Damage ? Assessment report
	MINISTRY OF PUBLIC SERVICE, GOVERNANCE		
	IMPROVEMENT & ELECTIONS & BOUNDARIES		
	Public Service Ministry		
54.	Traffic Accident BMPB-0049	\$10,150.00	Awaiting approval for write off.
	MINISTRY OF PUBLIC UTILITIES, NATIONAL		
	EMERGENCY MANAGEMENT, TRANSPORT		
	& COMMUNICATIONS		
	National Emergency Management Organization		
55.	Traffic Accident BZB-1422		Awaiting Losses Report & Damage ? Assessment Report
	Postal Services		
56.	Traffic Accident BZB-1631 02/09/2009	\$1,075.00	Awaiting surcharge information.
57.	Burglary Dangriga Post Office 31/03/2009	\$3,165.20	Awaiting Police Report. This case was brought to notice on 3/11/09. Hence it is on the 2009-10 Statement
58.	Suspected Fraud - Rochelle Rivero - Caye Caulker Post Office 05. 02. 09	\$9,148.09	Awaiting Police Report. This case was brought to notice on 25. 11. 09. Hence it is on the 2009-10 statement
59.	Burglary Dangriga Post Office 14-15/8/2009	\$45.00	Awaiting Losses Report.
60.	Traffic Accident - Motorcycle BZM-0012	\$415.00	Awaiting Police Report.
	Transport Department		
61.	Robbery - Transport Department - Belize City 29. 10. 09	\$606.00	Awaiting Police Report.
	NATIONAL ASSEMBLY		
62.	Damage to BMPB-0110 *20/02/2009	\$649.79	Awaiting update on investigation. This case was brought to notice on 3/9/09. Hence it is on the 2009-10 Statement
	OFFICE OF THE PRIME MINISTER		
63.	Traffic Accident BZB-1605 * 30/03/2009		Awaiting Losses Report & Damage Assessment Report This case was brought to notice on 3/9/09. Hence it ? is on the 2009-10 statement
	TOTAL	\$2,507,017.33	

Cases That Occurred Prior to April 2009 and Closed During FY 2009/2010

No	Date Loss Occurred	Ministry/Dept	AccGen Ref	Recovery	Write –Off	Closure Date	AMOUNT	Particulars of Loss
1.	01/11/1993	Accountant General	317/103/88		\$7,229.12	1.9.09	\$7,229.12	O/Standing advance to Keith Wright
2	21-23/5/83	Agriculture	317/128/244		\$1,027.00	17.3.10	\$1,027.00	Breakage - San Ign Agric Station
3	3-Jul-90	Agriculture	317/128/371		\$765.00	18.3.10	\$765.00	Breakage Yo Creek Agric Station
4	10/09/1999	Agriculture	317/128/526		\$675.00	4.6.09	\$675.00	Theft of 3 pigs, C-Farm
5	01/05/2002	Agriculture	317/128/536		\$500.00	29.9.09	\$500.00	Burglary, Agric Dept O-Walk
6	11/11/2002	Agriculture	317/128/544		\$900.00	18.6.09	\$900.00	Missing Deer, C-Farm
7	17/01/2005	Agriculture	317/128/553			10.8.09	?	Traffic Accident BZB-1015
8	14/09/2007	Agriculture	317/128/565	\$648.75		3.3.10	\$648.75	Traffic Accident CYB-1618 & CYD-2962
9	22/07/2008	Agriculture	317/128/570	\$4,000.00		10.8.09	\$4,000.00	Damage to Veh BZB-1576
10	02/05/2008	Agriculture	317/128/574	\$450.00		10.8.09	\$450.00	Traffic Accident BMPB-0006

