
OFFICE OF THE AUDITOR GENERAL
OF
BELIZE



REPORT
OF THE
AUDITOR GENERAL

FOR THE YEAR
APRIL 2010 TO MARCH 2011

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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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 2010/2011.

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,

A handwritten signature in blue ink, appearing to read 'Dorothy Ann Smith-Bradley'.

Dorothy Ann Smith-Bradley Mrs.
 Auditor General
 31st May, 2012

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CHAPTER 1

INTRODUCTION AND MATTERS OF SPECIAL IMPORTANCE

Introduction

- 1.1 This is my first Annual Report to the National Assembly. It is a summary of significant findings that surfaced during the various audits of the accounts of Government conducted during the financial year 2010/2011 that ended March 31st 2011. This Report is prepared for laying in the National 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 When I joined the Office on October 1st 2011, the Office had completed its planned audits for the fiscal period related to this Annual Report, except for the audit of Financial Statements, which were received in October and was re-submitted in February. I am grateful to the staff of the Audit Office, who worked arduously for helping me to bring this Report to fruition.
- 1.3 Upon taking office, I conducted a situational analysis that revealed pertinent and pressing issues faced by the Office and by the Government of Belize. In this Report, I seize the opportunity to alert the National Assembly about them. I present these issues in the following section entitled “**Matters of Special Importance**”.
- 1.4 During the year, my Office examined the accounts of ministries and departments and the accounts of such other public authorities as prescribed by law. (A complete list of these audits appears in Appendix 2). 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.

- 1.5 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 frauds were adequate and effective to give reasonable assurance that the Audits conducted and financial statements are free of material misstatements.
- 1.6 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.
- 1.7 While these audits are remitted directly to the audit entities and not made public, we present in the chapter entitled “**General Recurrent Audit Issues**” observations and recommendations arising out of these audits.
- 1.8 I have also examined the Financial Statements of the Accountant General for the year ended March 31st 2011. My observations can be found in Chapter 2. The Financial Statements, as submitted, appear in Appendix 3.
- 1.9 In the course of our work, we are often asked by officials in Ministries and Departments to investigate special matters that were brought to their attention. The Chapter entitled “**Audit Observations in Ministries and Departments**” reports the results of the investigations we performed following such requests. It contains also summaries of some of the audits we conducted in Departments and Ministries during the year.

Matters of Special Importance

- 1.10 The Office of the Auditor General occupies a unique place in Belize's Parliamentary System. For the fiscal period 2010/2011, it scrutinized over \$890 million dollars of funds approved by the Government of Belize (GOB) for expenditures, and estimated revenue receipts of \$840 million dollars. While these funds are approved by the National Assembly, the responsibility for managing them lies with the Executive Branch of Government: CEOs / Accounting Officers in Ministries and Departments. Our Reports provide the National Assembly with the necessary information to hold the Executive Branch of government accountable on behalf of the National Assembly and the people of Belize.
- 1.11 As I assume my new position of Auditor General, I want to place the emphasis on four issues that are of particular concern to me:
- Office Independence
 - Parliamentary support
 - Executive Stewardship
 - Headquarters
- All are of the utmost importance for the effective and efficient governance of the Public Service. Some of these issues are directly related to my Office. For the Office of the Auditor General to fully play its role, improvements are clearly needed in these areas. Any further delay could lend to continuous and blatant mismanagement of government's funds and resources.

Independence of the Office of the Auditor General

The Office does not have the means to be truly independent

- 1.12 Independence is an essential component of Supreme Audit Institutions (SAIs). The International Organization for Supreme Audit Institutions (INTOSAI), an umbrella organization for the external government audit community, the Lima and Mexico Declarations, and the December 2011 United Nations General Assembly Resolution A/66/209, all strongly support the independence of SAIs. In the April 2012 issue of its International Journal of government auditing, INTOSAI states that independence “is a pre-requisite for Supreme Audit Institutions doing their tasks” and that “the task of an audit institution can only be objective and effective if it is independent of the audited entity and protected against outside influence”.
- 1.13 In Belize, while the Office of the Auditor General works on behalf of, and reports, directly to the National Assembly, it relies on the Executive Branch of the government for its human and financial resources: our budget is approved by the Executive Branch of the government, not the Legislature. Hiring of our staff is done through the Ministry of the Public Service without any input from the Auditor General’s Office.

In most Supreme Audit Institutions, these operations are done through the Public Accounts Committee and Audit committee. This lends credibility to the Audit office’s operations and constitutes a part of its independence.

Without control over its budget and human resources, the Office of the Auditor General of Belize does not have the means to be truly independent.

Parliamentary support

The Office is isolated from its primary stakeholder, the Public Accounts Committee

- 1.14 Public Accounts Committees (PAC) play a vital role in safeguarding the interest of legislatures in the expenditure of public funds. By holding government accounting officers answerable to reports submitted by the Auditor General to the Legislature, Public Account Committees are viewed as the main link in public accountability.
- 1.15 In Belize, the Public Accounts Committee has been inactive in recent years, thus depriving the Office of its immediate channel for informing and reporting the results of its work. Therefore, the important work that we conduct does not have an effective channel of accountability for departments and ministries to implement the recommendations arising from our audits. An effective Public Accounts Committee would actualize the expected outcomes of our reports.

Executive Stewardship

- 1.16 In government, the Executive Branch is tasked with the responsibility of governing the efficient and effective operations of the country. This ensures that the objectives set by the Legislature through the National Assembly of the population of Belize are met. As Auditor General of Belize, my role is to inform the National Assembly of the performance of the Executive. It is of utmost importance that the Executive be more vigilant, abreast of government's operations and held accountable when expectations and deliverables are not met.
- 1.17 As I embark on my new area of responsibilities, and with a view of improving significantly the operations of government, I want to sound the alarm on the following issues related to the stewardship of the Executive:

The Accountant General has too many responsibilities to effectively monitor financial controls of the government

- 1.18 As former Accountant General between 2008 and 2010, I had the opportunity to work with the government systems and came to the conclusion that the Accountant General's Office cannot effectively monitor controls because of the workload associated with the department.
- 1.19 In addition to monitoring of financial controls, the Accountant General is tasked with the management of the Saving Banks, the Debt Management Unit, Payroll, Pensions, Pay-Section, Fiscal Management and Records Management. These are all very important and very demanding activities and responsibilities. In addition to accounting expertise, it needs specialized competencies in areas such as Banking and Finance, which are complex areas on their own. Government operations no longer require officers with good memory but instead require officers possessing prerequisites such as management, analytical and leadership skills along with relevant qualifications.
- 1.20 Government operations require strict and continuous monitoring of its financial controls. I strongly believe that there is a need to move the financial controls away from the Accountant General's Office and to place them with a Comptroller of Finance within the Ministry of Finance as a possible separate unit. A Comptroller of Finance would be responsible for the continuous monitoring and implementation of controls within the various ministries and departments, working in line with an internal audit unit.

Accounting and Finance Officers need to keep abreast of their role and responsibilities in public sector management and accountability

- 1.21 I can conclude from the experience I gained as Accountant General and Chief Elections Officer that, in the area of public financial management, the various systems in place require some serious commitment from Accounting and Finance Officers across Government. Too many times, I observed situations where the Government of Belize endured significant loss because of the lack of regard for regulations procedures and accountability. Public Officers should never lose sight of the fact that the funds entrusted to their management belong to the People of Belize.
- 1.22 The Control on Public Expenditure Handbook, Chapter VIII, Sections 113-118, along with Ministry of Finance's circular memorandum, detail the roles and responsibilities of Accounting Officers. They state that Officers must be abreast of the various systems and regulations. For example, the *Finance and Audit Act*, the *Contractor General Act*, the sub-regulations, the Financial Orders, the Store Orders and the Control of Public Expenditures, all provide guidance for effective and efficient public sector management.

There are still no internal audit units within the government service

- 1.23 The role of an Internal Audit Unit is to regularly review the internal control systems and to carry out internal audit work on behalf of the CEO. The work of the Internal Audit Unit complements the work to be carried out by the Comptroller of Finance and the Office of the Auditor General.
- 1.24 Previous Auditor General's reports have outlined the utmost importance of internal audit units. This year is no different: while efforts are underway to establish an internal audit unit within the Ministry of Finance, I need to reiterate that there are still no Internal Audit Units in the wider public service. Their role would be to regularly review the systems of internal control that exists in Ministries and Departments.

Headquarters

The Office of the Auditor General needs its headquarters

- 1.25 Currently, we have two small offices, one located in Belmopan, the other in Belize City, both rented. From an operational and strategic standpoint the locations of the two offices are ideal: the Belize City Office provides service to the northern and central portions of the country, whilst the Belmopan office covers the western and southern portions. However, the current office space does not provide us with the facilities we need to perform our work effectively. We cannot collaborate the way we should, as teams, within the Office.
- 1.26 Auditing requires privacy, we deal with highly sensitive information and because of a lack of space, it often becomes a challenge to conduct our work adequately. We need secure units to safeguard our confidential documents which must be stored and preserved. We also need a proper communication network and adequate space to hold planning sessions and conduct training. A suitable Headquarters would facilitate our office in delivering quality work hence providing reasonable assurance to the quality of our work.

CHAPTER 2

General Recurring Audit Issues

- 2.1 The following issues have been discussed in previous annual Auditor General's Reports but they still remain problematic in our regular audit activities. We discuss them again in this Report with the hope that the government will take action.

Arrears of Revenue are not submitted as required.

- 2.2 Arrears of revenues are statements showing balances of amounts owed to the Government of Belize. Management of the accounting for arrears of revenue continues 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 December and June of each year. Our audits showed that these returns were not and are still not being submitted as required. Without this information, the Government is not in a position to know what the outstanding arrears are, what are the factors leading to any increase and what should be done to reduce their build-up.
- 2.3 The office of the Accountant General must be commended for its efforts in submitting a statement of Arrears of Revenue; this is due to hard work over the past two years. The attached appendices outline ministries that are still not complying with the regulations.

Records Management is inadequate.

- 2.4 The Government of Belize is moving towards the international public sector accounting standards -IPSAS (modified cash basis) changing the system of accounting. Hence, Ministries and Departments must keep current updated records. Ministries/Departments we have audited in the last decade have not taken this seriously enough. It has been difficult for us to find accounting records from the various ministries and departments, such as advance payments to officers for purchase of products, fuel records, and source documents related to electronic payments. This has serious implications for proper accountability and a fair presentation of the Financial Statements.
- 2.5 The Office of the Accountant General is tasked with the responsibility of maintaining and preserving financial records in accordance with the regulations, even though it lacks the human resources and infrastructure in place to do so.

The Office of the Auditor General recommends that the responsibility for the collection , maintenance and management of financial records be separated from the Treasury and be, *possibly*, placed with the Archives Department that is professionally trained in this area.

Computerized Accounts lack pertinent information.

- 2.6 Information technology plays an increasing role in the operations of the Government. The Treasury Department and nearly all revenue collecting departments have computerized information systems. Financial order # 658 states that “the Auditor General shall be consulted during the planning stages for any mechanized system”. We found that most of the Ministries / Departments implemented their systems without consultation with the Audit Office as required.

Had they consulted with us, we would have ensured that systems put in place contained all necessary audit trails and internal controls. The lack of trails affects the accountability process in each of these ministries and departments. It also prevents us from conducting effective audits.

Bank Accounts are still not reconciled.

- 2.7 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 cashbook. Our audits have shown that some government ministries and Departments banks accounts have not been reconciled.

Below The Line Accounts have not been reconciled with the General Register

- 2.8 Below the line accounts are items that are not specifically budgeted in the annual estimates of revenues and expenditures, but that can be accessed when the needs arise for special purposes. Financial Order # 536 outlines that Accounting Officers shall forward to the Accountant General as soon as possible after the 1st January each year, by a date fixed by the Accountant General, a statement detailing the receipts and payments related to these accounts. More precisely, the statement should reflect a reconciled balance between the individual accounts and the general register (the control account) in the Treasury books. The statement should also include an analysis of the balance in the control account. Our audits showed that below the line accounts of numerous departments and ministries were not reconciled for the fiscal year 2010-2011. Without conducting these reconciliation exercises, GOB cannot have a clear picture of its financial situation.

Contracts are drawn after completion of jobs.

- 2.9 We found that, contrary to the *Finance and Audit Acts and Contractor General*, several Ministries and Departments have contracted out jobs for services and projects before drafting of the awarded contract. As a result, projects were undertaken without adequate planning and proper authorization. Ministries and Departments should investigate this matter with the intent of finding a solution, which would ensure compliance with statutory regulations.

Inventory management of assets continues to be deficient.

- 2.10 Each year, GOB spends millions of dollars in acquiring equipment, furniture and other items such as computers, photocopying machines for its own operations and activities. Adequate inventory management is important to ensure that Government assets are properly accounted for and safeguarded. Once more, our audits show that the management of assets is deficient throughout government.

The accounting for government stores is still unsatisfactory.

- 2.11 Ministries and departments invest millions of dollars in operating hundreds of stores related to their respective activities. For example, hospitals stock pharmaceuticals and medical supplies in stores, the Ministry of Works has stores to keep spare parts for vehicles and bitumen for the construction of roads.

Our audits showed that, again in 2010/2011, the accounting for stores is most unsatisfactory: departments did not properly maintain stores ledgers; others did not record items received and/or issued; others did not take proper security measures. In general, Officers did not take the management of stores seriously, some even telling us that these were “only stores”.

- 2.12 It is imperative that maximum security, equal 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.

Control over the Use of Government Vehicles is extremely poor.

- 2.13 Audit inspections once more revealed the lack of control over the use of government vehicles: logbooks were not properly maintained, odometers were not working and/ 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 remained undetected. There were instances in which government vehicles were seen to be used as private vehicles.

CHAPTER 3

FINANCIAL STATEMENTS OF THE ACCOUNTANT GENERAL

Statutory Requirements

3.1 Section 15 of the Finance and Audit Reform Act No. 12 of 2005 states that the accounts of the government of Belize shall include:

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

Analysis of Financial Statements 2010/2011

- 3.2 The financial statements of the Accountant General for the year ended 31st March 2011 were received at my office on 15 October 2011. Once our audit commenced; it became clear that the balances on the government's financial system, Smart Stream, did not correspond with the statements submitted.
- 3.3 Upon conducting interviews with personnel at the Treasury along with verification of system figures, we discovered that the statements had been prepared even though the accounting period was not closed. As a result, we aborted our audit and requested a resubmission of the financial statements.
- 3.4 The revised statements were received in February 2012. Several material errors and omissions were identified and we notified the Accountant General of our findings. The Department made efforts to correct some of the inconsistencies between the financial statements and the government Smart-Stream system.
- 3.5 As a result of the significant material errors and omissions identified in the Financial Statements received from the Accountant General, I am withholding my opinion on the statements.
- 3.6 I firmly believe that for the Accountant General's Department to be in compliance with the *Finance and Audit Reform Act*, a reasonable time must be allowed for the Accountant General to clean up the accounts and to make the necessary adjustments. This would provide for a more comprehensive and well presented set of statements that can be effectively utilized by stakeholders. The Accountant General's Department requires urgent training in understanding the structure of the smart Stream System as it relates to the preparation of the financial statements.

The financial statements of the Government of Belize submitted by the Accountant General have been included in appendices 3

CHAPTER 4

AUDIT OBSERVATIONS IN MINISTRIES AND DEPARTMENTS

In the course of our work, we are often asked by officials in Ministries and Departments to investigate special matters that were brought to their attention. This Chapter presents summaries of the investigations we performed following such requests. It also contains summaries of some of the audits we conducted in Departments and Ministries during the year.

Ministry of Education

Investigation of a suspected fraud at the Toledo District Education Center

- 4.1 In 2010, the Finance Officer in the Ministry of Education conducted an investigation during which it was suspected that a clerk in the Government Book Store (in the town of Punta Gorda) at the Toledo District Education Center had issued suspicious receipts from the sale of books.
- 4.2 In 2010, the Finance Officer referred the matter to the Auditor General for further investigation. Upon completing our investigation, we sent a copy of our report to the Ministry of Education. The Ministry then asked the Public Service Commission to take disciplinary action against the clerk. As a result, the clerk was dismissed. However, no legal action was taken by the Ministry to recover the funds lost. The Ministry has yet to respond to our recommendations.

The following is a summary of the special investigation that we undertook at the request of the Ministry of Education.

Objectives

- 4.3 The objectives of our special investigation were to determine:
- whether the funds collected at the Center were properly accounted for and paid into the Government Treasury,
 - whether the level of internal controls instituted were adequate to significantly minimize the occurrence of fraud,
 - the quantum of the possible loss suffered by Government,
 - who was ultimately responsible,
 - Legitimacy and accuracy of receipts, and to make recommendations to eliminate or minimize any reoccurrence.

What we examined

- 4.4 In order to reach our objectives, we examined the Revenue Form Issue Note Register, receipts books and cashbooks at the District Sub-Treasury and at the District Education Center. We also made field visits in Punta Gorda Town and in the rural areas of Toledo where we conducted interviews with the people who purchased books from the Toledo District Education Center.

Observations

Original Receipts totaling \$64,305.25 did not match corresponding Duplicate Copies

- 4.5 Financial Order 51 says that an officer with accounting responsibilities should give a receipt in a prescribed form for every sum paid to him. Financial Order 53 says that officers issuing receipts should ensure that legible and complete duplicate and triplicate carbon copies have been made before parting with the original to the payer.

In order to determine whether the clerk applied these rules, we matched the original Revenue Collector's Receipts obtained from the public who bought books from the clerk, with copies of those receipts found in the Revenue Collector's Receipt Books and the Cash Books at the District Education Center.

- 4.6 We found that the names of the buyers and the amounts paid, differed between the receipt books and the original receipts issued and signed by the clerk. These receipts totaled **\$64, 305.25**. This means that the moneys paid by the buyers were not deposited to the sub-Treasury, representing a direct loss to the government.

Receipts totaling \$2,594.40 were not brought to account in cashbook

- 4.7 In accordance with Financial Regulations 60, all receipts issued and all information in the receipts (name, date, amount) should be recorded in the cashbook. This is to ensure that a true picture of revenues collected is reflected in the books.
- For the period 15 to 26 September 2005, we found that the amount of \$2,594.40, collected via receipts, was not brought to account in the cashbook.

The clerk used a receipt book not officially issued by the Accountant General

- 4.8 Financial orders 51 and 52 prescribe that Receipt books should be officially issued by the Accountant General.

We found that three receipts, totaling \$262.15, which appeared to be signed by the officer, did not come from an official Revenue Collector Receipt book. The receipt book used by the clerk came from a regular store.

Cashbook showed alterations for \$2,111.00

- 4.9 We examined the weekly paying-in prepared by the clerk and for two different weeks we encountered discrepancies. A paying-in is a form recording the daily collection of revenues sent each week to the sub-Treasury.

- 4.10 In the first instance total amounts appearing in the cashbook were compared with the weekly paying-in. A difference of \$1,551.00 was found between the two documents: the cashbook totaled \$3,780.45 and the weekly paying-in totaled \$2,229.45. The amount of \$1,551.00 was therefore not accounted for. We saw that a number had been erased in the cashbook and the amount of \$3,780.45 rewritten in the same space. In another instance, the paying-in should have been \$616.75 but only \$56.75 was paid in. The difference of \$560.00 was never brought to account. This represents a total of \$2,111.00 that was not brought to account. Such tampering of amounts in a cashbook constitutes fraud.
- 4.11 Financial Order 577 states that “if an alteration is necessary in a book of account, the incorrect figures shall be struck out by a single horizontal line and the correct figures inserted above the original figures so that both can be clearly seen. The officer making the correction shall initial and date it. Erasures and superimpositions are prohibited”.

The clerk did not always issue a receipt to the residents of Punta Gorda for books they purchased

- 4.12 Financial order 51 states that “an officer with accounting responsibility shall give a receipt in the prescribed form for every sum paid to him”. We therefore expected the clerk at the District Education Center to have issued receipts to customers who purchased books.
- 4.13 During random house visits in Punta Gorda, we asked residents whether they had received a receipt for books purchased from the District Education Center. Several individuals reported that on numerous occasions they were not issued with a receipt when they purchased books.