11	03/10/2008	Agriculture	317/128/575	\$2,893.93		1.2.10	\$2,893.93	Traffic Accident BZB-1543
12	24/07/2008	Agriculture	317/128/578		\$600.00	29.9.10	\$600.00	Loss of Digital Camera - Gary
								Ramirez
13	18/1/06	Central Statistics	317/181/7			28.1.10	\$0.00	Missing RCR Book 493501-493600
14	28/07/2008	Civil Aviation	317/133/61		\$254.48	29.9.09	\$254.48	Traffic Accident BZB-1481
15	06/02/2009	Civil Aviation	317/133/62	\$900.00		4.3.10	\$900.00	Damage to Property BZB-1481
								Broken Windshield
16	18/04/1989	Customs	317/104/124			6.8.09	?	Traffic Accident BZB-642
17	23/12/1993	Customs	317/104/138		\$150.00	4.6.09	\$150.00	Shortage of Bank Deposit
18	19/10/1994	Customs	317/104/143		\$1,200.00	17.3.10	\$1,200.00	Burglary - Customs House OW
19	28/11/1994	Customs	317/104/145		\$558.59	31.3.10	\$558.59	Breakage - Customs House PG
20	31/07/1995	Customs	317/104/147		\$5,000.00	17.3.10	\$5,000.00	Traffic Accident BZB-943 S-10
21	11/10/2000	Customs	317/104/163			31.3.10	?	Traffic Accident CYB-1209

22	16-17/9/06	Customs	317/104/168		\$4,119.51	17.3.10	\$4,119.51	Breakage - PG Customs Station
23	01/06/1995	D P P	317/174/3		\$222.28	31.3.10	\$222.28	O/Standing Advance - Marilyn
								Williams
24	05/05/2001	Education	317/110/88			2.2.10	?	Traffic Accident BZB-1313
25	12/09/2006	Education	317/110/92	\$1,000.00		3.3.10	\$1,000.00	Traffic Accident BZB-1462 &
								C-5449
26	14/12/1989	Education	317/111/205		\$216.00	17.3.10	\$216.00	Burglary - BVTC
27	17/02/2003	Education	317/111/247			3.3.10	?	Traffic Accident CYB-1537 &
								C-15907
28	11/04/1991	Finance	317/102/10			31.3.10	?	Traffic Accident CYB-386
29	25/02/1994	Finance	317/102/22			31.3.10	?	Traffic Accident BZB-725
30	07/10/2001	Finance	317/102/29			6.8.09	?	Traffic Accident CYB-1269
31	30/05/1991	Fire Service	317/115/67			10.8.09	?	Traffic Accident BZB-663 &
								BZB-424
32	02/02/1995	Health	317/116/502		\$780.00	17.3.10	\$780.00	Breakage of Windshield CYB-961

33	25/10/2001	Health	317/116/585		\$290.00	17.3.10	\$290.00	Loss of Bike- Port Loyola H.Centre
34	02/04/2008	Health	317/116/628	\$300.00		4.3.10	\$300.00	Shortage of Cash - Edith Sanchez
35	20/03/1995	Housing	317/112/54		\$144.00	17.3.10	\$144.00	Theft from Veh BZB-995
36	12/2001	Housing	317/112/72		\$540.00	29.9.09	\$540.00	Write Off of Loan Bal for Alfonso
								Audinett Fire Victim
37	09/11/2007	Housing	317/112/95			28.1.10	\$0.00	Damage to Windshield BZB-1614
38	1/4/90- 1/4/91	Housing	317/112/96		\$708.00	31.3.10	\$708.00	O-pyt of Salary Hon. Leopoldo
								Briceno
39	10-11/4/90	Human Development	317/123/98		\$879.55	17.3.10	\$879.55	Burglary - Home Ec Centre
40	15/09/1989	Human Development	317/123/122		\$43.31	4.6.09	\$43.31	Double Pyt Voucher
41	26/03/2008	Human Development	317/123/126		\$120,765.00	1.9.09	\$120,765.00	Fire Good Samaritan
								Homeless Shelter

42	01/04/1990	Human Development	317/123/127		\$118.00	31.3.10	\$118.00	O-Pyt of Salary Hon. Remijio Montejo
43	01/04/1990	Labour	317/122/24		\$708.00	29.9.09	\$708.00	O-Pyt of Salary Hon. Valdemar Castillo
44	15/03/2004	Natural Resources	317/177/213	\$1,000.00		18.1.10	\$1,000.00	Traffic Accident BZB-1385
45	19/03/2008	Natural Resources	317/177/222	\$400.00		10.8.09	\$400.00	Traffic Accident BZB-1417
46	27/03/1996	Office of the Prime Minister	317/102/25			3.3.10	?	Traffic Accident CYB-983
47	04/10/1994	Police	317/117/477		\$3,285.00	1.9.09	\$3,285.00	Traffic Accident BZB-834 & BZC-15944
48	03/11/1995	Police	317/117/481	\$150.00		16.2.10	\$150.00	Broken Glass BZB-865
49	27/05/1996	Police	317/117/495			3.8.09	?	Traffic Accident SCB-167
50	10/12/1995	Police	317/117/501		\$9,200.00	1.9.09	\$9,200.00	Traffic Accident BZC-20701
51	16/01/1997	Police	317/117/510		\$1,500.00	18.3.10	\$1,500.00	Broken Rear Glass BZB-1100
52	23/12/1997	Police	317/117/512		\$1,500.00	18.3.10	\$1,500.00	Traffic Accident Police Explorer BZB-1100