- 4.14 We were unable to accurately ascertain the total amount of loss suffered by the Government of Belize due to the absence of a number of receipts. From the evidence gathered, we conclude that the clerk defrauded the Government of Belize a total of \$ \$69,272.80 made up as follows:

Summary of Fraud	
Original Receipts not matching corresponding duplicate copies	\$64,305.25
Receipts not brought to account in Cashbook	\$2,594.40
Unofficial Receipts	\$262.15
Cashbook Alterations-	\$2,111.00
TOTAL	\$69,272.80

Internal controls at the District Education Center in Toledo were inadequate

- 4.15 Checks of paying-ins were not done on a regular basis. Financial Order 559 states that checking, inspecting and scrutinizing officers shall always evidence their checks, inspections and scrutinies by initialing and dating the relevant records. Normally the Officer in charge of a department verifies the work performed by the clerks on a regular basis. Since paying-ins are done weekly, we expected to see evidence that the officer had verified the clerk's work every week.
- 4.16 We observed that attempts were made by the District Education Officer to practice some level of internal control by making checks of the paying-ins prior to the amounts being taken to the sub-treasury. However, our examination of the paying-ins showing initials by the officer in charge indicated that the checks were not done regularly.

The Government bookstore lacks basic control procedures

4.17 Discussion with the manager of the Government Book Store revealed that, contrary to Chapter 7 of the Financial Orders:

- There was no procedural document in existence.
- The sales reports submitted from the District Education Center did not include the books sold and the prices they were sold for.
- No reconciliation could have been done to determine that the correct amount of funds was being received for the books sold as a result of the above.
- No inventory exercise was done at any point in time to determine the books that should have been on hand.
- Books were submitted based on requests made by the officer in the district without any verification as to whether these books were actually needed or that the amount previously sent had been exhausted.
- The use of unofficial receipts, which would later be accounted for on official Government receipts, was never approved.
- No visits were ever made to any of the district education centers to view their records.

At the time of our audit, the Ministry of Education was developing a computerized inventory and point of sale system and was considering implementing it.

Recommendations

4.18 The CEO of the Ministry of Education should:

- prior to implementation of its new computerized inventory and point of sale system, involve the Office of the Auditor General and Accountant General in order to detect any possible weaknesses in the system;
- if the decision is made not to implement this computerized system and maintain the current manual system, the CEO of the Ministry of Education should direct the Toledo Education Center to use receipt books with carbon copies;
- conduct a comprehensive inventory exercise of the books currently on hand at the District Education Center in Punta Gorda and submit its findings to the Auditor General. The report should include the name of the books, the quantity on hand and the cost per book;
- determine “the more realistic figure involved” in the fraud committed;
- inform the Office of the Auditor General of the steps that will be taken to recover the funds;
- recover as much as possible of the funds lost.

Ministry of Labor, Local Government and Rural Development

Investigation of a suspected embezzlement of funds by the second-class clerk - \$115,041.15

4.19 We embarked on this investigation at the request of the Chief Executive Officer, Ministry of Labor, Local Government and Rural Development. The CEO contacted the Auditor General in February 2011 after having been informed of possible fraudulent activities in relation to payments for services involving the Second Class Clerk. Our investigation covered the period January 2008 to December 2010.

4.20 The objectives of our investigation were:

- To determine whether Smart Stream payment invoices were legitimate and properly authorized.
- To verify that the services paid for were duly provided by the vendors.
- To ascertain if fraudulent activities had occurred and to what extent.
- Determine whether the Financial Regulations inclusive of Financial Orders, Store Orders and COPE Handbook were adhered to during the execution of the activities.

What we examined

4.21 In the Smart Stream System, we examined electronic purchase orders, invoices and payments for the period 2008-2010. We also conducted interviews with the Finance Officer, the First Class Clerk, the Administrative Officers, the Director of Rural Sanitation and the suppliers of the services involved.

Observations

The Ministry paid suppliers for services/goods it did not receive

- 4.22 Financial Regulations, Store Orders and the Control of Public Expenditures (COPE) Handbook stipulate the governing procedures for payments. Financial Orders 370(discusses that the officer signing certifies to the accuracy of every detail of the voucher) and 371 (b) and (f) in particular state that when approving payments, the Accounting Officer should ensure that the services specified “*have been duly performed*” and that “*the persons named in the vouchers are those entitled to receive payments*”.
- 4.23 Our perusal of Smart Stream unearthed 27 payments totaling \$115,041.15. These payments were made to vendors who purportedly supplied items and/or provided services to the Ministry of Labor, Local Government and Rural Development. Smart Stream also showed that all the invoices were created in the System by the Second Class Clerk.
- 4.24 In order to determine whether the services were rendered and the items provided, we interviewed the Finance Officer, the Director of Rural Sanitation and the First Class Clerk. They told us that they had never requested nor received the services and items paid for.
- 4.25 We then visited three of the four suppliers whose names appeared in the payments. We asked them whether they had received the payments and whether they had provided the services.

Suppliers did not provide services/goods but received payments approved by the Ministry

- 4.26 The first supplier interviewed confirmed that he received the payments, totaling \$22,875.00 but did not provide the items. During the interview, he told us that he facilitated the payments for his cousin, who worked as the second class clerk at the Ministry of Labor and Local Government. He said that he did this because he thought that his cousin, being a junior officer, could not have been able to approve any payment without the intervention of his supervisor.
- 4.27 The second supplier denied having received the payments, but a check at the Belize Bank revealed that he did receive payments totaling \$42,861.65. A third supplier denied receiving payments but verification at the Accountant General's Department confirmed that he had received four payments totaling \$24,751.50.
- 4.28 We were not able to contact the fourth supplier, but records at the Accountant General confirmed that he received 11 payments totaling \$27,439.50.
- 4.29 The Finance Officer and the First Class Clerk informed us that in all cases, the suppliers had not provided the services for the Ministry. The Smart Stream module revealed however that, over the period under review, the above persons and other Finance Officers and First Class Clerk had approved the payments. The System showed the payments, the amount and the position of each officer.
- 4.30 In interviews, the Finance Officer and the First Class Clerk both denied approving the payments, although Smart Stream System showed that their profiles were used.

- 4.31 We also learned that the Director of Rural Water Supply Unit was approached by the Second Class Clerk, and asked to certify a fraudulent invoice for \$4,070.00, but he refused to cooperate and later informed the CEO.

The Ministry could not provide us with source documents

- 4.32 Government Regulations Financial Order 3(e) states that the Accounting Officer is responsible “*for producing his financial, accounting and stores records for audit*”.
- 4.33 During the course of our investigation, we asked to see source documents, purchase orders, payments and invoices for the period under review. However, attempts by the Ministry to locate such records were futile.
- 4.34 At the beginning of our investigation, the Second Class Clerk denied having participated in the suspected fraudulent activities and told us that all necessary documentation was available at the Ministry of Labor. At the end of our investigation, we tried to contact him on three occasions but we were unsuccessful on each attempt.

Recommendations

- 4.35 The CEO of the Ministry of Labor and Local Government should:
- Report the matter to the Police, in accordance with Financial Orders 601-604, and ask for an investigation in an effort to bring charges against the Second Class Clerk for embezzlement of government funds totaling \$115,041.15
 - Conduct further investigation to determine whether the First and Second approvers in the Smart Stream System were negligent. If evidence exists to their negligence, the Ministry should take action against those officers;
 - Adhere to Financial Orders # 370 and 371 when approving payments

MAGISTRACY - SAN PEDRO MAGISTRATE COURT

Investigation of a suspected fraud by the Interpreter/Bailiff - \$6,090.00

4.36 In November 2010, the Chief Magistrate presented the Auditor General with the results of an internal investigation related to irregularities involving the Interpreter/Bailiff who was then acting as Relief Cashier. The Chief Magistrate's report contained examples of altered receipts, and specified that the Interpreter/Bailiff/Relief Cashier, confessed having taken monies from the cash pan with the intention of reimbursing it. The Chief Magistrate asked the Auditor General to investigate the matter further.

The following is a summary of the special investigation we undertook at the San Pedro Magistrate's Court for the period January 2010 to November 2010.

Objectives

4.37 The objectives of our special investigation were:

- To determine whether accounts and essential records had been properly maintained.
- To determine whether specific fraud(s) had been perpetrated.
- To gather evidence to prove or disprove the fraudulent act.
- To determine the possible loss to the Government of Belize
- To assess the internal controls available and identify weaknesses if any.

What we examined

- 4.38 We scrutinized relevant court books, criminal and civil ledgers, receipt books and the cashbook for the period under review.

We also did field work in San Pedro to obtain original copies of receipts from individuals who paid court fines, bail fees, child maintenance to the Court during the period under review. In cases of compensation to individuals, we reviewed the Government Smart Stream System to identify what payments were made on behalf of defendants.

Observations

Duplicate receipts showed alterations and amounts falsely stated resulting in a loss of \$6,090

- 4.39 Government regulations Financial Order 58 states that no alteration of any type whatever shall be made on a receipt. When a form is spoilt, it should not be destroyed, but should, together with all copies, be cancelled with word “CANCELLED” written across it.
- 4.40 Financial Order 577 specifies that “alterations, erasures and superimpositions are prohibited.” In order to determine what amount should have been paid to the Court, we compared the duplicate receipts issued to the Court Book. We also examined Court Book records, with fines ordered by the Magistrate and timeframe for payment.
- 4.41 Receipt payments did not match the entries in the Court Book. Seventeen receipts with the Relief Cashier’s signature affixed had alterations: amounts in words and figures were marked out with a line and reduced amounts were written above. For example, the amount of \$1,000 was replaced with \$500.00. The difference between what was actually collected and what was paid in to the court totaled \$4,580.00 representing a loss to the Court.

- 4.42 We also found that four duplicate receipts were made out for amounts less than the figures collected as shown in the Court Book. The loss to the court in these cases represented \$1,510.00.

Examination of original receipts confirmed alterations and amount falsely stated found in duplicates

- 4.43 We then visited the individuals whose names appeared on the falsified duplicate receipts to obtain the original receipts. In some cases, because the recipients of the original receipts were illegal immigrants who were not in the country anymore, we visited the Immigration Department. The Department keeps copies of originals issued to these people.
- 4.44 For inadvertent reasons, we could only locate three original receipts during our field visits. These receipts showed a higher amount than the corresponding duplicates, which confirmed some of our initial observations. At the Immigration Department, we found five original receipts with amounts greater than the corresponding duplicate that we examined at the Court.

Interview with the Relief Cashier confirmed allegations of fraud

- 4.45 At the end of our field work, we interviewed the Relief Cashier who, when presented with the evidence, admitted to altering and falsely stating the information on duplicate receipts in question, with the exception of one. In that case, she claimed the alteration made on the receipt was to rectify a genuine error.

Internal Controls

Weak Internal Controls at the Magistrate Court in San Pedro provided opportunities for fraud

- 4.46 Systems with weak controls provide ample opportunities for fraud. We found that at the Magistrate Court, there was a lack of effective internal controls and supervision.
- 4.47 These weaknesses in internal controls allowed the Interpreter/Bailiff acting as relief cashier to commit the alleged irregularities, since she has knowledge of the system of accounts and the operations of the entity. This placed her in a position to identify weaknesses in the systems. She was able to manipulate the system and had access to the cash.

There is no segregation of duties at the San Pedro Magistrate Court

- 4.48 Financial Order 553 states that there should be a system of organization and division of tasks designed with a view to preventing fraud and errors, or of ensuring their prompt detection and minimizing their effect.
- It further states that too much responsibility shall not be reposed in any one officer and that no person shall be allowed completely to carry through and record any transaction without the intervention of another person.

The Resident Magistrate does not conduct regular checks of the Cashbook

- 4.49 Financial Order 560 and 562 states that such officers keeping a cashbook should confirm each day the correctness of the daily transactions by comparing the total of receipts with cash in hand.
- Relevant records such as Criminal/Civil Ledgers and Court Books were not regularly reviewed. This should have been done to ensure individual accounts were updated and that receipts were correctly written and posted to the aforementioned records.

The San Pedro Magistrate does not have sufficient measures in place for the custody of cash

- 4.50 Financial Order 152 states that the Accounting officers should provide satisfactory arrangements for the custody of cash.
- 4.51 We observed that, at the Magistrate Court, the collection of cash would normally exceed \$200.00. Therefore, as directed in Financial Order 154, the custody of cash should either be in a safe or cash box with lock.
- 4.52 We also observed that the Court does not have a designated cashier. This task is also carried out by the Clerk of Court.
- 4.53 There was no secure area for the collection of cash by the clerk of court as this activity is done in an open forum. Furthermore, the entrance to the Magistrate Court is not secured with any law enforcement officer or security guard to avoid unwanted access by individuals not required to be in the Court.

It is management's responsibility to maintain an adequate/proper internal control system in an effort to ensure that the organization has appropriate resources for the prevention and detection of fraud as well as other illegal acts that may be committed by employees and/or outsiders.

The San Pedro Sub-Treasury does not always follow-up on alterations found in receipts

- 4.54 Financial Order 65 states that “the checking officer responsible for checking revenue cash books at the Sub-Treasury shall check the revenue collector’s cash book since the date of last paying-in against copies of the receipts to satisfy himself that all receipts have been correctly entered with particular regard to amount and allocation.”
- 4.55 In addition, Financial Order 70 states that “the officer in charge shall investigate reports made by the checking officer and take particular care to ensure that any possible irregularity is discovered and reported immediately to the Accountant General.”
- 4.56 We visited the San Pedro Sub-Treasury to discuss with the officer in charge, the fact that duplicate receipts were being altered since June 2010 and still remained unquestioned by his office. The Officer in charged explained that this is not only happening at the Magistrate Court but also in other departments. He claimed that he has written to departments about the fact however, nothing has been done about the issue.
- 4.57 We believe that the checking officer at the Sub-Treasury should make note of the alterations on the receipts presented at paying-in date and report it to the officer in charge of the department making the paying in. The Officer in Charge should then decide whether further investigation needs to be undertaken to rectify any possible irregularity.

Recommendations

In light of the above findings:

4.58 **The Attorney General's Ministry** should direct the Chief Magistrate to:

- retrieve all originals of the duplicate receipts mentioned in this report and compare them to the duplicate receipts, in order to further confirm this fraud for court procedures;
- initiate action to recover the funds lost as required by Financial Order 603 to 605.
- conduct confirmation procedures such as circulation of letters to clients for confirmation of balances outstanding.

4.59 **The Chief Magistrate** should:

- Direct the Clerk of Court to adhere to Financial Order 10 (g) with regards to exercising supervision over all officers in his /her department with the receipt or expenditure of public money.
- Direct the Officers of the San Pedro Court to adhere to Financial Order 58 and 577 with regards to receipt alterations.
- Ensure that the Clerk of Court adheres to Financial Orders 152 and 154 with regards to the safe custody of cash.
- Ensure that the Finance Officer complies with Financial Orders 553 to 554 with regards to internal checks and segregation of duties. In addition, surprise checks should be conducted in areas where proper segregation of duties is impossible.
- Ensure that the Finance Officer performs daily checks, instead of once a week, of the cashbook and corresponding receipts and cash, in accordance with Financial Orders 560 AND 562. Furthermore, suitable arrangements should be made for the checking of the cashbook whenever the officer in charge is not present.
- Ensure that only officers with the proper authority are to collect and handle cash and records

4.60 **The Accountant General** should:

- Direct the Checking Officer at the Sub-Treasury to adhere to Financial Orders 65 and 70 on the checks on paying-in

Ministry of Works

Public Works Department Corozal- Examination of Purchases from Texaco Corozal-\$74,731.56

4.61 This matter came to our attention during the course of our regular audit examination of the Ministry of Works in Corozal.

During the examination of invoices, we noted that frequent payments were made by the Ministry of Works to Texaco Corozal, a fuel service station in Corozal. The invoices were related to purchases not usually in the line of business of a regular service station.

They included spares such as radiators, pressure plates, fuel pumps and in some instances cement and lumber. We also observed that the Ministry had been purchasing services such as air-conditioning repairs, automotive computer repairs, troubleshooting and resurfacing of automotive parts.

Objectives

4.62 We wanted to determine:

- whether all stores purchased or received otherwise by the Ministry of Works, Corozal were done within stipulated regulations and were immediately taken on charge in full and in appropriate store ledger.
- whether spares purchased appeared necessary and with due concern for efficiency and economy.

What we examined

- 4.63 In order to reach our objectives, for the period April 2000 to March 2010, we examined the following documents: purchase orders, Smart Stream extracts, invoices, payment vouchers, requisitions, immediate use ledgers and the store cards (cardex).

In the Ministry of Works, we interviewed the District Technical Supervisor (DTS), the Chief Mechanic, the Second Class Clerk and the Store Keeper. We also interviewed the proprietor of the Texaco Corozal Service Station.

Observations

The Ministry of Works used irregular practices to purchase parts from a supplier for \$74,731.56

- 4.64 Government regulations as in store orders 13 to 19 on the process covering requisitions to the accounting for store prescribe that:
- Where possible, supplies should be purchased from the cheapest sources
 - All purchases of supplies should be in a prescribed form;
 - All government supplies should be recorded in a store's ledger, and, in occasions where the purchases are for immediate use, in the "immediate use register;
 - Accounting officers should ensure that extravagance and waste do not occur.
- 4.65 In addition, all purchases of stores should be accompanied by a requisition listing the items, the name of the supplier, the quantities etc .We expected to see requisitions issued by the storekeeper for the purchase of parts by the chief mechanic.

The interviews we conducted revealed that the Ministry of Works contravened to all these regulations through irregular practices and collusion with a proprietor of a service station.

The storekeeper did not issue requisitions as required.

- 4.66 The storekeeper, the DTS and the chief mechanic told us that instead of issuing a requisition, the DTS approached the proprietor of Texaco Corozal and asked him for cash to purchase the parts.

The DTS would then authorize either the chief mechanic or the store keeper to purchase the parts at a local supplier identified by the chief mechanic with the cash received from Texaco.

- 4.67 The interviews revealed that the chief mechanic/storekeeper would then provide the receipt from the supplier, to Texaco Corozal. Texaco would then create an invoice with the identical item and add a 10% mark-up on the price, and forwarded it to the Ministry for payment.
- 4.68 We asked the proprietor of Texaco to provide us with the supplier's receipts. He told us however that he had discarded the receipts. In the absence of these documents, we were unable to determine whether the parts were actually purchased from a local supplier, and to confirm the original price. In fact, subsequent discussions with the Zone Engineer and the Chief Engineer, of the Ministry of Works, revealed that the arrangement with Texaco Corozal was specifically for the purchase of spares in Chetumal, Quintana Roo and not with local suppliers in Corozal
- 4.69 The examination of the store ledgers for immediate use and of the invoices obtained from the Ministry of Works revealed that a total of \$74,731.56 were paid to Texaco Corozal during the period April 2000 to March 2010 in respect of spares and services, as follows:

Period	Total
2000/01	\$ 9,853.00
2001/02	\$13,478.00
2002/03	\$ 9,711.75
2003/04	\$ 551.00
2004/05	\$ 617.50
2005/06	\$ 3,059.40
2006/07	\$10,159.88
2007/08	\$11,722.89
2008/09	\$ 5,747.77
2009/10	\$ 9,830.37
Total	\$74,731.56

- 4.70 This particular arrangement with Texaco Corozal was not in accordance with government Financial and Stores Order. In fact, the ministry used a private service station as an intermediate to purchase parts, not actually sold by the service station. In the process, the proprietor of the service station took a percentage of at least 10%.
- 4.71 In addition, as indicated by the interviews above, it is reasonable to conclude that this practice was flawed and created opportunities for losses to occur. The mere fact that the original receipts issued by the suppliers and discarded by Texaco would have provided significant evidence such as actual price paid and whether the items were in-fact purchased from the suppliers.

4.72 In the absence of the original supplier receipts we asked the CEO of the Ministry of Works, Corozal, to respond to the following questions:

- (a) Was the Department satisfied that the amounts paid to Texaco Corozal, were reasonable?
- (b) Was there a possibility that the items could have cost far less than what was billed by Texaco Corozal?
- (c) Was the Department satisfied that the items were in-fact purchased from the suppliers identified by the Chief Mechanic?

At time of publication of this Annual Report, we have not received a response from the Ministry.

Recommendations

4.73 In view of the above findings,

The Ministry of Works Corozal should:

- immediately discontinue the practice of accepting cash payments from the proprietor of Texaco service station in Corozal.
- take steps to secure supplier confidence in the acceptance of Government official purchase orders;
- seek approval for a small cash impress system to minimize the downtime of plant equipment which cannot wait for the approval and submission of purchase orders from the Ministry of Works. This system can be monitored by the Ministry of Works.

4.74 **The parent Ministry of Works in Belmopan** should:

- conduct periodic visits to the Ministry of Works Corozal to ensure that internal controls are enforced and that the system is reviewed and controls strengthen where necessary;
- ensure that, in the absence of the supplier receipts, efforts are made to determine the actual “marked up” price of items purchased from Texaco Corozal. The exercise should involve visits to the relevant suppliers to determine the actual price of items purchased during the period.

Plant and Equipment Register

- 4.75 The ministry of Works maintains a “Plant and Equipment Register” to record the acquisitions and disposals of its equipment. The register lists such machinery as bulldozers, graders and rollers and trucks. It also includes plants, like welding machines, generators, water pumps and compactors.
- 4.76 In the course of our annual audit of the Ministry, we came across machinery and equipment in the register that we could not locate in the custody of the Ministry. We examined the Plant and Equipment register maintained by the Ministry during the period April 2000 to March 2010.
- 4.77 The following is a summary of the Report we submitted to the CEO of the Ministry of Works for his comments and response to our findings and recommendations. At the time of publication of this annual report, we still have not received a response from the Ministry.

Objectives

4.78 We wanted to determine whether:

- All mechanical plants and equipments received by the Ministry of Works Corozal were recorded in its register;
- Transfers or other disposals of equipment were properly approved and documented;
- Cannibalization (dismantling of equipment) were approved;
- Vehicles and heavy machinery and equipment were properly secured and not exposed unduly to weather and thefts.

What we examined

4.79 We examined supporting documents such as purchase orders, invoices, and payment vouchers in the Ministry of Works Corozal. We conducted interviews with the District Technical Supervisor (DTS), the Chief mechanic and the storekeeper. In order to meet these objectives, we also conducted physical checks in the Ministry's compounds in Corozal to verify the existence and condition of heavy equipment and machinery.

Observations

Equipment could not be located

4.80 Government regulations in store orders # 35 prescribe that the removal of equipment from inventory should be authorized by:

- the Minister of Finance in case of deficient or unserviceable equipment and machinery.
- the Accounting Officer, in case of transfer of equipment to another Ministry

4.81 In order to determine whether the equipment listed in the register existed, we made physical inspections of the Ministry's compound and realized that 21 pieces of equipment were missing

4.82 We then examined two Registers: one dated 2000, and another one dated 2010. We wanted to determine whether any balances of plants/equipment in the previous ledger were carried forward to the new ledger.

4.83 The result indicated that twenty-one (21) pieces of equipment issued were not properly accounted: particulars such as dates, recipients and approvals were lacking as in the following cases:

Number	Date	Particulars	Reg	Quantity	Issued to	Authority for approval
1	17/03/10	Cat Grader	84G04	01	Belmopan	No
2	17/11/00	Ford Tipper	CZL B104	01	Belmopan	No
3	17/11/00	Ford Tipper	CZLB105	01	Belmopan	No
4	17/11/00	Ford Tipper	CZLB106	01	Belmopan	No
5	?	Ford Tipper	BZB807	01	Corozal Town Board	No
6	?	Ford F750 Tipper	CZLB 127	01	?	No
7	?	Ford F750 Tipper	CZLB129	01	?	No
8	?	Ford Pickup	BZB698	01	Belmopan	No
9	?	Ford F150 Pick up	CZLB117	01	?	No
10	?	Ford F150 Pick up	CZLB123	01	?	No
11	?	Ford F900 water Truck	CZLB111	01	?	No
12	?	Long Tractor	80T04	01	Belmopan	No
13	?	1973 Massey Ferguson 125	73T03	01	Belmopan	No
14	?	Ford 6610 Tractor			Belize City	No
15	?	Allis chalmer Loader	?	01	Belmopan	No
16	23/02/00	Cat Loader	90L02	01	Belmopan	No
17	?	Bed ford Stake Body	CZLB 67	01	?	No
18	?	Cat D7H Bulldozer	89C01	01	Belmopan	No
19	?	Cat Bulldozer	00C03	01	?	No
20	01/03/00	Advance Wallis and Stevens Road Roller	78R12	01	Belmopan	No
21	?	Ben Ford Compacter	84UP01	01	Belmopan	No

- 4.84 When we asked the Store Keeper where the missing equipments were he told us that they had been removed from the Ministry of works Corozal's compound by the former head of the Vehicle Care Unit (VCU) in the Ministry of Finance.
- 4.85 The District Technical Supervisor confirmed what the storekeeper had said and added that the VCU had not presented any documentations and handing over documentation, contrary to government regulations.
- 4.86 Stores Orders number 04 is clear as to the responsibility for stores. It says that the government supplies, including vehicles, should be under the responsibility of only one Officer.
- 4.87 Stores order 40 specifies that no government property should be lent or given to any individual or department without the authority of the Financial Secretary.
- 4.88 In this case, the District Technical Supervisor, Corozal, should have been the only Officer responsible for the plants and equipment under his care. He should not have released the vehicles without the approval of the Financial Secretary. Government regulations stores orders 41 states that the authority of the Financial Secretary is required for sales in excess of \$50.
- 4.89 We found at least two instances where the Plant and Equipment register indicated that two vehicles (a Ford van F350 and a Cat excavator Backhoe 416) were sold without information such as authority for sale, receipt numbers, value, name and dates. Without this information we could not establish the authority for the sales, nor determine if payments were received for the sales of these vehicles. The Ministry did not respond to our request for supporting documentation, such as approval for sale, name of buyer, amount paid, dates and revenue collector's receipt related to the sale of the two vehicles.

The Ministry of Works Corozal purchased spares for a vehicle that was in an advanced state of disrepair

4.90 We saw the remains of a Ford Ranger “CYB-887”, in the compound of the Ministry of Works Corozal. The vehicle had been substantially stripped of its parts: the Engine, transmission, pan, differential and chassis were all missing, as shown below:



- 4.91 The Chief Mechanic could not provide us with the date when the vehicle was considered unserviceable. The review of payments related to the cited vehicle showed that the Ministry had purchased parts for it six months before the start of our audit: in June 2009, it had paid for a fuel pump and a wheel and for services to work on the electrical system.

While we could not ascertain when the vehicles became unserviceable, we question the parts and services to work on a vehicle in that advanced state of disrepair.

What we examined

- 4.92 We examined purchase orders, invoices, and the bulk fuel Register at the Ministry of Works Corozal for the period April 2000 to March 2010. We also conducted interviews with the District Technical Supervisor (DTS) and the Storekeeper.

Observations

The Ministry of Works Corozal purchased Bulk Fuel at a higher cost from suppliers other than the one selected by the Government

- 4.93 The Ministry of Finance circular # 9 of 2000 states that fuel should be purchased from a specific pre-selected supplier.

We examined the payment vouchers and invoices maintained by the Ministry of Works Corozal for the period under review. We found that the Ministry of Works Corozal purchased bulk fuel from the authorized bulk provider (Texaco Belize Limited) but also from two others Texaco Corozal and Shell Belize Ltd, whose prices were much higher since they were based on pump prices, and not duty free as was the case with Texaco Belize. As shown in the table below, the pump price was sometimes 40% higher than the duty free one that should have been purchased by the Ministry.

Voucher No.	Date	Supplier	PO#	Invoice#	Quantity (gals)	Unit	Total	Remark
a. Pump Price								
29017/74101/310/1208/10/01-02	23/01/02	Texaco Corozal	133801 dated 25/01/02	890	1,500	\$4.30	\$6,450.00	
29017/74101/310/1199/113/01-02	20/02/02	Texaco Corozal	??	980	1,500	\$4.30	\$6,450.00	
29017/74101/310/627/149/01-02	08/02/02	Texaco Corozal	??	964	1,500	\$4.30	\$6,450.00	
29017/74101/310/1200/78/01-02		Shell Belize Ltd	PO# 126990 dated 25/02/02	25-2-02	1,500	\$3.98	\$5,960.25	
29017/74101/310/643/92/01-02	13/02/02	Shell Belize Ltd	PO# 126994 dated 07/03/02	7-3-02	2,500	\$3.99	\$9,973.49	
29017/74101/310/1200/94/01-02	26/03/02	Shell Belize Ltd	233908 dated 25/03/02	??	1,635	\$3.98	\$6,500.00	
Total					10,130		\$41,783.74	
b. Duty Free Price								
29017/74101/310/1199/83/01-02	16/11/01	Texaco Belize Limited	0112914	101815	2,500	\$1.9946	\$5,311.00	Freight \$325.00
29017/74101/310/1199/84/01-02	16/11/01	Texaco Belize Limited	58826	103050	2,500	\$1.9916	\$5,303.95	Freight \$325.00
29017/74101/310/643/87/01-02	24/01/02	Texaco Belize Ltd	0133094	105292	2,500	\$1.7739	\$4,759.83	Freight \$325.00
29017/74101/310/643/88/01-02	24/01/02	Texaco Belize Ltd	0133057	104727	2,500	\$1.7512	\$4,703.08	Freight \$325.00
29017/74101/310/643/89/01-02	24/01/02	Texaco Belize Ltd	0133469	106866	2,500	\$1.7739	\$4,759.83	Freight \$325.00
Total					12,500		\$24,837.69	

- 4.94 In order to calculate the difference in prices between the pump price and the duty free price, we calculated the amount of fuel that could be obtained in the two categories (pump and duty free) for the same amount of money.

As indicated below, 2,370 gallons more fuel were acquired at a cheaper price from Texaco Belize as compared to the lesser amount purchased from the other suppliers at a higher price. In other word more fuel were received from Texaco Belize at a lower price.

Purchases at pump price	10,130 gallons	=	\$41,783.74
Less:			
Purchases at duty free price	<u>12,500 gallons</u>	=	<u>\$24,837.69</u>
Difference	<u>2,370 gallons</u>		<u>\$16,946.05</u>

The District Technical Supervisor explained his decision to purchase fuel from Texaco Corozal and Shell Belize Ltd at a higher price by saying that there was an arrangement with these gas stations to supply additional fuel to deal with threats of storms during hurricane seasons. He could not however provide us with documents supporting his claims.

The Ministry purchased more fuel than its tank could contain

4.95 In January 2002 alone, the Ministry purchased 9,000 gallons of fuel while its tank capacity can only hold 3,000 gallons.

We wanted to know where the excess fuel was stored, and were told by the DTS that the additional fuel were stored on site in tankers. He also stated that the Ministry of Works Corozal had committed to make payment on these fuels regardless if there were no storms occurring. Payments were made.

As a result of the above findings, we wanted to know from the Ministry

- i. Why the additional fuel was not purchased from the supplier offering the duty free price
- ii. Who authorized the arrangement with these other suppliers?

We sent a letter with these questions but at the date of publication of this Annual Report we have not yet received a response.

CONCLUSION

On the issues presented in this Report, I look forward to work closely with the National Assembly's Public Accounts Committee. The role of this Committee is crucial in ensuring that the Government considers my recommendations and observations seriously.

It is this office's intent to ensure that Accounting Officers are held accountable for unreported cases of fraud and other mismanagement along with commending those who strive for good governance and effective management of government's operations. That all cases of fraud, reported on by the Office of the Auditor General, be directed to the Director of Public Prosecution for necessary action.

The Office of the Auditor General would like to assure the National Assembly that its duty of reporting its findings will be done with integrity, respectfulness and relevance.

Appendix 1 – About the Office of the Auditor General

- The Office of the Auditor General of Belize provides the National Assembly with the reliable, independent and fact-based information it needs to hold the Executive accountable for its stewardship of public funds.
- 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.
- The Auditor General is appointed by the Governor-General, acting on the recommendation of both Houses of the National Assembly.
- 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 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-
 - . 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;
 - . All public moneys disbursed have been expended and applied under proper authority and for the purpose or purposes intended by such authority; and
 - . 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.

- 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.

- 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

The Office of the Auditor General has a staff of forty two officers as outline below:

Post	Established	Actual	Remarks
Auditor General	1	1	
Deputy Auditor General	1	1	
Auditor	9	9	
Examiner of Accounts	8	8 (2 acting)	
Senior Secretary	1	1	
Administrative Officer	1	1	
Stock Verifier	1	1	
First Class Clerk	7	7	
Second Class Clerk	9	9	
Clerk Typist	1	1	Now a temporary SCC
Office Assistant	2	2	
Systems Administrator	1	1	
Totals	42	42	

Budget 2010-2011

The following is the Recurrent Budget of the Office of the Auditor General for the year-ended March 31, 2011. At the close of the financial year operating expenditures was 32,162 less than budgeted.

ACCOUNT	BUDGET	ACTUAL	VARIANCE
Salaries	1,378,346	1,371,976	6,370
Travel and subsistence	196,208	220,045	(23,837)
Materials and supplies	60,036	44,888	15,148
Operating costs	41,000	27,870	13,130
Maintenance costs	15,500	9,937	5,760
Training	25,000	8,962	16,038
Public utilities	12,000	11,250	750
Totals	1,728,090	1,694,928	33,162

Capital expenditures amounted to 22,667 for the fiscal period 2010-2011

Strategic planning

The Office of the Auditor General has a strategic plan which was developed for the period 2008-2013 however; a review of the plan was done with a view to improvement. UK National Audit Office sponsored training in SWOT and Risk analysis. This workshop has provided the basis for the necessary changes to the strategic plan.

Conferences and Trainings

- June 2010 the Auditor General attended the Second Commonwealth Thematic Brainstorming Workshop “Transforming Caribbean Public Expenditure Strengthening, Internal Controls and Risk Management” held in Montego Bay, Jamaica.
- September 2010, the Auditor General also attended the VI Meeting of SICA.
- Mr. Randolph Young, Auditor, completed his training from the Canadian Comprehensive Auditing Foundation (CCAF) in May 2011. Belize was approved two Fellowship in its International Program of which he was the first recipient.
- Three Officers, Ms Carla Faber, Mr. Edmund Karl Zuniga and Ms. Lovina Martinez attended a Workshop in Performance Audit in Forest Sector in Indonesia, in October 2010.

Belize hosted the Triennial Congress of CAROSAI I 2009 and assumed the chairmanship of which the new Auditor General currently maintains until 2013.

Local Training

- Auditors and Examiners of Accounts attended an Internal Control Training in July 2010 sponsored by IDB.
- Auditors, Examiners of Accounts and Audit Clerk I all attended a Value for Money Training sponsored by CCAF in February 2010.
- Two Officers, Ms Kim Lord and Mr. Selwyn Fuller attended training in International Petroleum Taxation and Economics in December 2010.

International and Regional Relations

The Office of the Auditor General maintains its relation with international and regional counterparts:

CAROSAI	–	Caribbean Organization for Supreme Audit Institutions
INTOSAI	-	International Organization for Supreme Audit Institutions
OLACEFS	–	Organizacion Latinoamericana y del Caribe de Entidades Fiscalizadoras
SICA	-	Sistema de la Integracion Centroamericana
CCAF	-	Canadian Comprehensive Auditing Foundation

Appendix 2 – List of audits conducted in 2010-2011

The following is a list of Audits conducted during the financial period April 2010-March 2011.

COMPLIANCE AUDITS

Ministries

1. Economic Development	Jan 2000 to Jan 2010
2. Local Government	April 2000 to Dec 2010
3. Public Service	April 2000 to Sept 2010

Departments/ Offices

1. Police Corozal	April 2000 to March 2010
2. Public Works Corozal	March 2002 to July 2010
3. Post Office Corozal	Jan 1999 to Dec 2010
4. Lands Corozal	April 1999 to Dec 2010
5. Prime Minister's Office	April 2000 to April 2010
6. Housing	April 2000 to June 2010
7. NEMO Warehouse (Ladyville)	Jan 2008 to April 2011
8. Magistrate Belmopan	Jan 2000 to Oct 2010

Town Councils

- | | |
|-----------------|--------------------------|
| 1. Orange Walk | April 2004 to March 2010 |
| 2. Benque Viejo | April 2006 to March 2011 |
| 3. Punta Gorda | April 1988 to March 2010 |

Village Councils

- | | |
|-------------------------|------------------------|
| 1. Mahogany Heights | June 2008 to Aug 2010 |
| 2. Pomona Village | Aug 2008 to July 2010 |
| 3. St. Margaret Village | Jan 2009 to April 2010 |

Water Boards

- | | |
|-----------------|------------------------|
| 1. Sittee River | April 2002 to Dec 2009 |
| 2. Sartaneja | Dec 2006 to May 2010 |
| 3. San Antonio | Jan 2000 to Sept 2010 |
| 4. Silver Creek | Dec 2002 to June 2010 |

Association

- | | |
|----------|-----------------------|
| 1. DAVCO | June 2000 to Mar 2010 |
|----------|-----------------------|

Statutory Office

- | | |
|--------------------------|------------------------|
| 1. Belize Port Authority | April 2003 to Mar 2007 |
|--------------------------|------------------------|

VALUE-FOR-MONEY AUDITS

1. Golden Haven Rest Home
2. Ministry of Education Feeding Programme

APPENDICES 3

2010/2011 AUDIT OF FINANCIAL STATEMENTS

APPENDIX I

ABSTRACT BY HEAD OF REVENUE AND EXPENDITURE COMPARED WITH THE ESTIMATES

HEAD OF REVENUE		ESTIMATE 2010/2011	ACTUAL 2010/2011	ACTUAL 2009/2010
Recurrent				
01 TAX REVENUE				
101	TAXES ON INCOME AND PROFITS	247548,804	249220,949	213947,402
102	TAXES ON PROPERTY	7003,385	6569,943	5552,182
103	TAXES ON INTERNATIONAL TRADE	175835,935	160406,167	191430,777
104	TAXES ON GOODS AND SERVICES	273105,359	256151,963	193867,512
TOTAL		703493,483	672349,022	604797,873
NET INCREASE		31144,461	0.07%	
02 NON TAX REVENUE				
1050	LICENCES	11780,118	14454,383	19504,817
1051	RENTS AND ROYALTIES	6930,273	29101,682	24891,190
	GOVERNMENT DEPARTMENTS	62064,479	65545,072	38247,042
TOTAL		80774,870	109101,137	82643,049
TOTAL RECURRENT REVENUE		784268,353	781450,160	687440,922
TOTAL CAPITAL REVENUE		0	87753,617	0
TOTAL CONSOLIDATED REVENUE FUND		784268,353	869203,776	687440,922

APPENDIX I B

MINISTRY HEAD	MINISTRY	RECURRENT EXPENDITURE 10	CAPITAL 11	CAPITAL 111	TOTAL EXPENDITURE
11	Office of the Governor General	322,530	19,418		341,948
12	Judiciary	6,771,312	368,233		7,139,545
13	Legislature	1,952,899	12,978		1,965,877
14	Ministry of Public Service, Governance Improvement, Sports and Election and Boundaries	10,520,116	3,508,965	1,373,423	15,402,503
15	Director of Public Prosecution	901,795	3,814		905,609
16	Auditor General	1,694,928	22,667		1,717,595
17	Office of Prime Minister & Cabinet	2,991,270	168,203		3,159,473
18	Ministry of Finance	216,551,427	8,219,032	-	224,770,459
19	Ministry of Health	87,271,449	3,150,841	861,302	91,283,592
20	Ministry of Foreign Affairs, Foreign Trade	12,341,553		791,739	13,133,292
21	Ministry of Education	182,693,497	2,873,544	758,425	186,325,466
22	Ministry of Agriculture and Fisheries	10,127,719	3,495,896	17,552,000	31,175,615
23	Ministry of Natural Resources and The Environment	9,232,323	6,508,358	2,970,891	18,711,571
25	Ministry of Tourism and Civil Aviation	4,254,371	61,607	-	4,315,978
26	Ministry of Public Utilities, Nemo, Transport & Communications	12,441,091	3,419,100	37,719	15,897,909
27	Ministry of Human Development and Social Transformation	8,592,969	1,599,173	325,163	10,517,305
29	Ministry of Works	9,364,792	21,498,474	15,753,236	46,616,502
30	Ministry of National Security/Defence & Immigration	90,276,312	3,452,489	1,500,000	95,228,801
31	Attorney General's Ministry	2,678,616	41,887		2,720,503
32	Ministry of Economic Dev. Commerce, Industry & Consumer Protection	6,369,690	5,518,295	14,843,755	26,731,740
33	Ministry of Housing and Urban Development	1,806,573	8,807,707		10,614,280
35	Ministry of Labour, Local Government and Rural Development	9,776,685	766,570		10,543,256
	Summary of Expenditure	688,933,917	73,517,250	56,767,654	819,218,821

APPENDIX II
STATEMENT OF ASSETS AND LIABILITIES AT THE CLOSE OF THE FINANCIAL YEAR
INCLUDING THE BALANCE IN THE COSOLIDATED REVENUE FUND