53	15/10/1998	Police	317/117/514		\$2,800.00	18.6.09	\$2,800.00	Traffic Accident BZB-1109
54	12/12/1999	Police	317/117/519	\$1,200.00		16.2.10	\$1,200.00	Theft Motorola BaseSet BZB-1197
55	29/08/2000	Police	317/117/527		\$7,038.62	18.3.10	\$7,038.62	Traffic Accident SBC-14093
56	15/06/2001	Police	317/117/545	\$275.00		4.3.10	\$275.00	Traffic Accident BZB-1371 & D-1770
57	11/06/2001	Police	317/117/548	\$545.00		3.8.09	\$545.00	Traffic Accident BZB-1198 & CYC-15632
58	28/09/1999	Police	317/117/583		\$221.00	4.6.09	\$221.00	Broken Glass BZB-1205
59	11/04/2003	Police	317/117/598			3.8.09	\$0.00	Traffic Accident BZB-1406 & CYC-14989
60	19/03/2003	Police	317/117/619	\$6,519.01		3.8.09	\$6,519.01	Traffic Accident CYB-1432 & PUC 8425
61	01/10/1995	Police	317/117/620			3.8.09		Traffic Accident BZB-863 & C-0528
62	24/04/2003	Police	317/117/633			3.8.09	\$0.00	Traffic Accident BZB-1440 & BZA-1594
63	03/05/2003	Police	317/117/634	\$300.00		4.8.09	\$300.00	Traffic Accident CYB-1566

64	06/06/2004	Police	317/117/673	\$3,155.00		28.1.10	\$3,155.00	Traffic Accident CYB-1482
65	24/10/2004	Police	317/117/683	\$5,000.00		18.1.10	\$5,000.00	Traffic Accident BZB-1393
66	02/08/2005	Police	317/117/703			4.8.09	\$0.00	Traffic Accident CYB-1298 & C-16921
67	31/03/2006	Police	317/117/706	\$600.00		4.8.09	\$600.00	Traffic Accident Bajaj Tricycle BZB-8392
68	08/06/2006	Police	317/117/714	\$4,975.00		28.1.10	\$4,975.00	Theft O/Board Engine Caye Caulker Police Station
69	10/01/2007	Police	317/117/726	\$1,200.00		4.8.09	\$1,200.00	Traffic Accident BZB-1409
70	03/03/2007	Police	317/117/729	\$850.00		16.2.10	\$850.00	Loss of Motorola Hand Held Radio S/N 442TGL8845
71	20/05/2006	Police	317/117/736	\$3,789.00		18.1.10	\$3,789.00	Damage to BZB-1438
72	06/08/2003	Police	317/117/738			4.8.09	\$0.00	Traffic Accident CYB-1461 & C-14867
73	04/04/2007	Police	317/117/756	\$150.00		16.2.10	\$150.00	Traffic Accident MCB-0291 & C-27143
74	23/06/2007	Police	317/117/762		\$1,200.00	19.3.10	\$1,200.00	Loss of Propeller - BNCG Service

75	21/07/2007	Police	317/117/780	\$2,000.00		16.2.10	\$2,000.00	Traffic Accident BZB-1225 &
								BZC-29934
76	26/01/2008	Police	317/117/786	\$1,361.25		16.2.10	\$1,361.25	Loss of Service Revolver
								S/N W330659
77	29/10/2007	Police	317/117/788			18.1.10	\$0.00	Traffic Accident CYB-1808 &
								C-29507
78	24/02/2008	Police	317/117/791		\$36,309.26	19.3.10	\$36,309.26	Damage by Fire - Progresso
								Police Sub-Station
79	13/09/2007	Police	317/117/795	\$932.50		28.1.10	\$932.50	Damage to CYB-1594
80	02/03/2008	Police	317/117/800	\$9,500.00		4.3.10	\$9,500.00	Traffic Accident BZB-1635 &
								BZC-28301
81	06/05/2008	Police	317/117/802	\$225.00		2.2.10	\$225.00	Traffic Accident BMPB-0035 &
								BZC-13018
82	07/04/2008	Police	317/117/805			4.8.09	\$0.00	Traffic Accident CYC-19945 &
								OWC-11830
83	30/06/2008	Police	317/117/808	\$821.95		16.2.10	\$821.95	Traffic Accident BZB-1593 &
								BZC-20403
84	25/07/2008	Police	317/117/809	\$974.90		16.2.10	\$974.90	Traffic Accident BMPB-0038 &