	Actual	Actual
ASSETS	2010/2011	2009/2010
Cash at Treasury	684,457	1,230,586
Cash with Crown Agents-Savings Bank	16,528,437	15,955,581
Special Deposit Accounts-Investments	6,866,302	6,510,661
Cash with Crown Agents - Combined Sinking Fund	-	-
Bank Accounts	141,234,567	65,836,564
Advances	92,938,271	93,945,514
Loans - Accounts Receivable	97,931,058	90,519,519
Special Fund Investments	35,115,121	34,488,596
TOTAL ASSETS	391,298,213	308,487,021
LIABILITIES		
Temporary Borrowings - Bank Overdrafts	(35,195,983)	(129,005,930)
Suspense Account	424,265,937	353,024,586
Treasury Bills/Treasury Notes	(315,710,664)	(170,823,000)
Deposits (net)	(88,886,809)	(23,351,659)
Defence Bonds	-	(10,000,000)
Special Funds - Savings Bank	(10,936,316)	(10,427,370)
Special Funds – Other	(6,866,302)	(9,712,660)
TOTAL LIABILITIES	(33,330,137)	(296,033)
Net Assets (liabilities)	357,968,076	308,190,988
Represented by:		
Consolidated Fund		
Opening Balance	308,190,988	218,432,834
Difference on OCF Funds	207,868	1,165,508
Surplus(Deficit) for 2010/2011 ; 2009/2010	49,984,956	88,592,647
Cummulative Deficit	357,968,076	308,190,988

APPENDIX III
STATEMENT OF SPECIAL FUNDS (LOCAL)

	Liabilities	Assets	
BALANCE ON APPROVED SCHEMES	BALANCE AT 31 MARCH 2011	INVESTMENTS AT 31 MARCH 2011	CASH WITH ACCOUNTANT GENERAL
Elemental Disaster Fund	\$4,956,556.02	\$4,956,556.02	\$0.00
Saving Bank	\$10,936,316.68	\$16,528,437.00	\$5,592,120.32
O.C.F.	\$1,432,041.26	\$1,432,041.26	\$0.00
Belize Government National Disaster Relief Fund	\$264,582.49	\$264,582.49	\$0.00
REWARDS FUND			
Prison Officer's Reward Fund	\$3,769.53	\$3,769.53	\$0.00
Police Reward Fund	\$199,801.79	\$199,801.79	\$0.00
Fire Brigade Reward Fund	\$327.64	\$327.64	\$0.00
SUGAR SPECIAL FUND			
Sugar Price Stabilization Fund	\$0.00	\$0.00	\$0.00
Sugar Rehabilitation Fund	\$9,223.64	\$9,223.64	\$0.00
TOTAL	\$17,802,619.05	\$23,394,739.37	\$5,592,120.32

APPENDIX III B
STATEMENT OF SPECIAL FUNDS (FOREIGN)

SPECIAL FUND - OTHER INVESTMENTS	2010/2011	2009/2010
Exchange Adjustment Accounts	443,408.79	
Cascal BV - New Share Purchase (Allen Overy LLP)	\$34,631,397.00	\$34,631,397.29
J.C.F. - Joint Consolidated Fund	\$40,314.96	\$45,740.20
	\$35,115,120.75	\$34,677,137.49

APPENDIX IV
STATEMENT OF OUTSTANDING LOANS

DATE OF LOAN AND INTEREST	NAME OF BORROWER SOURCE OF MONEY AND AUTHORITY	RATE	TOTAL AND OUTSTANDING at 31/03/2007	OUTSTAN DING INTEREST at 31/03/2007	TOTAL AND OUTSTANDI NG at 31/03/2007	OUTSTANDING INTEREST at 31/03/2009	Interest for 2009-2010	TOTAL AND OUTSTANDING at 31/03/2010	OUTSTANDI NG at 31/03/2011
			(BZE \$)	(BZE \$)	(BZE \$)	(BZE \$)		(BZE \$)	
1959	Agricultural Credit Fund, Colonial		48,615.00		48,615.00	-	-	48,615.00	48,615.00
Free	Development and Welfare Scheme		-		-	-	-	-	
	D 3440 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1974	Banana Control Board		2,045,136.00		2,045,136.00	-	-	2,045,136.00	2,045,136.00
4 & 8%	Banana Control Board Ordinance 26/71		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1959	St. Catherines Academy Colonial		14,000.00		14,000.00	-	-	14,000.00	14,000.00
Free	Development & Welfare Scheme		-		-	-	-	-	
	D 3407 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1960	Pallotti High School Colonial Development		4,000.00		4,000.00	-	-	4,000.00	4,000.00
Free	& Welfare Scheme D 3407 & A-B		-		-	-	-	-	
	Estimates		-		-	-	-	-	

			-		-	-	-	-	
1964	St. John's College Hurricane (1961)		3,100.00		3,100.00	-	-	3,100.00	3,100.00
Free	Reconstruction Loan		-		-	-	-	-	
			-		-	-	-	-	
1964	St. Michael's College Hurricane (1961)		10,845.00		10,845.00	-	-	10,845.00	10,845.00
Free	Reconstruction Loan		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1968	St Hilda's College	0.07	57,173.62		65,458.08	58,070.08	4,582.07	70,040.14	74,942.95
7%	Ordinance No. 5/65		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1968	St Michael's College	0.07	38,132.58		43,657.99	38,734.99	3,056.06	46,714.05	49,984.03
7%	Ordinance No. 5/65		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1968	Fletcher College - Estimates	0.07	43,829.74		50,180.67	43,701.67	3,512.65	53,693.32	57,451.85
7%	Ordinance No. 5/65		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1968	Muffles College Estimates	0.07	198,395.15		227,142.61	192,979.61	15,899.98	243,042.59	260,055.57

7%	Ordinance No. 5/65		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1969	Stann Creek High School Ordinance	0.07	61,166.68		70,029.74	62,132.74	4,902.08	74,931.82	80,177.05
7%	No. 5/65		-		-	-	-	-	
			-		-	-	-	-	
1975	Development Finance Corporation	0	136,217.00		136,217.00	-	-	-	136,217.00
Free	Students Loan Ordinance 26/71		-		-	-	-	-	
			-		-	-	-	-	
1975	Loan to St. Catherine's Academy		33,000.00		33,000.00	-	-	-	33,000.00
Free			-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1950	Marketing Board		28,218.00		28,218.00	-	-	-	28,218.00
Free	Marketing Board and Belize Housing		-		-	-	-	-	
	Scheme Loan 1950		-		-	-	-	-	
			-		-	-	-	-	
1953	Development Loan 1952 Ordinance		102,987.00		102,987.00	-	-	-	102,987.00
Free	21/52		-		-	-	-	-	
			-		-	-	-	-	

1968-70	Municipalities	0.075	1,088,178.32		1,257,526.07	1,091,894.07	94,314.46	1,351,840.52	1,453,228.56
7.50%	Loan to Belize City Council for Street		-		-	-	-	-	
	works 1968 21/68 Ordinance	0.075	692,063.78		799,766.21	708,239.21	59,982.47	859,748.67	924,229.82
			-		-	-	-	-	
		0.075	123,860.36		143,136.12	126,180.12	10,735.21	153,871.33	165,411.68
			-		-	-	-	-	
1969-70	Loan to Corozal Town Board Estimates	0.075	173,841.79		200,895.92	165,482.92	15,067.19	215,963.11	232,160.34
7.50%	Ordinance No. 21/68		-		-	-	-	-	
			-		-	-	-	-	
1969-70	Loan to Punta Gorda Town Board	0.075	153,951.15		177,909.79	164,909.79	13,343.23	191,253.03	205,597.01
7.50%	Estimates Ordinance No. 21/68		-		-	-	-	-	
			-		-	-	-	-	
1969-70	Loan to Benque Viejo del Carmen	0.075	64,696.64		74,765.05	62,990.05	5,607.38	80,372.43	86,400.36
7.50%	Town Board - Ordinance 21/68		-		-	-	-	-	
			-		-	-	-	-	
1970	Loan to Stann Creek Town Board	0.075	21,469.84		24,811.08	20,656.08	1,860.83	26,671.91	28,672.30
7.50%	Estimates Ordinance No. 21/68		-		-	-	-	-	
			-		-	-	-	-	
1970	Loan to Cayo Town Board Estimates	0.075	49,325.35		57,001.61	48,495.61	4,275.12	61,276.73	65,872.48
7.50%	Ordinance No. 21/68		-		-	-	-	-	
			-		-	-	-	-	

1975	Ports and Harbour Authority	0.04	6,514,013.45		7,045,556.95	1,477,350.95	281,822.28	7,327,379.23	7,620,474.40
4%	Ports and Harbour Authority		-		-	-	-	-	
	Ordinance 26/71		-		-	-	-	-	
			-		-	-	-	-	
1947-53	Public Officers (For Building and	0.045	9,984.96		10,903.82	8,342.36	490.67	11,394.50	11,907.25
4.50%	Purchasing Houses) Surplus and Loan		-		-	-	-	-	
	Funds 1947-50 Estimates 1953 Ordinance 21		-		-	-	-	-	
	21/52		-		-	-	-	-	
			-		-	-	-	-	
1964	Funds 1947-50 Estimates 1953 Ordinance 21	0.075	350,399.79		404,930.76	361,622.76	30,369.81	435,300.57	467,948.11
7.50%	Government Housing Loan Board		-		-	-	-	-	
			-		-	-	-	-	
1963	Reconstruction and Development	0.06	6,712,864.69		7,542,574.76	6,171,595.76	452,554.49	7,995,129.25	8,474,837.00
Sundries	Corporation. Hurricane Reconstruction		-		-	-	-	-	
	Loan 1961 Estimates - Ordinance No.		-		-	-	-	-	
	17/62 as amended by Ordinance No. 20/63		-		-	-	-	-	
			-		-	-	-	-	
1970	Belmopan Housing and Public Utilities	0.09	35,797,303.36		42,530,776.12	39,703,533.12	3,827,769.85	46,358,545.98	50,530,815.12
9%	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D 6577 - Estimates		-		-	-	-	-	

			-		-	-	-	-	
1970	Belmopan Housing and Public Utilities	0.095	13,663,044.72		16,382,332.20	15,526,252.20	1,556,321.56	17,938,653.76	19,642,825.87
9.50%	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D 6577 - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1970	Belmopan Housing and Public Utilities		900,000.00		900,000.00	-	-	900,000.00	900,000.00
Free	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D6577 - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1970	Belmopan Housing and Public Utilities		300,000.00		300,000.00	-	-	300,000.00	300,000.00
Free	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D6577 - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1971	Belmopan Housing and Public Utilities		448,000.00		448,000.00	-	-	448,000.00	448,000.00
Free	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D6577 - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1971	Belmopan Housing and Public Utilities		624,000.00		624,000.00	-	-	624,000.00	624,000.00
Free	Loan - Colonial Welfare & Development		-		-	-	-	-	
	Scheme D6577 - Estimates		-		-	-	-	-	

			-		-	-	-	-	
1968	Water and Sewerage Authority		196,779.00		196,779.00	-	-	196,779.00	196,779.00
	Water Authority Hurricane (1961)		-		-	-	-	-	
	Reconstruction Loan		-		-	-	-	-	
			-		-	-	-	-	
1953	Miscellaneous	0.065	16,390.35		18,590.34	15,195.34	1,208.37	19,798.71	21,085.63
6.50%	Sundry Households (aided self/help)		-		-	-	-	-	
	Development Loan 1952 Ordinance 21/52		-		-	-	-	-	
			-		-	-	-	-	
1956	Sundry Citrus Farmers Hurricane		768		768	-	-	768	768
Free	Reconstruction Loan 1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1956-58	Sundry Coconut Farmers Hurricane	0.04	68,308.98		73,882.99	60,025.99	2,955.32	76,838.31	79,911.84
4%	Reconstruction Loan 1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1956-59	Sundry Cane Farmers Hurricane	0.04	122,194.53		132,165.61	104,908.61	5,286.62	137,452.23	142,950.32
4%	Reconstruction Loan 1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1954-60	Sundry Householders (Corozal Building	0.035	17,721.47		18,983.68	11,484.68	664.43	19,648.11	20,335.79
3.50%	Direct Loan) Hurricane Reconstruction		-		-	-	-	-	

	Loan 1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1956-60	Sundry Householders (Corozal Aided	0.035	2,139.02		2,291.37	1,468.37	80.2	2,371.57	2,454.57
3.50%	Self/Helpers) Hurricane Reconstruction		-		-	-	-	-	
	Loan 1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1956	Sundry Householders (Corozal Bill of Sale	0.035	16,500.53		17,675.78	11,759.78	618.65	18,294.43	18,934.74
3.50%	Loans) Hurricane Reconstruction Loan		-		-	-	-	-	
	1955 Estimates		-		-	-	-	-	
			-		-	-	-	-	
1964-66	R.R. Locke Canadian Technical Assistance		5,127.00		5,127.00	-	-	5,127.00	5,127.00
Free	Estimates		-		-	-	-	-	
			-		-	-	-	-	
1970	Anthony Ordonez		16		16	-	-	16	16
Free	Estimates		-		-	-	-	-	
			-		-	-	-	-	
1963-66	Sundry Householder (Central Authority	0.04	83,518.36		90,333.45	61,118.45	3,613.34	93,946.79	97,704.66
4%	Housing Loans)		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	

1961-71	Loans to Scholarship Holders		88,703.00		88,703.00	-	-	88,703.00	88,703.00
Free			-		-	-	-	-	
			-		-	-	-	-	
1962	Hurricane Hattie Roofing Loans		6,334.00		6,334.00	-	-	6,334.00	6,334.00
Free			-		-	-	-	-	
			-		-	-	-	-	
1964	Sundry Householder (Loan Corozal		3		3	-	-	3	3
Free	Water Supply)		-		-	-	-	-	
			-		-	-	-	-	
1970-71	Sundry Householders (Aided Self/Help		2,298.00		2,298.00	-	-	2,298.00	2,298.00
	Loan) Hattieville) Estimates		-		-	-	-	-	
			-		-	-	-	-	
	SUB TOTAL		71,138,615.19		82,461,424.77	66,299,125.31	6,400,894.31	88,862,319.08	95,814,515.29
			-		-	-	-	-	
			-		-	-	-	-	
1932	Elemental Disaster Fund	0.05	55,496.55		61,184.95	50,110.95	3,059.25	64,244.20	67,456.41
5%	Belize Loan Board Hurricane		-		-	-	-	-	
	Reconstruction 1932 Ordinance No.23/3		-		-	-	-	-	
			-		-	-	-	-	
1963	Green and Atkins Finance	0.06	289,818.18		325,639.70	293,915.70	19,538.38	345,178.08	365,888.76
6%	Committee		-		-	-	-	-	

			-		-	-	-	-	
1963			-		-	-	-	-	
Free	J. Bailey Coconut Industry Board		50		50	-	-	50	50
			-		-	-	-	-	
	SUB TOTAL		345,364.73		386,874.65	344,026.65	22,597.63	409,472.28	433,395.17
			-		-	-	-	-	
			-		-	-	-	-	
1961	Frank Lizama - Official Charities Fund		80		80	-	-	80	80
Free	Executive Council		-		-	-	-	-	
			-		-	-	-	-	
1962	Feliciano Bermudez - Official Charities		25		25	-	-	25	25
Free	Fund Executive Council		-		-	-	-	-	
			-		-	-	-	-	
1962	Gilbert Robateau - Official Charities		100		100	-	-	100	100
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1963	Carlos Murrillo - Official Charities		346		346	-	-	346	346
Free	Fund Executive Council		-		-	-	-	-	
			-		-	-	-	-	
1963	Erasmus Lowe - Official Charities		15		15	-	-	15	15
Free	Fund Executive Council		-		-	-	-	-	

			-		-	-	-	-	
1966	Roy Straughan - Official Charities		295		295	-	-	295	295
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1965	Joseph Adolphus - Official Charities		11		11	-	-	11	11
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1966	Edward Alfred - Official Charities		20		20	-	-	20	20
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1966	Doris James - Official Charities		81		81	-	-	81	81
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1967	Julios Domingo - Official Charities		62		62	-	-	62	62
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1967	Anglican Primary School, Queen's Square	0.01	11,879.57		12,118.35	3,752.35	121.18	12,239.53	12,361.93
1%	Area - Official Charities Fund -		-		-	-	-	-	
	Committee of Supply		-		-	-	-	-	
			-		-	-	-	-	

1967	Methodist Mission Loan for repairs to		2,250.00		2,250.00	-	-	2,250.00	2,250.00
Free	primary school Official Charities Fund -		-		-	-	-	-	
	Committee of Supply		-		-	-	-	-	
			-		-	-	-	-	
1967	Anglican All Saints School Cindarella Town		2,750.00		2,750.00	-	-	2,750.00	2,750.00
Free	Official Charities Fund - Committee of		-		-	-	-	-	
	Supply		-		-	-	-	-	
			-		-	-	-	-	
1968	Anglican Mission Queen's Square	0.01	33,030.09		33,694.00	10,204.00	336.94	34,030.94	34,371.24
1%	Official Charities Fund - Committee		-		-	-	-	-	
	of Supply		-		-	-	-	-	
			-		-	-	-	-	
1969	Reuben Barrow - Official Charities		13		13	-	-	13	13
	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1970	Robert Palacio - Official Charities		36		36	-	-	36	36
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1968	Shirley Usher - Official Charities		20		20	-	-	20	20
	Fund - Estimates		-		-	-	-	-	

			-		-	-	-	-	
1968	Theodore Turner - Official Charities		19		19	-	-	19	19
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1968	Austin Gillett - Official Charities		10		10	-	-	10	10
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1966	Methodist School, Punta Gorda Official		12,000.00		12,000.00	-	-	12,000.00	12,000.00
Free	Charities Fund - Committee of Supply		-		-	-	-	-	
			-		-	-	-	-	
1967	Alvin Domingo - Official Charities		21		21	-	-	21	21
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1967	Anthony Meighan - Official Charities		175		175	-	-	175	175
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1967	Elmo Caliz - Official Charities		185		185	-	-	185	185
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	-
1967	United Youth Band - Official Charities		89		89	-	-	89	89

Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1967	Wesley College - Official Charities		44,531.00		44,531.00	-	-	44,531.00	44,531.00
Free	Fund - Committee of Supply		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
1967	R.C. School, Lake Independence Official	0.01	13,247.98		13,514.27	3,512.27	135.14	13,649.41	13,785.90
1%	Charities Fund - Committee of Supply		-		-	-	-	-	
			-		-	-	-	-	
1968	Joseph Witty - Official Charities		9		9	-	-	9	9
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	
1969	Vevelee Domingo - Official Charities		14		14	-	-	14	14
Free	Fund - Estimates		-		-	-	-	-	
		0	-		-	-	-	-	
1971	Winston E. Smith - Official Charities		20		20	-	-	20	20
Free	Fund - Estimates		-		-	-	-	-	
			-		-	-	-	-	-
1971	Ewart McSweaney - Official Charities		49		49	-	-	49	49
Free	Fund - Estimates		-		-	-	-	-	

			-		-	-	-	-	
			-		-	-	-	-	
	SUB TOTAL DUE TO OFFICIAL CHRRITIES FUND		121,383.64		122,552.61	17,468.61	593.27	123,145.88	123,745.07
			-		-	-	-	-	
1997	Belize National Teachers Union	0.045	-		-	-	-	-	
4.50%	Fin Sec Memo 6013/6/97 d/19/5/97		-		-	-	-	-	
			-		-	-	-	-	
1990	Anglican Diocese of Belize		25,500.00		25,500.00	-	-	25,500.00	25,500.00
Free			-		-	-	-	-	
			-		-	-	-	-	
1996	Corozal Town board		10,500.00		10,500.00	-	-	10,500.00	10,500.00
Free	Fin Sec 6012/1/97(36) d/20/12/96 &		-		-	-	-	-	
	6012/1/17/97(78)& 6010/22/98 d/13/3/98		-		-	-	-	-	
			-		-	-	-	-	
1998	San Ignacio Town Board		8,750.00		8,750.00	-	-	8,750.00	8,750.00
Free	Fin Sec MemoGen 24/01/98(11) d/22/12/98		-		-	-	-	-	
			-		-	-	-	-	
1996	Punta Gorda Town Board		-		-	-	-	-	
Free	Fin Sec Memo 6021/1/17/96(136) d/20/12/96		-		-	-	-	-	

			-		-	-	-	-	
1996	Benque Viejo Town Board		37,500.00		37,500.00	-	-	37,500.00	37,500.00
Free	Fin Sec Memo 6012/2/94(10) d/28/3/94		-		-	-	-	-	
			-		-	-	-	-	
1999	Belize National Teachers Union	0.045	11,527.40		12,588.20	1,557.20	566.47	13,154.67	13,746.63
4.5	Fin Sec Memo Gen/ 56/01/99(1)d/2/7/99		-		-	-	-	-	
			-		-	-	-	-	
1995	Orange Walk Town Board		250		250	-	-	250	250
Free	Fin Sec Memo 6012/23/95(153) d/19/9/95		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
2000	San Ignacio Town Board	0.085	138,585.87		163,146.75	63,146.75	13,867.47	177,014.22	192,060.43
8.5	Fin Sec memo Gen/24/01/00(51) d/15/2/2000		-		-	-	-	-	
			-		-	-	-	-	
1995	Belize National Teacher's Union	0.045	-		-	-	-	-	
4.50%	Fin Sec Memo 6013/6/95(34) d/15/5/95		-		-	-	-	-	
			-		-	-	-	-	
1994	Natonal Teachers Union	0.045	-		-	-	-	-	
4.50%	Fin Sec Memo 6013/6/94(16) d/26/4/94		-		-	-	-	-	
			-		-	-	-	-	
1996	San Predro Town Board		75,000.00		75,000.00	-	-	75,000.00	75,000.00

Free	Fin Sec memo 6021/1/17/96(136)		-		-	-	-	-	
			-		-	-	-	-	
1998	Dangriga Town Board	0	-10,883.00		-10,883.00	-	-	-10,883.00	-10,883.00
4.50%	Fin Sec memo 6012/29/98(111) d/27/3/98		-		-	-	-	-	
			-		-	-	-	-	
1998	San Ignacio Town Board		61,721.00		61,721.00	-	-	61,721.00	61,721.00
Free	Fin Sec Memo 6012/25/98 (19) d/13/3/98		-		-	-	-	-	
			-		-	-	-	-	
1996	Orange Walk Town Board		10,899.50		10,899.50	-	-	10,899.50	10,899.50
Free	Fin Sec memo 6021/1/17/96(136) d/20/12/96		-		-	-	-	-	
			-		-	-	-	-	
1999	Punta Gorda Town Board		12,577.12		12,577.12	-	-	12,577.12	12,577.12
Free	Fin Sec Memo gen 23/01/99(22) 99		-		-	-	-	-	
			-		-	-	-	-	
2000	Belize City Council		-		-	-	-	-	
Free	Fin Sec Memo		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
2000	Belize City Council		211,578.00		211,578.00	-	-	211,578.00	211,578.00
Free	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		-	-	-	-	-	-	
			-	-	-	-	-	-	
2002	Public Service Union Loan	0.045	52,778.46	44,608.13	4,295.96	819.85	38,052.94	39,765.32	
	Disbursed February 16, 2002		-	-	-	-	-	-	
	interest 5% on reducing balance		-	-	-	-	-	-	
			-	-	-	-	-	-	
2001	Karl Heusner Memorial Hospital	0.05	-	-	-	-	-	-	
	Loan disbursed August 21, 2001		-	-	-	-	-	-	
	Interest at 5% per annum on reducing balance		-	-	-	-	-	-	
	Four annual installations of 12,500.00 due		-	-	-	-	-	-	
	Oct,31,2002;Oct 31,2003;Oct,2004 & Oct.2005		-	-	-	-	-	-	
			-	-	-	-	-	-	
2001	Toledo Teachers Credit Union	0.085	17,610.15	-6,117.85	0	-	-6,117.85	-6117.85	
	Loan disbursed February 6, 2001		-	-	-	-	-	-	
	Interest 8% per annum on reducing balance		-	-	-	-	-	-	
			-	-	-	-	-	-	
2006	Belize Marketing & Development Corp.	0.05	411,666.67	432,250.00	32,250.00	21,612.50	453,862.50	476,555.63	
	Loan disbursed August 15,2006		-	-	-	-	-	-	
	Interest 5% per annum - grace period six		-	-	-	-	-	-	

	months first principal paymnet due March		-		-	-	-	-	
	31, 2007.		-		-	-	-	-	
			-		-	-	-	-	
			-		-	-	-	-	
			1,075,561.17		1,089,867.86	101,249.92	36,866.29	1,119,359.11	1,159,402.79
			-		-	-			
GRAND TOTAL OUTSTANDING DUE TO GOVERNMENT			72,680,924.72		84,060,719.89	66,761,870.48	6,460,951.50	90,514,296.34	97,531,058.31

APPENDIX V
STATEMENT OF ADANCES

5020 ADVANCES TO LOCAL AUTHORITIES			
		2010/2011	2009/2010
502001	Belize City Council	4,556,263.64	4,171,854.50
502002	Benque Viejo Del Carmen Town Board	(32,870.10)	(32,870.10)
502003	Corozal Town Board	(98,114.31)	(113,114.31)
502004	Advance -Belmopan Town Council	-	
502005	Orange Walk Town Board	(50,147.22)	(100,147.22)
502006	Punta Gorda Town Board	(5,094.85)	(5,094.85)
502007	San Ignacio Town Board	(89,933.29)	(124,933.29)
502008	Stann Creek Town Board	100,738.55	100,738.55
502009	San Pedro Town Board	(3,125.00)	(3,125.00)
502021	Marketing Board	249,902.22	249,902.22
502022	Development Finance Corporation	4,700.00	4,700.00
502023	Water and Sewerage Authority	448,378.75	448,378.75
502024	Belize Tourist Board	518,004.00	518,004.00
502025	Belize Marketing and Development Corporation	-	
		\$5,598,702.39	5,114,293.25
5030 ADVANCES PERSONAL			
503001	Belize	4,334,938.64	4,403,017.38
503008	Belmopan	\$0.00	
		\$4,334,938.64	\$4,403,017.38
5041 ADVANCES TO MISCELLANEOUS			

504118	Development Finance Corporation	74,402,894.51	74,402,894.51
504119	National Foundation of Belize	1,609,686.36	1,609,686.36
		\$76,012,580.87	\$76,012,580.87
5042 ADVANCES MISCELLANEOUS			
504216	Gratuity Advances Pending Final Award	233,800.00	93,500.00
504295	Advances From Central Bank	776,925.49	118,808.19
		\$1,010,725.49	\$212,308.19
5044 ADVANCES MISCELLANEOUS			
504413	Misc Advances - Ministry of Finance	2,258,850.02	4,638,436.76
		\$2,258,850.02	\$4,638,436.76
5070 ADVANCES DISHONoured CHEQUES			
507001	Accountant General	187,887.54	208,412.54
507002	Comptroller of Customs	1,471,091.35	1,312,297.33
507003	Commissioner of Income Tax	504,529.47	506,243.00
507004	Commissioner of Police	25,070.78	25,070.78
507005	Labour Commissioner	(13,722.74)	(13,722.74)
507006	Postmaster General	6,971.08	6,921.08
507007	Registrar General	44,604.33	44,002.33
507008	Chief Licensing Officer	6,203.57	6,173.57
507009	Director of Immigration & Nationality	187,539.14	184,367.14
507010	Family Court	12,777.14	12,375.14
507011	Accountant Toledo	5,198.04	5,198.04
507012	PS Ministry of Natural Resources	572,068.40	545,946.19
507013	Principal Belize Teacher's College	(14.70)	(14.70)
507014	Chief Broadcasting Officer	31,072.00	31,072.00

507015	PS Ministry of Education	(34,551.49)	(34,049.74)
507016	PS Ministry of Home Affairs	1,381.41	1,381.41
507017	Attorney General	5,136.60	5,136.60
507018	PS Ministry of Health	452.29	452.29
507019	Commissioner of Lands	111,387.20	111,387.20
507020	Chief Civil Aviation	12,908.08	12,908.08
507021	Veterinary Officer	7,953.00	7,953.00
507022	PS Establishment	(11,203.21)	(8,011.32)
507023	Accountant - Sub-Treasury Corozal	33,141.01	33,141.01
507024	Ministry of Economic Development	4,528.00	4,528.00
507025	Ministry of Finance	12,202.34	12,202.34
507026	Fisheries Administrator	11,654.00	10,290.00
507027	Magistracy Department	6,379.87	6,379.87
507028	Director of Telecommunication	3,783.72	3,783.72
507029	PS Ministry of Agriculture	8,843.14	8,843.14
507030	PS Ministry of Foreign Affairs	11,442.76	11,442.76
507031	Ministry of Tourism & The Environment	810.40	810.40
507032	Chief Medical Officer	1,003.18	1,003.18
507033	Housing & Planning Officer	275.00	275.00
507034	Director of Geology	250,539.62	250,689.62
507035	Dishonoured Cheques Ministry Of Defence	5,500.00	5,500.00
507036	Department of Archaeology	14,509.40	14,509.40
507038	Ministry of Works	3,213.57	3,213.57
507039	Dishonoured Cheque Min/Energy Sci Tech & Transport	(56.59)	118.41
507040	Dishonoured Cheque Ministry of Human Resources	6,466.90	6,466.90
507041	Ministry of Trade And Industry	19.94	19.94
507042	Value Added Tax Unit	75,749.72	87,620.85
507043	Dishonoured Cheque Sub-Treasury Belmopan	9,548.60	9,548.60

507044	Dishonoured Cheque Sub-Treasury Cayo	16,620.38	16,620.38
507045	Sales Tax Department	113,066.87	107,879.33
507046	Dishonoured Cheques - Ministry of Public Utilities & Com	(3,091.50)	(3,091.50)
507047	Office of the Prime Minister	60.19	60.19
507048	Chief Archivist, Archives Department	126.50	126.50
507049	Dishonoured Cheques - Prisons	400.00	400.00
507050	Dishonoured Cheques - Min. Investment & Foreign Trade	996.85	996.85
		3,722,473.15	3,564,877.68
TOTAL ADVANCES		\$92,938,270.56	93,945,514.13

STATEMENT OF ADVANCES AND LOANS

AS AT MARCH 31, 2100

APPENDIX II			
SCHEDULE OF ADVANCES		2010/2011	2009/2010
Dishonoured Cheques - Ministries and Departments		3,722,473.15	3,564,877.68
Advances to Municipalities		5598702.39	5114293.25
Development Finance Corporation		74,402,894.51	74,402,894.51
National Foundation of Belize		1,609,686.36	1,609,686.36
Ministry of Finance - Miscellaneous Advances		2,258,850.02	4,638,436.76
Loans and Advances to Public Officers		4,334,938.64	4,403,017.38
Gratuity Advances Pending Final Awards		233,800.00	93,500.00
Advances from Central Bank		776,925.49	118,808.19
		92,938,270.56	93,945,514.13

APPENDIX VI
STATEMENT OF DEPOSITS

	PAYROLL CLEARING ACCOUNT	2010/2011	2009/2010
600000	Solid Waste Management	(345.05)	
600001	Social Security	(4,157,101.81)	(367,252.06)
600002	Income Tax	(13,943.29)	(14,277.10)
602001	Belize City Council	(140.00)	(140.00)
602008	Stann Creek Town Board	8.00	(8.00)
602023	Belmopan City Council	(135.00)	(135.00)
604001	British American Life Insurance Company	3,624.86	4,135.87
604002	Bliss Institute	(72.00)	(72.00)
604005	Civil Service Credit Union	(117,472.45)	(119,321.48)
604008	British American Insurance Company	(479.40)	(479.40)
604013	La Immaculada Credit Union	(29,526.57)	(34,076.08)
604014	Development Finance Corporation	(63,101.29)	(76,199.88)
604015	Election Fees	(7,825.00)	(7,825.00)
604017	Accountant General	(5,956.67)	(5,775.87)
604023	Belize Bank Deposits	(168,119.61)	(132,433.00)
604025	GWDU Dues	(2,615.00)	(2,615.00)
604032	Jamaica Mutual Life Assurance Society	(22,168.04)	(48,738.86)
604037	Bank of Nova Scotia	149,856.46	(92,195.42)
604038	Evangelical Credit Union Nazarene School	(16,022.49)	(10,007.49)
604039	Overseas Superannuation Scheme	(2,000.00)	(2,000.00)
604042	Public Officer's Union	(96,318.89)	(41,593.70)
604046	Barclays Bank	1,089,588.75	546,278.35
604047	Atlantic Bank	(471,985.84)	(79,686.85)
604054	Uncleared Cheques	(1,165,630.14)	(1,447,499.33)
604059	International Foundation For Science Research	(22,435.00)	(22,435.00)
604060	Confederation Life Insurance Company	(1,122.00)	(1,122.00)
604061	Guard Fees & Other Charges Custom Department	49,830.43	37,108.71
604062	Bills of Sight Customs Department	(2,263,822.92)	(933,016.84)
604063	Temporary Importation Customs Department	(278,473.41)	(296,218.09)
604064	Senior Management Association	(960.00)	(960.00)
604069	Belize Credit Union League Limited	(950.00)	(375.00)
604071	Labour Department Labour Disputes	(9,275.40)	1,759.72
604083	United Democratic Party	(32,260.72)	(10,064.47)
604084	Rental Hire Purchase Housing Development	(511,398.34)	(821,616.80)
604085	Belize Defense Force Fine	22,316.17	14,523.86
604088	Family Maintenance Family Court	168,921.69	54,403.35
604090	Central Bank of Belize	(7,266.25)	(7,266.25)
604093	BDF Deduction to Club Mess Canteen	(492,822.22)	249,497.66
604096	Holy Redeemer Credit Union	27,124.99	285,814.39
604098	Police Credit Union	9,490.00	(5,135.00)
604100	St Francis Xavier Credit Union Corozal	72,987.17	69,430.28
604101	St John's Credit Union	(97,447.03)	(21,654.71)

604104	Wesley Credit Union	5,426.18	5,426.18
604106	Deductions Archaeological Development	(447.84)	(447.84)
604109	Belize Workers' Union	(304.50)	(304.50)
604115	Belize National Building Society	(500.00)	(500.00)
604118	Belize International Insurance Company LTD	2,746.21	2,878.57
604119	St Martin's Credit Union	(56,427.32)	(65,825.32)
604125	Uncleared Imprests	1,980.00	(650.00)
604132	Police Special Duties	(26,625.80)	(16,951.19)
604136	Capital Life Insurance Company	(218,243.33)	(53,369.00)
604139	British Fidelity Assurance	(197,896.88)	(161,772.43)
604143	Insurance Cooperation of Belize	(155.00)	(90.00)
604145	Bail & Civil Suits Magistracy	(690,776.31)	(609,134.15)
604150	Belize National Teachers' Union	(1,200.05)	(25,404.50)
604159	Chinese Repatriation Fee	(9,630,283.43)	(8,870,283.43)
604172	Auction Sales Customs Department	(32,762.19)	(78,197.19)
604174	Belize Youth Development Centre	2,569.34	(2,567.53)
604177	Pup Party Fund	(782.35)	(509.35)
604182	Mount Carmen Credit Union Benque Viejo Del Carmen	(134,182.94)	(134,982.94)
604193	Progressive Teachers Union	(4,820.00)	(3,680.00)
604196	Repatriation Fee	(2,231,854.67)	(2,231,854.67)
		(21,679,984.19)	(15,587,462.78)
6042	DEPOSITS - OTHER MISCELLANEOUS		
604217	Civil Actions & Land Titles Registry	(390,834.66)	(259,225.08)
604223	Income Tax Department Bailiff Fees	(160,574.08)	(157,399.08)
604224	Sale of Textbooks	(66,988.40)	(66,988.40)
604225	Sale of School Supplies Deposits	(63,489.62)	(63,489.62)
604227	National Development Foundation of Belize	(350.00)	(350.00)
604230	Ministry of Education	(353,594.33)	(178,645.29)
604234	Ministry of Natural Resources Special Donor Project	141,770.73	141,770.73
604235	Ministry of Education Exam Fees	(857,743.62)	(857,743.62)
604236	Ministry of Social Development Training Seminars	(93,340.88)	(80,877.45)
604237	Ministry of Housing Special Account	(80,289.96)	(80,167.99)
604249	Belize Small Farmers and Business Bank	(7,949.16)	(5,799.16)
604262	Contribution Development Concession	(7,273.07)	(78,313.86)
604267	Social Security Housing Scheme	(14,450.37)	(38,748.05)
604268	Payment of Advance BNTU	(45,194.35)	(42,836.35)
604271	Commissioner of Police JL Quick Loan	(2,428.12)	(2,391.06)
604272	Belize Investment Management Company	(50,806.89)	(29,565.69)
604278	Mining Rehabilitation Funds	(1,974.13)	(1,974.13)
604284	Min of Agriculture & Fisheries Agriculture Projects	(47,159.41)	(47,159.41)
604289	Post Office Boxes Postmaster General	(17,725.38)	(17,132.35)
604290	Atlantic Insurance Company	-	
		(2,120,395.70)	(1,867,035.86)
6043	DEPOSITS - OTHERS		
604301	L & J Trade and Management Company	13,755.48	13,755.48

604302	Alliance Bank	126.84	(3,423.38)
604304	Miscellaneous deposits/Toledo Teachers Credit Union	(5,938.42)	(13,678.42)
604308	Welfare Fund, Customs and Excise Department	(214,722.28)	(265,364.36)
604310	Loan Public Service Union	(2,399.00)	(939.00)
604311	Citrus Growers & Workers Credit Union	(3,329.17)	(3,529.17)
604312	Belize Unit Trust Corporation Limited	290,458.26	300,373.26
604320	Directorate for Foreign Trade - Negotiation, Bze/Guat.	126,692.29	126,692.29
604322	Protected Area Conservation Trust	(2,479.50)	(339.50)
604323	Funds Collected/Bus Terminal - Transport Department	(155,783.27)	(111,445.77)
604324	Immigration Repatriation Fee - Immigration Dept 2006	(193,745.92)	(193,745.92)
604325	Challio - Ministry of Natural Resources Challio - Ministry of Natural Resources Challio - Ministry of Natural Resources	5,596.98	(15,755.13)
604326	Publications - Ministry of Natural Resources	60,265.49	23,434.73
604327	Belize Petroleum and Energy Ltd.	(7,907,040.57)	(5,725,694.86)
604328	Royalties from Petroleum Operations	(4,335.00)	(1,215.00)
604329	Training Workshop on Financial Mngt- Commonwealth Secretariat	(455.57)	(455.57)
604330	Proceeds From Food and Agriculture Organization	44.82	44.82
604332	Environmental Trust Fund	(1,440.00)	(82.50)
604334	Youth For The Future HIV/AIDS Program	(197.53)	(197.53)
604335	Miscellaneous, Ministry of Finance	-	
604336	Election Duties- Police	-	
604337	Quick Stop Personal Finance	(7,585.13)	(5,119.85)
604338	Liquor licensing fees etc	(415,019.93)	(23,600.00)
604339	Proceeds from Sale of BTL Shares	(56,668,898.15)	
		(65,086,429.28)	(5,900,285.38)
		(88,886,809.17)	(23,354,784.02)

APPENDIX VII
STATEMENT OF INVESTMENTS

	Rate %	Period	Value	Actual Price	Market Value at 31.3.11
Description of Stock					
(092a) Belize Savings Bank Fund US\$					
Ref: Bze Loans Dev. Ord. No. 15 of 1976					
And Belize Loans Dev. Act. No. 14 of 1983					
EXTERNAL INVESTMENTS					
CASH					
Crown Agents Bank - US Dollar A/C	0.05		3,799.37	3,799.37	3,799.37
DEPOSITS					
Unicredit Bank AG (Hypovereinsbank)	6.51		540,000.00	540,000.00	540,004.80
Deutsche Postbank AG	6.03		500,000.00	500,000.00	500,004.72
Eurobond Government Guarantee (Money Market)					
FOERDERBK LBANK FRN 28/08/12	12.1		1,002,560.00	1,001,500.00	1,003,102.93
KFW Floating Rate Note 22/02/13	12.06		999,730.00	997,931.90	1,000,051.18
Euro Corporate FRN					
Bank Nederlandse Gemeenten FRN 03/11/12	1.21		100,090.00	100,000.00	100,160.08
US Government Treasury Notes (various)	AV .077		5,119,851.56	5,127,992.20	5,143,209.63
TOTAL EXTERNAL INVESTMENTS - US\$			8,266,030.93	8,271,223.47	8,290,332.71
EXTERNAL INVESTMENTS - BZ\$			16,479,985.86	16,474,108.24	16,528,436.30
LOCAL INVESTMENTS					
	Rate %	Period	Value	Actual	Market Value at 31.3.11
Sinking Fund No. 25					
6 PC Ord. Loan No. 12 1972 1982/87					
ELEMENTAL DISASTER FUND					
Elemental Disaster Fund	6	AT CALL	4,956,556.02	4,956,556.02	4,956,556.02
Gov't of Belize Savings Bank A/C F-872					
Atlantic Bank Certificate of Deposit	8 1/2	98/99	188,423.00	188,423.00	188,423.00
Total Elemental Disaster Fund			5,144,979.02	5,144,979.02	5,144,979.02
INTERNAL INVESTMENTS					