								BZD-5043
85	06/09/2008	Police	317/117/811	\$900.00		4.8.09	\$900.00	Traffic Accident CYB-1808 & C-27383
86	05/10/2008	Police	317/117/812	\$700.00		4.8.09	\$700.00	Traffic Accident BZB-1775 & C-32762
87	10/09/2008	Police	317/117/814	\$375.00		1.2.10	\$375.00	Traffic Accident BZB-1773
88	01/09/2008	Police	317/117/815	\$900.00		4.8.09	\$900.00	Traffic Accident BMPB-0038 & BZ-1383
89	09/09/2008	Police	317/117/816	\$1,883.00		3.3.10	\$1,883.00	Traffic Accident CYB-1810 & BMPC-1179
90	20/10/2008	Police	317/117/817	\$650.00		3.3.10	\$650.00	Traffic Accident BZB-1280 & C-12481
91	22/05/2003	Police	317/117/819	\$650.00		4.8.09	\$650.00	Traffic Accident CYB-1437 & C-13600
92	01/09/2008	Police	317/117/820			3.3.10	\$0.00	Theft of Police Motorcycle BZM-0261
93	28/11/2008	Police	317/117/821	\$4,348.42		4.8.09	\$4,348.42	Traffic Accident BMPC-1812
94	27/10/2008	Police	317/117/824	\$525.00		4.8.09	\$525.00	Traffic Accident BMPB-0035 & C-16968

95	25/07/2008	Police	317/117/826	\$600.00		4.8.09	\$600.00	Traffic Accident BZB-1596 & MC-1051
96	11/10/2008	Police	317/117/827	\$1,700.00		4.8.09	\$1,700.00	Traffic Accident BZB-1596 & C-29764
97	13/02/2009	Police	317/117/829	\$2,914.85		6.8.09	\$2,914.85	Loss of 9MM Glock Pistol S/N CHF-977 & 15 Live Rds
98	12/08/2007	Police	317/117/832	\$225.00		4.3.10	\$225.00	Stolen Hurricane Scorpio Male Beach Cruiser
99	02/02/2009	Police	317/117/833	\$4,300.00		6.8.09	\$4,300.00	Traffic Accident BZB-1789 & CZA-3643
100	02/03/2009	Police	317/117/836	\$375.00		18.1.10	\$375.00	Traffic Accident CZLC-11762 & OW-00594
101	23/11/2008	Police	317/117/837		\$70,000.00	31.3.10	\$70,000.00	Damage By Fire - August Pine Ridge Police Sub-Station
102	21/10/2007	Police	317/117/841	\$750.00		28.1.10	\$750.00	Loss of Motorola H/held Radio Serial # Unknown (Jose Lisbey)
103	24-28/12/87	Public Works	317/136/607		\$276.00	18.3.10	\$276.00	Breakage - Dangriga Rest House
104	23/06/1990	Public Works	317/136/646		\$3,275.00	1.9.09	\$3,275.00	Traffic Accident BZB-652
105	02/11/1994	Public Works	317/136/690		\$985.45	4.6.09	\$985.45	Traffic Accident BZB-911

106	09/10/1995	Tourism	317/129/35		\$2,000.00	18.3.10	\$2,000.00	Traffic Accident CYB-1052
107	01/04/1990	Tourism	317/173/21		\$1,500.00	29.9.09	\$1,500.00	O-Pyt of Salary Hon. Glen Godfrey
108	01/05/2000	Youth & Sports	317/110/87			1.2.10	?	Traffic Accident L-200
109	15/10/2004	Youth & Sports	317/111/249			4.3.10	?	Traffic Accident BZB-1217 & A-1640
			TOTAL	\$77,912.56	\$289,483.17		\$367,395.73	



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