OFFICIAL CHARITIES FUND	6	AT CALL	1,432,041.26	1,432,041.26	1,432,041.26
Gov't Savings Bank A/C O-25					
PRISON OFFICERS REWARD FUND	6	AT CALL	3,769.53	3,769.53	3,769.53
Gov't Savings Bank A/C P-10					
POLICE REWARD FUND	6	AT CALL	199,801.79	199,801.79	199,801.79
Gov't Savings Bank A/C P-881					
SUGAR PRICE STABILIZATION FUND	6	AT CALL	-	-	-
Gov't Savings Bank A/C S-1611					
SUGAR REHABILITATION FUND	6	AT CALL	9,223.64	9,223.64	9,223.64
Gov't Savings Bank A/C S-1610					
FIRE BRIGADE AWARD FUND	6	AT CALL	327.64	327.64	327.64
Gov't Savings Bank A/C F-1723					
BZE GOV'T NATIONAL DISASTER FUND	6	AT CALL	264,582.49	264,582.49	264,582.49
Gov't Savings Bank A/C F-1900					
Total Investments in GOB Savings Bank			1,909,746.35	1,909,746.35	1,909,746.35
TOTAL INVESTMENTS IN BELIZE			7,054,725.37	7,054,725.37	7,054,725.37
TOTAL FOREIGN INVESTMENTS WITH CROWN AGENTS			16,479,985.86	16,474,108.24	16,528,436.30

APPENDIX VIII
DETAILED STATEMENT OF ACTUAL REVENUE AND EXPENDITURE

		ACTUAL	ACTUAL
		2010/2011	2009/2010
	TAX REVENUE	672,349,022	627,334,614
	TAXES ON INCOME AND PROFITS	249,220,949	213,947,402
10101	Income Tax - PAYE	52,338,514	55,314,923
10102	Income Tax - companies	51,300,145	27,455,849
10103	Income Tax - arrears	971,533	1,142,250
10104	Income Tax - withholding	5,582,032	4,288,526
10105	Income Tax - business tax	138,126,012	123,771,364
10106	Income Tax penalties & Interest	630,744	1,454,763
10107	Income Tax penalties	271,969	519,728
	TAXES ON PROPERTY	6,569,943	5,552,182
10201	Land tax	6,562,420	5,547,968
10202	Estate duty	7,493	4,050
10203	Speculation Fees	30	165
	TAXES ON INTERNATIONAL TRADE	160,406,167	191,430,777
10301	Import duties	122,912,481	130,388,283
10304	Revenue replacement tax	7,412,339	30,544,784
10305	Goods in transit-administrative cha/Social Fees	9,070,341	5,154,847
10309	Environmental Tax	21,011,006	21,996,349
	TAXES ON GOODS AND SERVICES	256,151,963	216,404,253
10401	Entertainment tax	202	
10402	Stamp duties - other departments	16,031,240	18,853,284
10403	Toll fees	165,160	180,307
10404	Taxes on foreign currency transacti	15,774,483	13,808,127
10405	Value added tax	13	540,477
10406	Export Tax	136	
10406	VAT penalties & interest	89,426	
10408	Sales tax	3,118	734,844
10410	Excise Duties	22,397,531	22,536,742
10411	General Sales Tax	199,370,137	159,044,146
10412	General Sales Tax Penalties	248,269	216,033
10413	General Sales Tax Interest	537,375	490,294
10414	General Sales Tax - Bailiff Fees	-7,189	Dr
10415	Excise - Locally Produced Oil	171,700	

10416	Excise - Locally Produced Crude Oil	1,370,362	
	NON-TAXABLE REVENUE	43,556,066	44,396,008
	LICENCES	14,454,383	19,504,817
10501	Banks and Insurance Companies	16,000	11,750
10502	Liquor in District Villages & Clubs	900	
10503	Distillery	8,324	3,832
10505	Air services licenses	82,556	43,017
10506	Lottery	683,251	719,153
10507	Private Warehouse Licences	128,870	170,683
10512	Oil Mining & Prospecting Licences	3,876,782	9,491,916
10517	Cable TV	230,587	238,375
10523	Gaming and Casino License	3,852,032	3,255,985
10524	On-line Gaming License	40,000	
10525	High Seas Fishing License	322,175	178,915
10601	Motor vehicle registration	3,089,622	3,240,287
10602	Motor drivers license	853,140	864,075
10603	Firearms	811,483	679,503
10604	Wild game	40	1,110
10605	Marriage	108,916	107,726
10606	Other Miscellaneous Licences	349,706	498,491
	RENTS AND ROYALTIES	29,101,682	24,891,190
10510	Registration of Ships	2,165,200	1,869,118
10511	Registration of IBC's	3,150,917	4,552,219
10518	Registration of Companies	1,302,443	1,166,914
10520	Registration of Professionals	81,304	82,205
10521	Registration of Insurance Companies	2,596,299	2,430,996
10522	Insurance/Penalties & Miscellaneous	5,469	3,942
10701	Royalties on forest products	729,079	759,350
10702	Rents on government buildings & fur	67,834	78,225
10703	Rents on national lands	1,265,065	1,010,036
10704	Rents on Central Authority House	1,157,551	466,616
10706	Warehouse Rents	189,921	157,681
10707	Royalties from Petroleum Production	16,390,599	12,313,887
	GOVERNMENT DEPARTMENTS	65,545,072	38,247,042
12	Judiciary	8,146,253	1,608,349
16	Auditor General	1,800	400
18	Ministry of Finance	38,968,993	19,793,541
19	Ministry of Health	822,934	737,894

21	Ministry of Education	1,720,108	1,015,640
22	Ministry of Agriculture and Fisheries	292,769	335,537
23	Ministry of Natural Resources and The Environment	1,574,709	1,348,610
24	Ministry of Investment and Trade	4,350	12,760
28	Bureau of Standards	2,138	
29	Ministry of Works	326,088	361,216
30	Ministry of National Security	8,931,118	9,481,294
32	Ministry of Econ. Dev., Com, Industry & Consumer Pro.	197,631	215,429
33	Ministry of Housing and Urban Development	2,862,280	2,080,345
34	Ministry of Rural Development	32,384	
35	Ministry of Labour and Local Government	1,661,518	1,256,027
	CAPITAL REVENUE	6,023,651	24,831,788
12201	Transfer from Central Bank	1,334,528	20,041,674
48401	Sale of Equity/Property/Equipment	86,375	4,790,114
48402	Ministry of Economic Development	4,602,748	
	GRANTS	24,345,153	33,751,348
48501	Grants Capital III Projects	24,267,621	33,751,348
48502	Special Reconstruction Fund (Grants	77,532	
	LOAN RECEIPTS	57,384,813	31,281,818
49301	Caribbean Development Bank	32,734,574	29,610,507
49302	Special Reconstruction Facility (Hu	20,000,000	
49313	Organization of Petroleum Exporting	309,361	1,671,311
12301	Other miscellaneous repayment recei	26,983	2,304,426
12306	BSSB - Mortgage Securitization Coll	3,000,000	
12307	Reimbursement of Debt Service Inter	1,236,095	
12308	Reimbursement of Debt Service Princ	77,800	
	GRAND TOTAL	869,203,776	799,842,618



STATEMENT OF TOTAL RECURRENT EXPENDITURE

FOR FISCAL YEAR 2011

Ministry	Cost Center	CC Description	APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/SAVINGS
OFFICE OF THE GOVERNOR GENERAL							
	11017	<i>Governor General's Office & Res</i>	\$301,026.00	\$0.00	\$301,026.00	\$288,396.45	\$12,629.55
	11021	<i>Belize Advisory Council</i>	\$42,800.00	\$0.00	\$42,800.00	\$34,133.81	\$8,666.19
			\$343,826.00	\$0.00	\$343,826.00	\$322,530.26	\$21,295.74
JUDICIARY							
	12017	<i>General Registry</i>	\$1,332,390.00	\$0.00	\$1,332,390.00	\$1,293,540.79	\$38,849.21
	12021	<i>Court of Appeal</i>	\$1,242,171.00	\$0.00	\$1,242,171.00	\$872,635.98	\$369,535.02
	12031	<i>Supreme Court</i>	\$2,039,905.00	\$28,252.00	\$2,068,157.00	\$2,138,131.74	(\$69,974.74)
	12041	<i>Magistrate Court Belize City</i>	\$1,140,251.00	\$48,243.00	\$1,188,494.00	\$1,161,041.44	\$27,452.56
	12052	<i>Magistrate Court Corozal</i>	\$177,531.00	\$0.00	\$177,531.00	\$165,692.99	\$11,838.01
	12063	<i>Magistrate Court Orange Walk</i>	\$174,655.00	\$0.00	\$174,655.00	\$168,959.53	\$5,695.47
	12078	<i>Magistrate Court Belmopan</i>	\$165,130.00	\$0.00	\$165,130.00	\$119,396.10	\$45,733.90
	12084	<i>Magistrate Court San Ignacio</i>	\$156,364.00	\$0.00	\$156,364.00	\$140,560.97	\$15,803.03
	12095	<i>Magistrate Court Dangriga</i>	\$148,446.00	\$0.00	\$148,446.00	\$148,258.92	\$187.08
	12106	<i>Magistrate Court Punta Gorda</i>	\$142,874.00	\$0.00	\$142,874.00	\$80,176.77	\$62,697.23
	12111	<i>Magistrate Court San Pedro</i>	\$126,213.00	\$0.00	\$126,213.00	\$102,177.03	\$24,035.97
	12128	<i>BELIPO</i>	\$169,975.00	\$0.00	\$169,975.00	\$231,417.76	(\$61,442.76)
	12138	<i>Belize Company Registry</i>	\$154,196.00	\$0.00	\$154,196.00	\$149,322.26	\$4,873.74
			\$7,170,101.00	\$76,495.00	\$7,246,596.00	\$6,771,312.28	\$475,283.72

LEGISLATURE							
	13017	<i>National Assembly</i>	\$1,665,511.00	\$10,000.00	\$1,675,511.00	\$1,501,147.70	\$174,363.30
	13028	<i>Integrity Commission</i>	\$126,114.00	\$0.00	\$126,114.00	\$84,810.41	\$41,303.59
	13038	<i>Ombudsman</i>	\$190,292.00	\$0.00	\$190,292.00	\$188,775.85	\$1,516.15
	13048	<i>Contractor General</i>	\$176,466.00	\$0.00	\$176,466.00	\$178,165.37	(\$1,699.37)
			\$2,158,383.00	\$10,000.00	\$2,168,383.00	\$1,952,899.33	\$215,483.67
MINISTRY OF PUBLIC SERVICE, GOVERNANCE IMPROVEMENT AND ELECTION AND BOUNDARIES	14017	<i>General Administration</i>	\$5,585,997.00	\$373,687.17	\$5,959,684.17	\$6,108,506.34	(\$148,822.17)
	14028	<i>Establishment Training</i>	\$940,235.00	\$0.00	\$940,235.00	\$669,187.53	\$271,047.47
	14038	<i>Public Services Commission</i>	\$351,614.00	\$0.00	\$351,614.00	\$304,413.78	\$47,200.22
	14081	<i>Election & Boundaries - Belize</i>	\$786,606.00	\$0.00	\$786,606.00	\$829,883.63	(\$43,277.63)
	14092	<i>Election & Boundaries - Corozal</i>	\$81,925.00	\$0.00	\$81,925.00	\$74,378.36	\$7,546.64
	14103	<i>Election & Boundaries - Orange Walk</i>	\$93,550.00	\$0.00	\$93,550.00	\$96,050.42	(\$2,500.42)
	14114	<i>Election & Boundaries - Cayo</i>	\$164,627.04	\$0.00	\$164,627.04	\$165,093.29	(\$466.25)
	14125	<i>Election & Boundaries - Stann Creek</i>	\$82,771.00	\$0.00	\$82,771.00	\$84,343.35	(\$1,572.35)
	14136	<i>Election & Boundaries - Toledo</i>	\$81,925.00	\$0.00	\$81,925.00	\$57,058.59	\$24,866.41
	14148	<i>Human Resources Mgmt Info System</i>	\$410,137.00	\$0.00	\$410,137.00	\$403,773.02	\$6,363.98
	17048	<i>Office of Governance</i>	\$529,225.00	\$0.00	\$529,225.00	\$494,090.96	\$35,134.04
	21381	<i>National Sports Council</i>	\$1,203,337.00	\$30,000.00	\$1,233,337.00	\$1,233,336.29	\$0.71
			\$10,311,949.04	\$403,687.17	\$10,715,636.21	\$10,520,115.56	\$195,520.65
MINISTRY OF TOURISM AND CIVIL AVIATION AND CULTURE	14058	<i>Records Management Unit</i>	\$829,335.00	\$10,900.00	\$840,235.00	\$752,889.40	\$87,345.60
	25017	<i>General Administration</i>	\$3,057,798.00	\$0.00	\$3,057,798.00	\$2,790,619.93	\$267,178.07
	26021	<i>Civil Aviation</i>	\$811,155.00	\$0.00	\$811,155.00	\$710,861.68	\$100,293.32

			\$4,698,288.00	\$10,900.00	\$4,709,188.00	\$4,254,371.01	\$454,816.99
DIRECTOR OF PUBLIC PROSECUTION							
	15017	<i>General Administration</i>	\$1,134,635.00	\$3,283.00	\$1,137,918.00	\$716,157.88	\$421,760.12
	15021	<i>Civilian Prosecutions Unit</i>	\$288,110.00	\$0.00	\$288,110.00	\$185,636.90	\$102,473.10
			\$1,422,745.00	\$3,283.00	\$1,426,028.00	\$901,794.78	\$524,233.22
AUDITOR GENERAL							
	16017	<i>General Administration</i>	\$1,464,034.00	\$0.00	\$1,464,034.00	\$1,409,416.52	\$54,617.48
	16028	<i>Belmopan Administration</i>	\$264,056.00	\$0.00	\$264,056.00	\$285,511.43	(\$21,455.43)
			\$1,728,090.00	\$0.00	\$1,728,090.00	\$1,694,927.95	\$33,162.05
OFFICE OF THE PRIME MINISTER							
	17017	<i>General Administration</i>	\$2,968,659.00	\$9,563.00	\$2,978,222.00	\$2,991,270.44	(\$13,048.44)
			\$2,968,659.00	\$9,563.00	\$2,978,222.00	\$2,991,270.44	(\$13,048.44)
MINISTRY OF TRANSPORT COMMUNICATION AND NEMO							
	17028	<i>Office of Emergency Management</i>	\$1,140,660.00	\$0.00	\$1,140,660.00	\$1,158,448.79	(\$17,788.79)
	18448	<i>Revenue</i>	\$689,425.00	\$0.00	\$689,425.00	\$650,721.95	\$38,703.05
	26088	<i>Terminal Management Unit</i>	\$653,825.00	\$0.00	\$653,825.00	\$724,177.54	(\$70,352.54)
	29188	<i>Transport Administration</i>	\$826,588.00	\$0.00	\$826,588.00	\$965,980.87	(\$139,392.87)
	29198	<i>Traffic Enforcement</i>	\$805,250.00	\$0.00	\$805,250.00	\$827,757.26	(\$22,507.26)
	33091	<i>National Fire Service - Belize City & San Pedro</i>	\$2,115,985.00	\$0.00	\$2,115,985.00	\$1,966,678.92	\$149,306.08
	33102	<i>National Fire Service - Corozal</i>	\$268,400.00	\$0.00	\$268,400.00	\$186,183.22	\$82,216.78
	33113	<i>National Fire Service - Orange Walk</i>	\$232,062.00	\$0.00	\$232,062.00	\$150,856.49	\$81,205.51
	33124	<i>National Fire Service - Cayo</i>	\$597,434.00	\$0.00	\$597,434.00	\$536,004.41	\$61,429.59
	33135	<i>National Fire Service - Stann Creek</i>	\$298,745.00	\$0.00	\$298,745.00	\$192,427.48	\$106,317.52
	33146	<i>National Fire Service - Toledo</i>	\$166,088.00	\$0.00	\$166,088.00	\$149,043.40	\$17,044.60
			\$7,794,462.00	\$0.00	\$7,794,462.00	\$7,508,280.33	\$286,181.67

MINISTRY OF FINANCE							
	18017	General Administration	\$48,939,790.00	\$3,566,835.50	\$52,506,625.50	\$53,897,090.14	(\$1,390,464.64)
	18038	Supervisor of Insurance	\$482,612.00	\$0.00	\$482,612.00	\$375,282.64	\$107,329.36
	18041	Sub Treasury San Pedro	\$109,090.00	\$0.00	\$109,090.00	\$86,366.56	\$22,723.44
	18058	Public Debt Services	\$118,778,113.00	\$0.00	\$118,778,113.00	\$101,782,865.76	\$16,995,247.24
	18068	Central Information Technology Office	\$1,142,187.08	\$0.00	\$1,142,187.08	\$1,075,878.57	\$66,308.51
	18071	Treasury Personnel	\$1,942,113.00	\$0.00	\$1,942,113.00	\$1,638,573.19	\$303,539.81
	18152	Sub Treasury Corozal	\$163,135.00	\$0.00	\$163,135.00	\$160,459.13	\$2,675.87
	18163	Sub Treasury Orange Walk	\$170,162.00	\$0.00	\$170,162.00	\$161,291.32	\$8,870.68
	18178	Sub Treasury Belmopan	\$183,152.00	\$0.00	\$183,152.00	\$162,673.78	\$20,478.22
	18184	Sub Treasury San Ignacio	\$192,024.00	\$0.00	\$192,024.00	\$187,668.25	\$4,355.75
	18195	Sub Treasury Dangriga	\$148,580.00	\$0.00	\$148,580.00	\$156,524.46	(\$7,944.46)
	18206	Sub Treasury Punta Gorda	\$166,318.00	\$0.00	\$166,318.00	\$155,267.94	\$11,050.06
	18211	Customs & Excise Belize City	\$4,542,024.00	\$44,723.50	\$4,586,747.50	\$5,408,861.57	(\$822,114.07)
	18221	Customs & Excise San Pedro	\$161,740.00	\$0.00	\$161,740.00	\$156,071.50	\$5,668.50
	18232	Customs & Excise Corozal	\$1,236,737.00	\$0.00	\$1,236,737.00	\$1,256,291.31	(\$19,554.31)
	18243	Customs & Excise Big Creek	\$133,923.00	\$0.00	\$133,923.00	\$134,929.66	(\$1,006.66)
	18256	Customs & Excise Punta Gorda	\$156,019.00	\$0.00	\$156,019.00	\$206,189.46	(\$50,170.46)
	18264	Customs & Excise Benque Viejo	\$806,609.00	\$0.00	\$806,609.00	\$806,295.11	\$313.89
	18271	Tax Unit - Belize City	\$1,254,868.00	\$41,046.00	\$1,295,914.00	\$1,503,907.42	(\$207,993.42)
	18284	Tax Unit - San Ignacio	\$207,205.00	\$0.00	\$207,205.00	\$154,240.14	\$52,964.86
	18292	Tax Unit - Corozal	\$182,822.00	\$0.00	\$182,822.00	\$149,689.54	\$33,132.46
	18305	Tax Unit - Dangriga	\$172,828.00	\$0.00	\$172,828.00	\$156,032.02	\$16,795.98
	18311	Income Tax General Admin.	\$2,118,740.00	\$0.00	\$2,118,740.00	\$2,185,925.72	(\$67,185.72)
	18368	Income Tax Belmopan	\$277,167.00	\$0.00	\$277,167.00	\$221,281.84	\$55,885.16
	18375	Income Tax Dangriga	\$226,398.00	\$0.00	\$226,398.00	\$167,356.32	\$59,041.68
	18382	Income Tax Corozal	\$276,379.00	\$0.00	\$276,379.00	\$267,909.50	\$8,469.50

	18401	<i>Pensions General</i>	\$48,000,000.00	\$0.00	\$48,000,000.00	\$41,878,422.37	\$6,121,577.63
	18421	<i>Pensions Widows & Children</i>	\$1,765,974.96	\$0.00	\$1,765,974.96	\$1,445,175.09	\$320,799.87
	18453	<i>Customs & Excise Orange Walk</i>	\$360,587.00	\$0.00	\$360,587.00	\$386,228.06	(\$25,641.06)
	18462	<i>Custom & Excise Consejo</i>	\$228,827.00	\$0.00	\$228,827.00	\$193,833.62	\$34,993.38
	18465	<i>Custom & Excise Dangriga</i>	\$175,306.00	\$0.00	\$175,306.00	\$32,844.81	\$142,461.19
			\$234,701,430.04	\$3,652,605.00	\$238,354,035.04	\$216,551,426.80	\$21,802,608.24
MINISTRY OF HEALTH							
	19017	<i>General Administration</i>	\$37,089,403.00	\$0.00	\$37,089,403.00	\$37,321,323.44	(\$231,920.44)
	19021	<i>Director of Health Services</i>	\$1,865,507.00	\$0.00	\$1,865,507.00	\$1,632,702.71	\$232,804.29
	19031	<i>Belize Dist Health Services</i>	\$5,387,381.00	\$0.00	\$5,387,381.00	\$4,719,763.75	\$667,617.25
	19041	<i>Epidemiology Surveillance</i>	\$322,387.00	\$0.00	\$322,387.00	\$256,232.38	\$66,154.62
	19074	<i>Cayo District Health Service</i>	\$3,428,406.00	\$0.00	\$3,428,406.00	\$2,936,641.98	\$491,764.02
	19083	<i>O/Walk District Health Service</i>	\$6,512,237.00	\$0.00	\$6,512,237.00	\$6,477,447.40	\$34,789.60
	19092	<i>Corozal District Health Service</i>	\$3,189,171.00	\$0.00	\$3,189,171.00	\$3,153,873.72	\$35,297.28
	19105	<i>S/Creek District Health Service</i>	\$4,791,648.00	\$0.00	\$4,791,648.00	\$3,936,935.98	\$854,712.02
	19116	<i>Toledo District Health Service</i>	\$2,867,548.00	\$0.00	\$2,867,548.00	\$2,434,700.55	\$432,847.45
	19121	<i>Medical Supplies</i>	\$9,674,556.00	\$0.00	\$9,674,556.00	\$11,929,757.66	(\$2,255,201.66)
	19131	<i>Medical Laboratory Services</i>	\$1,116,348.00	\$0.00	\$1,116,348.00	\$963,639.23	\$152,708.77
	19141	<i>Nat'l Engineering & M'tce Cen</i>	\$771,537.00	\$0.00	\$771,537.00	\$736,944.02	\$34,592.98
	19151	<i>Planning and Policy Unit</i>	\$296,280.00	\$0.00	\$296,280.00	\$248,246.64	\$48,033.36
	19168	<i>Belmopan Hospital</i>	\$6,099,812.00	\$0.00	\$6,099,812.00	\$5,297,052.36	\$802,759.64
	19178	<i>HIV/AIDS</i>	\$1,165,222.00	\$0.00	\$1,165,222.00	\$1,071,866.53	\$93,355.47
	19188	<i>Maternal & Child Health</i>	\$1,456,244.00	\$0.00	\$1,456,244.00	\$1,394,624.07	\$61,619.93
	19198	<i>Environmental Health</i>	\$526,692.00	\$0.00	\$526,692.00	\$311,572.48	\$215,119.52
	19208	<i>Regulatory Unit</i>	\$201,979.00	\$0.00	\$201,979.00	\$108,615.44	\$93,363.56

	19218	<i>Belize Health Information System</i>	\$389,433.00	\$0.00	\$389,433.00	\$314,878.12	\$74,554.88
	19228	<i>Vector Control</i>	\$826,684.00	\$0.00	\$826,684.00	\$662,444.31	\$164,239.69
	19238	<i>Mental Health</i>	\$147,781.00	\$0.00	\$147,781.00	\$120,425.32	\$27,355.68
	19248	<i>Health Promotion (HECOPAB)</i>	\$179,464.00	\$0.00	\$179,464.00	\$96,884.62	\$82,579.38
	19258	<i>Palm View Mental Health</i>	\$873,053.00	\$0.00	\$873,053.00	\$718,833.10	\$154,219.90
	30241	<i>Nat Drug Abuse Control Council</i>	\$445,842.00	\$0.00	\$445,842.00	\$426,043.62	\$19,798.38
			\$89,624,615.00	\$0.00	\$89,624,615.00	\$87,271,449.43	\$2,353,165.57
MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE							
	20017	<i>General Administration</i>	\$2,551,495.00	\$0.00	\$2,551,495.00	\$2,044,294.73	\$507,200.27
	20029	<i>United Nations</i>	\$1,503,001.00	\$0.00	\$1,503,001.00	\$1,466,918.28	\$36,082.72
	20039	<i>Washington</i>	\$1,333,108.00	\$0.00	\$1,333,108.00	\$1,287,869.46	\$45,238.54
	20049	<i>London</i>	\$1,570,263.00	\$35,596.00	\$1,605,859.00	\$1,500,080.64	\$105,778.36
	20059	<i>Mexico</i>	\$960,421.00	\$0.00	\$960,421.00	\$924,755.31	\$35,665.69
	20069	<i>Guatemala</i>	\$1,060,737.00	\$0.00	\$1,060,737.00	\$1,028,347.99	\$32,389.01
	20079	<i>Los Angeles</i>	\$537,221.00	\$0.00	\$537,221.00	\$528,644.18	\$8,576.82
	20089	<i>Brussels</i>	\$1,364,317.00	\$32,750.00	\$1,397,067.00	\$1,360,829.86	\$36,237.14
	20099	<i>Cuba</i>	\$837,987.00	\$0.00	\$837,987.00	\$799,494.00	\$38,493.00
	20109	<i>Taipei</i>	\$506,124.01	\$0.00	\$506,124.01	\$490,917.92	\$15,206.09
	20139	<i>Overseas Representation - Miami</i>	\$302,902.00	\$0.00	\$302,902.00	\$286,267.49	\$16,634.51
	20169	<i>Overseas Representation - Salvador</i>	\$36,000.00	\$0.00	\$36,000.00	\$33,000.00	\$3,000.00
	32028	<i>Foreign Trade</i>	\$600,705.00	\$0.00	\$600,705.00	\$590,132.69	\$10,572.31
			\$13,164,281.01	\$68,346.00	\$13,232,627.01	\$12,341,552.55	\$891,074.46
MINISTRY OF EDUCATION AND YOUTH							
	21017	<i>Central Administration</i>	\$2,567,495.00	\$0.00	\$2,567,495.00	\$2,431,243.27	\$136,251.73
	21031	<i>Quality Assurance & Dev Ser</i>	\$889,384.00	\$0.00	\$889,384.00	\$927,893.22	(\$38,509.22)

	21041	<i>Education Admin Central</i>	\$402,716.00	\$0.00	\$402,716.00	\$362,937.63	\$39,778.37
	21058	<i>Education Admin Districts</i>	\$219,692.00	\$0.00	\$219,692.00	\$282,355.63	(\$62,663.63)
	21061	<i>Supplies Store</i>	\$1,623,238.00	\$0.00	\$1,623,238.00	\$1,582,929.48	\$40,308.52
	21071	<i>Examination Unit</i>	\$2,249,246.00	\$0.00	\$2,249,246.00	\$2,122,840.23	\$126,405.77
	21088	<i>Planning Unit</i>	\$3,159,682.00	\$0.00	\$3,159,682.00	\$3,176,321.72	(\$16,639.72)
	21111	<i>Pre Schools</i>	\$2,664,172.00	\$0.00	\$2,664,172.00	\$2,103,688.02	\$560,483.98
	21121	<i>Pri Educ Government Schls</i>	\$15,689,854.00	\$0.00	\$15,689,854.00	\$14,294,900.23	\$1,394,953.77
	21131	<i>Pri Educ Grant Aided Schls</i>	\$76,771,835.00	\$0.00	\$76,771,835.00	\$73,171,011.43	\$3,600,823.57
	21141	<i>Special Education Unit</i>	\$566,810.00	\$0.00	\$566,810.00	\$588,225.59	(\$21,415.59)
	21151	<i>Stella Maris School</i>	\$880,505.00	\$0.00	\$880,505.00	\$900,033.31	(\$19,528.31)
	21161	<i>Edward P Yorke High School</i>	\$1,349,228.00	\$0.00	\$1,349,228.00	\$1,355,387.69	(\$6,159.69)
	21171	<i>Gwen Lizarraga High School</i>	\$1,816,571.00	\$0.00	\$1,816,571.00	\$1,640,056.93	\$176,514.07
	21188	<i>Belmopan Comprehensive School</i>	\$2,184,608.00	\$0.00	\$2,184,608.00	\$1,954,251.42	\$230,356.58
	21191	<i>Belize School of Agriculture</i>	\$626,566.00	\$0.00	\$626,566.00	\$535,391.87	\$91,174.13
	21203	<i>Orange Walk Technical High Sch</i>	\$1,737,426.00	\$0.00	\$1,737,426.00	\$1,672,839.29	\$64,586.71
	21214	<i>Mopan Technical High School</i>	\$1,262,327.00	\$0.00	\$1,262,327.00	\$1,213,140.97	\$49,186.03
	21222	<i>Escuela Mexico Corozal</i>	\$1,497,381.00	\$0.00	\$1,497,381.00	\$1,301,043.50	\$196,337.50
	21231	<i>Belize Rural High School</i>	\$409,425.00	\$0.00	\$409,425.00	\$400,479.29	\$8,945.71
	21245	<i>Independence High School</i>	\$1,621,377.00	\$0.00	\$1,621,377.00	\$1,313,849.52	\$307,527.48
	21251	<i>Grant-Aided Comm Colleges & Sec Sch</i>	\$18,742,388.00	\$0.00	\$18,742,388.00	\$18,726,093.27	\$16,294.73
	21271	<i>Centre for Empl Tr'ng B/City</i>	\$861,674.00	\$0.00	\$861,674.00	\$855,531.92	\$6,142.08
	21311	<i>Sixth Form Institutions</i>	\$7,489,370.00	\$0.00	\$7,489,370.00	\$7,044,721.11	\$444,648.89
	21321	<i>University College of Belize</i>	\$10,000,000.00	\$0.00	\$10,000,000.00	\$9,999,996.00	\$4.00
	21351	<i>Teacher Development Unit</i>	\$194,715.00	\$0.00	\$194,715.00	\$170,417.49	\$24,297.51
	21371	<i>National Library Service</i>	\$1,889,135.00	\$0.00	\$1,889,135.00	\$1,889,135.00	\$0.00
	21391	<i>Scholarship</i>	\$8,000,000.00	\$0.00	\$8,000,000.00	\$8,182,157.91	(\$182,157.91)
	21408	<i>Secondary School Tuition</i>	\$8,948,800.00	\$0.00	\$8,948,800.00	\$8,671,940.81	\$276,859.19

	21421	<i>Truance Management</i>	\$1,125,095.00	\$0.00	\$1,125,095.00	\$1,134,575.17	(\$9,480.17)
	21431	<i>Ladyville Technical High School</i>	\$1,038,630.00	\$0.00	\$1,038,630.00	\$994,051.74	\$44,578.26
	21441	<i>District Education Centre - Belize City</i>	\$318,822.00	\$0.00	\$318,822.00	\$327,996.47	(\$9,174.47)
	21451	<i>St. Michael's College</i>	\$953,196.00	\$0.00	\$953,196.00	\$934,708.04	\$18,487.96
	21502	<i>Centre for Employment Training - Corozal</i>	\$443,210.00	\$0.00	\$443,210.00	\$430,026.80	\$13,183.20
	21514	<i>Centre for Employment Training - Cayo</i>	\$477,173.00	\$0.00	\$477,173.00	\$477,172.92	\$0.08
	21618	<i>Tertiary & Post Secondary</i>	\$195,200.00	\$0.00	\$195,200.00	\$159,707.23	\$35,492.77
	21638	<i>Employment Training & Education Services</i>	\$357,515.00	\$0.00	\$357,515.00	\$343,709.47	\$13,805.53
	21645	<i>Agriculture & Natural Resource Institute</i>	\$265,056.00	\$0.00	\$265,056.00	\$306,940.67	(\$41,884.67)
	21656	<i>Toledo Technical High School</i>	\$1,346,417.00	\$0.00	\$1,346,417.00	\$1,304,903.08	\$41,513.92
	21691	<i>Excelsior Junior High</i>	\$415,416.00	\$0.00	\$415,416.00	\$429,897.87	(\$14,481.87)
	21701	<i>Sadie Vernon Technical High</i>	\$1,287,228.00	\$0.00	\$1,287,228.00	\$807,744.78	\$479,483.22
	21713	<i>CET Orange Walk</i>	\$843,737.00	\$0.00	\$843,737.00	\$839,592.25	\$4,144.75
	21725	<i>CET Stann Creek</i>	\$528,326.00	\$0.00	\$528,326.00	\$532,444.29	(\$4,118.29)
	21736	<i>CET Toledo</i>	\$589,986.00	\$0.00	\$589,986.00	\$554,674.54	\$35,311.46
	21743	<i>District Education Centre - Orange Walk</i>	\$283,510.00	\$0.00	\$283,510.00	\$136,138.45	\$147,371.55
	21745	<i>Georgetown High School</i>	\$635,468.00	\$0.00	\$635,468.00	\$664,194.32	(\$28,726.32)
	21752	<i>District Education Centre - Corozal</i>	\$265,608.00	\$0.00	\$265,608.00	\$152,406.33	\$113,201.67
	21755	<i>Independence Junioe College</i>	\$370,396.00	\$0.00	\$370,396.00	\$292,695.36	\$77,700.64
	21762	<i>Escuela Mexico Junior College</i>	\$461,778.00	\$0.00	\$461,778.00	\$413,063.16	\$48,714.84
	21765	<i>District Education Centre - Stann Creek</i>	\$270,095.04	\$0.00	\$270,095.04	\$73,601.51	\$196,493.53

	21776	District Education Centre - Toledo	\$207,434.00	\$0.00	\$207,434.00	\$110,550.90	\$96,883.10
	21786	Corazon Creek Technical High School	\$268,062.00	\$0.00	\$268,062.00	\$259,845.35	\$8,216.65
	25051	Department of Youth Development	\$417,485.00	\$0.00	\$417,485.00	\$355,630.18	\$61,854.82
	25061	Belize Youth Development Centre	\$523,721.00	\$0.00	\$523,721.00	\$490,960.97	\$32,760.03
	25071	Youth for the Future Secretariat	\$548,161.04	\$0.00	\$548,161.04	\$565,833.71	(\$17,672.67)
	25081	National Youth Cadet Corp	\$590,136.00	\$0.00	\$590,136.00	\$526,003.75	\$64,132.25
	30451	Conscious Youth Development Program	\$287,531.00	\$0.00	\$287,531.00	\$203,613.76	\$83,917.24
			\$191,630,012.08	\$0.00	\$191,630,012.08	\$182,693,496.82	\$8,936,515.26
MINISTRY OF AGRICULTURE AND FISHERIES							
	22017	Central Administration	\$3,501,831.00	\$56,217.00	\$3,558,048.00	\$3,565,270.02	(\$7,222.02)
	22024	Central Farm Administration	\$1,502,790.00	\$0.00	\$1,502,790.00	\$1,637,076.57	(\$134,286.57)
	22032	Corozal Administration	\$319,318.00	\$0.00	\$319,318.00	\$233,086.65	\$86,231.35
	22043	Orange Walk Administration	\$465,344.00	\$0.00	\$465,344.00	\$461,687.67	\$3,656.33
	22051	Belize District Administration	\$224,366.04	\$0.00	\$224,366.04	\$205,259.19	\$19,106.85
	22064	San Ignacio Administration	\$273,587.96	\$0.00	\$273,587.96	\$249,566.99	\$24,020.97
	22075	Stann Creek Administration	\$472,037.00	\$0.00	\$472,037.00	\$445,451.48	\$26,585.52
	22086	Toledo Administration	\$461,849.00	\$0.00	\$461,849.00	\$485,345.00	(\$23,496.00)
	22121	Cooperatives and Credit Union	\$658,871.00	\$0.00	\$658,871.00	\$587,301.35	\$71,569.65
	22131	Fisheries Department	\$2,323,302.00	\$0.00	\$2,323,302.00	\$2,257,674.33	\$65,627.67
			\$10,203,296.00	\$56,217.00	\$10,259,513.00	\$10,127,719.25	\$131,793.75
MINISTRY OF NATURAL RESOURCES AND THE ENVIRONMENT							
	23017	Central Administration	\$2,033,938.00	\$0.00	\$2,033,938.00	\$2,101,889.78	(\$67,951.78)
	23028	Land Information Centre	\$219,681.00	\$0.00	\$219,681.00	\$209,840.43	\$9,840.57
	23038	Physical Planning Section	\$199,907.00	\$0.00	\$199,907.00	\$174,297.29	\$25,609.71

	23058	<i>Surveys and Mapping</i>	\$452,932.00	\$0.00	\$452,932.00	\$480,053.87	(\$27,121.87)
	23078	<i>National Estate</i>	\$319,310.00	\$0.00	\$319,310.00	\$331,464.75	(\$12,154.75)
	23088	<i>Land Registry</i>	\$350,646.00	\$0.00	\$350,646.00	\$498,651.94	(\$148,005.94)
	23098	<i>Valuation</i>	\$252,579.00	\$0.00	\$252,579.00	\$210,540.48	\$42,038.52
	23108	<i>Lands Admin Belmopan</i>	\$443,750.00	\$0.00	\$443,750.00	\$327,490.94	\$116,259.06
	23112	<i>Lands Admin Corozal</i>	\$166,615.00	\$0.00	\$166,615.00	\$150,682.99	\$15,932.01
	23123	<i>Lands Admin Orange Walk</i>	\$190,194.00	\$0.00	\$190,194.00	\$200,642.77	(\$10,448.77)
	23131	<i>Lands Admin Belize City</i>	\$272,453.00	\$0.00	\$272,453.00	\$296,929.55	(\$24,476.55)
	23144	<i>Lands Admin Cayo</i>	\$207,632.00	\$0.00	\$207,632.00	\$119,886.67	\$87,745.33
	23155	<i>Lands Admin Stann Creek</i>	\$147,294.00	\$0.00	\$147,294.00	\$109,809.37	\$37,484.63
	23166	<i>Lands Admin Toledo</i>	\$123,749.00	\$0.00	\$123,749.00	\$80,498.44	\$43,250.56
	23178	<i>Forestry Belmopan</i>	\$494,002.00	\$0.00	\$494,002.00	\$574,559.18	(\$80,557.18)
	23183	<i>Forestry Orange Walk</i>	\$126,563.00	\$0.00	\$126,563.00	\$66,219.62	\$60,343.38
	23204	<i>Forestry San Ignacio</i>	\$151,462.00	\$0.00	\$151,462.00	\$135,512.79	\$15,949.21
	23214	<i>Forestry Douglas D'silva</i>	\$477,241.00	\$0.00	\$477,241.00	\$448,944.24	\$28,296.76
	23236	<i>Forestry Savannah</i>	\$145,165.00	\$0.00	\$145,165.00	\$193,439.61	(\$48,274.61)
	23246	<i>Forestry Toledo</i>	\$156,456.00	\$0.00	\$156,456.00	\$102,664.59	\$53,791.41
	23288	<i>Conservation Division</i>	\$230,247.00	\$0.00	\$230,247.00	\$168,019.63	\$62,227.37
	23308	<i>Geology Department</i>	\$561,196.00	\$0.00	\$561,196.00	\$541,975.37	\$19,220.63
	23318	<i>Department Of The Environment</i>	\$444,100.00	\$0.00	\$444,100.00	\$553,047.03	(\$108,947.03)
	23328	<i>Environmental Compliance Monitoring</i>	\$205,911.00	\$0.00	\$205,911.00	\$61,661.11	\$144,249.89
	23338	<i>Compliance & Monitoring Unit</i>	\$75,339.96	\$0.00	\$75,339.96	\$0.00	\$75,339.96
	23348	<i>Solid Waste Management Authority</i>	\$233,168.00	\$0.00	\$233,168.00	\$250,917.36	(\$17,749.36)
	26031	<i>Meteorology/Hydrology Services</i>	\$946,387.00	\$0.00	\$946,387.00	\$842,682.98	\$103,704.02
			\$9,627,917.96	\$0.00	\$9,627,917.96	\$9,232,322.78	\$395,595.18

MINISTRY OF PUBLIC UTILITIES, INFORMATION AND BROADCASTING							
	25021	<i>Belize Broadcasting Authority</i>	\$164,525.04	\$0.00	\$164,525.04	\$164,509.00	\$16.04
	31048	<i>Communications Unit</i>	\$941,087.00	\$0.00	\$941,087.00	\$601,477.82	\$339,609.18
	33157	<i>Postal Services - Head Office</i>	\$2,462,948.00	\$57,191.70	\$2,520,139.70	\$2,318,194.53	\$201,945.17
	33162	<i>District Post Office - Corozal</i>	\$163,728.00	\$0.00	\$163,728.00	\$161,064.74	\$2,663.26
	33173	<i>District Post Office - Orange Walk</i>	\$141,309.00	\$0.00	\$141,309.00	\$131,106.27	\$10,202.73
	33181	<i>District Post Office - Belize</i>	\$213,346.00	\$0.00	\$213,346.00	\$206,818.06	\$6,527.94
	33194	<i>District Post Office - Cayo</i>	\$158,429.00	\$0.00	\$158,429.00	\$152,270.18	\$6,158.82
	33205	<i>District Post Office - Stann Creek</i>	\$227,690.00	\$0.00	\$227,690.00	\$222,974.39	\$4,715.61
	33216	<i>District Post Office - Toledo</i>	\$93,876.00	\$0.00	\$93,876.00	\$72,070.54	\$21,805.46
	33228	<i>District Post Office - Belmopan</i>	\$138,946.00	\$0.00	\$138,946.00	\$139,230.29	(\$284.29)
	36017	<i>General Administration</i>	\$872,881.00	\$0.00	\$872,881.00	\$763,094.89	\$109,786.11
			\$5,578,765.04	\$57,191.70	\$5,635,956.74	\$4,932,810.71	\$703,146.03
MINISTRY OF DEFENCE AND IMMIGRATION							
	26017	<i>General Administration</i>	\$1,056,210.00	\$0.00	\$1,056,210.00	\$960,295.12	\$95,914.88
	30021	<i>Airport Camp</i>	\$24,724,931.00	\$341,465.00	\$25,066,396.00	\$25,260,743.83	(\$194,347.83)
	30031	<i>Air Wing</i>	\$1,536,340.00	\$0.00	\$1,536,340.00	\$1,477,352.67	\$58,987.33
	30041	<i>Maritime Wing</i>	\$815,426.00	\$0.00	\$815,426.00	\$760,370.29	\$55,055.71
	30051	<i>Volunteer Element</i>	\$3,304,628.00	\$149,476.00	\$3,454,104.00	\$3,615,907.99	(\$161,803.99)
	30258	<i>Immigration Head Office</i>	\$1,071,073.00	\$0.00	\$1,071,073.00	\$1,261,354.90	(\$190,281.90)
	30261	<i>Immigration Services - Belize City</i>	\$767,858.00	\$0.00	\$767,858.00	\$1,297,662.86	(\$529,804.86)
	30271	<i>Passport Office</i>	\$633,516.00	\$0.00	\$633,516.00	\$381,081.23	\$252,434.77
	30331	<i>National Coast Guard</i>	\$3,181,573.00	\$22,392.00	\$3,203,965.00	\$3,690,016.62	(\$486,051.62)
	30402	<i>Immigration Services - Corozal</i>	\$456,905.00	\$0.00	\$456,905.00	\$401,039.02	\$55,865.98

	30413	<i>Immigration Services - Orange Walk</i>	\$144,688.00	\$0.00	\$144,688.00	\$153,237.38	(\$8,549.38)
	30424	<i>Immigration Services - Cayo</i>	\$478,119.00	\$0.00	\$478,119.00	\$464,408.21	\$13,710.79
	30435	<i>Immigration Services - Stann Creek</i>	\$228,310.00	\$0.00	\$228,310.00	\$52,626.49	\$175,683.51
	30446	<i>Immigration Services - Toledo</i>	\$122,258.00	\$0.00	\$122,258.00	\$139,680.59	(\$17,422.59)
			\$38,521,835.00	\$513,333.00	\$39,035,168.00	\$39,915,777.20	(\$880,609.20)
MINISTRY OF HUMAN DEVELOPMENT AND SOCIAL TRANSFORMATION							
	27017	<i>General Administration</i>	\$2,999,681.00	\$0.00	\$2,999,681.00	\$3,010,926.55	(\$11,245.55)
	27021	<i>Human Development Department</i>	\$3,267,280.00	\$0.00	\$3,267,280.00	\$2,739,195.12	\$528,084.88
	27031	<i>Child Care Centre</i>	\$507,143.00	\$0.00	\$507,143.00	\$481,142.81	\$26,000.19
	27041	<i>Golden Haven Rest Home</i>	\$264,483.00	\$0.00	\$264,483.00	\$234,059.87	\$30,423.13
	27058	<i>Population Unit</i>	\$184,548.00	\$0.00	\$184,548.00	\$155,387.59	\$29,160.41
	27061	<i>Disabilities Services Division</i>	\$193,723.00	\$0.00	\$193,723.00	\$153,201.91	\$40,521.09
	27071	<i>Princess Royal Youth Hostel</i>	\$660,672.00	\$0.00	\$660,672.00	\$582,496.88	\$78,175.12
	27081	<i>Women's Department</i>	\$429,530.00	\$0.00	\$429,530.00	\$429,713.54	(\$183.54)
	27141	<i>Family Services Division</i>	\$373,651.00	\$0.00	\$373,651.00	\$225,149.40	\$148,501.60
	27151	<i>Community Rehabilitation Department</i>	\$440,881.00	\$0.00	\$440,881.00	\$448,831.53	(\$7,950.53)
	27161	<i>Residential Daycare Services</i>	\$141,186.00	\$0.00	\$141,186.00	\$132,863.66	\$8,322.34
			\$9,462,778.00	\$0.00	\$9,462,778.00	\$8,592,968.86	\$869,809.14
MINISTRY OF ECONOMIC DEVELOPMENT, COMMERCE, INDUSTRY AND CONSUMER PROTECTION							
	28048	<i>Bureau of Standards</i>	\$507,315.00	\$0.00	\$507,315.00	\$491,513.17	\$15,801.83
	32017	<i>General Administration</i>	\$5,431,819.00	\$578,200.00	\$6,010,019.00	\$5,878,176.93	\$131,842.07
			\$5,939,134.00	\$578,200.00	\$6,517,334.00	\$6,369,690.10	\$147,643.90
MINISTRY OF							

WORKS	29017	Central Administration	\$1,964,671.00	\$0.00	\$1,964,671.00	\$2,074,680.06	(\$110,009.06)
	29028	Belmopan Administration	\$404,799.00	\$0.00	\$404,799.00	\$370,392.76	\$34,406.24
	29032	Corozal District	\$750,440.00	\$0.00	\$750,440.00	\$791,463.57	(\$41,023.57)
	29043	Orange Walk District	\$855,081.00	\$0.00	\$855,081.00	\$828,566.96	\$26,514.04
	29051	Belize District	\$757,010.00	\$0.00	\$757,010.00	\$941,184.36	(\$184,174.36)
	29064	Cayo District	\$887,396.00	\$0.00	\$887,396.00	\$971,116.61	(\$83,720.61)
	29075	Stann Creek District	\$863,350.00	\$0.00	\$863,350.00	\$907,770.17	(\$44,420.17)
	29086	Toledo District	\$936,056.00	\$0.00	\$936,056.00	\$1,146,858.49	(\$210,802.49)
	29108	Engineering Administration	\$448,489.00	\$0.00	\$448,489.00	\$452,447.28	(\$3,958.28)
	29148	Mechanical Administration	\$582,444.00	\$0.00	\$582,444.00	\$527,694.35	\$54,749.65
	29168	Soil and Survey Administration	\$268,336.00	\$0.00	\$268,336.00	\$251,804.28	\$16,531.72
	29178	Management Information System	\$106,446.00	\$0.00	\$106,446.00	\$100,813.47	\$5,632.53
			\$8,824,518.00	\$0.00	\$8,824,518.00	\$9,364,792.36	(\$540,274.36)
MINISTRY OF POLICE AND PUBLIC SAFETY							
	30066	Police General Admin	\$0.00	\$464,719.00	\$464,719.00	\$426,028.84	\$38,690.16
	30067	Police Admin Belmopan	\$3,862,852.00	\$10,000.00	\$3,872,852.00	\$4,096,648.78	(\$223,796.78)
	30072	Police Admin Corozal	\$1,703,137.00	\$0.00	\$1,703,137.00	\$1,519,008.22	\$184,128.78
	30083	Police Admin Orange Walk	\$1,634,972.00	\$0.00	\$1,634,972.00	\$1,767,566.04	(\$132,594.04)
	30091	Police Admin Belize City	\$1,395,751.00	\$0.00	\$1,395,751.00	\$1,639,752.73	(\$244,001.73)
	30104	Police Admin San Ignacio	\$1,364,205.00	\$0.00	\$1,364,205.00	\$1,353,366.18	\$10,838.82
	30114	Police Admin Benque Viejo	\$1,098,128.00	\$0.00	\$1,098,128.00	\$1,080,655.02	\$17,472.98
	30125	Police Admin Dangriga	\$1,318,960.00	\$0.00	\$1,318,960.00	\$1,276,171.01	\$42,788.99
	30136	Police Admin Punta Gorda	\$1,205,745.00	\$0.00	\$1,205,745.00	\$1,386,698.94	(\$180,953.94)
	30148	Police Training School	\$2,268,480.00	\$0.00	\$2,268,480.00	\$2,158,920.49	\$109,559.51
	30158	Police Canine Unit	\$351,071.00	\$0.00	\$351,071.00	\$273,785.90	\$77,285.10
	30161	Police Band	\$55,349.00	\$0.00	\$55,349.00	\$77,031.24	(\$21,682.24)
	30171	Police Special Branch	\$2,109,338.00	\$0.00	\$2,109,338.00	\$2,007,922.59	\$101,415.41

	30181	<i>Police Information Technology Unit</i>	\$892,009.00	\$0.00	\$892,009.00	\$719,318.85	\$172,690.15
	30185	<i>Police Tourism Unit</i>	\$1,325,370.00	\$0.00	\$1,325,370.00	\$1,078,197.42	\$247,172.58
	30188	<i>Police Dragon Unit</i>	\$2,383,556.00	\$15,000.00	\$2,398,556.00	\$2,283,224.11	\$115,331.89
	30201	<i>Nat. Crimes Investigation Branch</i>	\$2,458,278.00	\$0.00	\$2,458,278.00	\$2,097,736.72	\$360,541.28
	30218	<i>Joint Intellegence Comp Cen</i>	\$415,672.00	\$0.00	\$415,672.00	\$374,081.43	\$41,590.57
	30231	<i>National Forensic Services</i>	\$653,586.00	\$0.00	\$653,586.00	\$563,704.51	\$89,881.49
	30295	<i>Police Intermediate Southern Formation</i>	\$1,060,147.00	\$0.00	\$1,060,147.00	\$1,136,792.75	(\$76,645.75)
	30308	<i>Anti Narcotic Unit</i>	\$1,164,860.00	\$0.00	\$1,164,860.00	\$1,078,806.12	\$86,053.88
	30311	<i>Scenes of the Crime</i>	\$1,082,512.00	\$0.00	\$1,082,512.00	\$1,021,707.77	\$60,804.23
	30321	<i>Crime Intelligence Unit</i>	\$554,882.00	\$0.00	\$554,882.00	\$448,391.91	\$106,490.09
	30341	<i>Patrol Branch - Belize City</i>	\$6,278,379.00	\$0.00	\$6,278,379.00	\$5,701,017.47	\$577,361.53
	30351	<i>Prosecution Branch - Belize City</i>	\$1,439,445.00	\$0.00	\$1,439,445.00	\$1,338,540.66	\$100,904.34
	30361	<i>Traffic Branch - Belize City</i>	\$627,632.00	\$0.00	\$627,632.00	\$614,262.94	\$13,369.06
	30371	<i>San Pedro/Caye Caulker Formation</i>	\$1,012,022.00	\$0.00	\$1,012,022.00	\$874,283.79	\$137,738.21
	30388	<i>Belmopan Police Station</i>	\$1,608,639.00	\$0.00	\$1,608,639.00	\$1,539,937.62	\$68,701.38
	30391	<i>Community Policing</i>	\$726,665.00	\$0.00	\$726,665.00	\$692,203.87	\$34,461.13
	30461	<i>Forensic Medicine Unit</i>	\$241,670.00	\$0.00	\$241,670.00	\$155,572.68	\$86,097.32
	30471	<i>Rural Formation</i>	\$1,799,466.00	\$0.00	\$1,799,466.00	\$1,691,683.59	\$107,782.41
	30481	<i>Gang Unit</i>	\$370,386.00	\$0.00	\$370,386.00	\$578,319.93	(\$207,933.93)
	30498	<i>Council Secretariat</i>	\$177,698.00	\$0.00	\$177,698.00	\$139,266.25	\$38,431.75
	33021	<i>Prison Services</i>	\$7,225,143.00	\$0.00	\$7,225,143.00	\$7,169,928.68	\$55,214.32
			\$51,866,005.00	\$489,719.00	\$52,355,724.00	\$50,360,535.05	\$1,995,188.95
MINISTRY OF THE ATTORNEY GENERAL							
	31017	<i>General Administration</i>	\$1,749,581.00	\$0.00	\$1,749,581.00	\$1,677,162.88	\$72,418.12
	31021	<i>Family Court</i>	\$689,071.00	\$0.00	\$689,071.00	\$697,024.13	(\$7,953.13)

	31031	<i>Law Revision</i>	\$406,133.00	\$0.00	\$406,133.00	\$304,429.33	\$101,703.67
			\$2,844,785.00	\$0.00	\$2,844,785.00	\$2,678,616.34	\$166,168.66
MINISTRY OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT							
	33017	<i>General Administration</i>	\$756,741.00	\$0.00	\$756,741.00	\$691,602.65	\$65,138.35
	33051	<i>Housing And Planning Department</i>	\$1,189,461.00	\$0.00	\$1,189,461.00	\$1,114,970.07	\$74,490.93
			\$1,946,202.00	\$0.00	\$1,946,202.00	\$1,806,572.72	\$139,629.28
MINISTRY OF LABOUR, LOCAL GOVERNMENT AND RURAL DEVELOPMENT							
	34048	<i>Rural, Water & Sanitation Project</i>	\$420,237.00	\$0.00	\$420,237.00	\$473,475.02	(\$53,238.02)
	34081	<i>Rural Community Development</i>	\$720,177.04	\$4,580.00	\$724,757.04	\$695,751.19	\$29,005.85
	35017	<i>General Administration</i>	\$6,439,366.00	\$566,196.18	\$7,005,562.18	\$7,123,321.83	(\$117,759.65)
	35037	<i>Labour Administration</i>	\$1,490,590.00	\$0.00	\$1,490,590.00	\$1,484,136.45	\$6,453.55
			\$9,070,370.04	\$570,776.18	\$9,641,146.22	\$9,776,684.49	(\$135,538.27)
Grand Total			\$721,602,447.21	\$6,500,316.05	\$728,102,763.26	\$688,933,917.40	\$39,168,845.86

APPENDIX IX
STATEMENT OF PUBLIC DEBT

ACCOUNT	LOAN DISCRIPTION	LOAN KEY	TOTAL OUTSTANDING AT 31 MARCH 2011	TOTAL PRINCIPAL PAID 31/03/2011	TOTAL INTEREST PAID 31/03/2011	TOTAL DISBURSEMENTS OF LOANS 1/4/2010 - 31/03/2011	Total at 31 March 2010
	BILATERAL LOANS						
610001	Bilateral Loan - UK Loan 1984	1984002	(\$12,675.10)	-			
610002	Bilateral Loan - UK Loan 1985		\$0.00	-			
610003	Bilateral Loan - UK Loan 1989	1989001	(\$253,701.06)	-			
	TOTAL OWING UK GOVERNMENT		(\$266,376.16)				
611001	USAID Loan - BOP-505-K-001	1982005	(\$3,373.57)	-			
611002	USAID - 505-T-003	1983009	(\$700.31)	-			81,149.00
611003	USAID - 505-T-003A	1983009	(\$606.54)	-			142,658.00
611004	USAID - 505-T-003B	1983009	2.27				1,704.00
611005	USAID - 505-T-OO4C	1985001	(\$1,025.01)	119,924.00	1,798.90		243,446.00
611006	USAID - 505-T-OO5 Rural Access Roads	1987020	\$1,094,798.48	330,734.70	67,258.50		397,993.00
	TOTAL USAID LOANS		\$1,089,095.32	450,658.70	69,057.40		866,950.00
612001	ROC Taiwan Civic Centre		\$0.00	-			
612002	ROC EBRC National House Project	1995005	(\$3,634.47)	384,600.00	9,668.40		788,857.00

612003	ROC EXIM 6020236003	1996005	16,888,192.00	3,070,592.00	972,777.40		6,891,599.00
612004	ROC ICDF Southern Highway	1997006	4,996,058.50	1,250,000.00	387,005.30		3,831,710.00
612005	ROC S&M Ent. 070015	1998013	(\$12,599.99)	-			
612006	ROC ICBC National Housing Project	1999001	53,322,812.01	6,666,664.00	2,972,221.00		8,607,287.00
612007	ROC ICDF Tourism Development Project	2001024	4,207,587.76	264,698.00	158,628.70		162,449.00
612008	ROC EXIM 6020236004 - \$20MUS LOAN	2004003	38,823,528.00	3,333,336.00	672,946.30		866,037.00
612009	ROC EXIM 6020236004 - \$25MUS LOAN	2004004	36,568,611.99	2,352,944.00	568,616.40		8,513,759.00
612010	ROC EXIM 23660200403 - US\$15M LOAN	2006001	50,000,000.00	2,941,180.00	723,246.70		
612011	4.5 EXIM LOAN Hurricane Relief	2008001	9,000,000.00		140,536.60		
612012	LOAN NO. ROC LOAN 6020236009 US \$20M	2010001	40,000,000.00				40,000,000.00
612013	LOAN NO. 6020236010- EXIM BANK OF REPUBLIC OF CHINA US\$30M	20100001	20,000,000.00		178,780.80	20,000,000.00	
	EBRC General Commerce Use	2009005			627,323.90		
	TOTAL ROC LOANS		\$273,790,555.80	20,264,014.00	7,411,751.50	20,000,000.00	69,661,698.00
613001	Venezuelan - Housing Loan	BZE	\$1,029.00	-			112,155.00
613002	New Venezuelan Loan - US\$25M	BZE	\$0.00	-			
	TOTAL VENEZUELAN LOANS		\$1,029.00				112,155.00
614001	Kuwait - Big Falls Road #473	1995001	\$5,799,811.50	1,179,947.90	129,742.10		21,762,321.00

614002	Kuwait - Bladen Bridge #604	2000035	6,863,493.44	954,549.00	338,494.70		9,298,496.41
	KFED Golden Stream - Big Falls BZE/ Guat Border Road Project	2003008			352,313.60		
	TOTAL KUWAIT LOANS		\$12,663,304.94	2,134,496.90	468,236.80		31,060,817.41
615001	Trinidad & Tobago Hurricane Loan	1975013	\$592.84	4,212.30	105.30		30641.45
615002	Mainland China Swing Bridge	BZE	\$176.66	-			
615003	BNCE Cultural Inf.	2002006	4,231,286.70	1,235,835.70	319,139.80		7624472.1
	TOTAL OTHER BILATERAL LOANS		\$4,232,056.20	1,240,048.00	319,245.10		7655113.55
	TOTAL CENTRAL GOV. BILATERAL LOANS		\$291,509,665.10	24,089,217.60	8,268,290.80	20,000,000.00	109,244,578.96
	MULTILATERAL LOANS						
616002	CDB 38/SFR-BZ Airport Rehabilitation	1988005	\$9,202,210.32	428,009.60	159,433.60		1,037,388.66
616003	CDB 38/SFR-BZ Airport Improvement	1989004	\$1,021,154.48	46,949.60	17,488.70		113,793.96
616004	CDB 6/SFR-BZ Market	1993010	\$599,783.18	106,852.80	25,504.40		589,394.54
616005	CDB 6/SFR-BZ Market	1993009	\$1,744,933.43	76,112.00	38,246.30		759,188.64
616006	CDB 46/SFR-BZ Southern Highway	1997002	2,569,154.09	196,182.40	68,050.80		1,385,859.58
616007	CDB 15/OR Hummingbird Highway	1997008	8,152,333.42	1,125,193.20	412,453.60		6,789,856.36
616008	CDB 48/SFR Resource Management	1994004	\$0.00	2,536,336.10			350,602.98
616009	CDB 12/SFR-OR-BZ(SFR)	1999006					

	Disaster Management		5,368,901.53		133,735.60		79,218.72
616010	CDB 12/SFR-OR-BZ(OCR) Disaster Management	1999007	4,179,463.57	346,966.40	203,820.90		2,145,755.50
616011	CDB 12/SFR-OR-BZ(OCR) Disaster Management	2003002	421,916.53	36,196.10	21,263.00		581,567.28
616012	CDB 16/OR- Belize Orange Walk By-pass	2000018	14,296,313.97	1,117,875.10	536,537.50	316,666.70	11,183,735.64
616013	CDB 16/OR- Belize Orange Walk By-pass	2003004	2,667,488.26	260,850.40	147,168.50		2,321,360.16
616014	CDB 49/SFR-BZ Hurricane Keith Immediate Response	2001001	(\$590.64)	93,750.00	1,171.80		676,757.90
616015	CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	2001003	7,231,884.50	601,685.20	182,385.90		4,185,473.32
616016	CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	2001002	10,891,400.93	1441122	595,273.40		8,984,906.26
616017	CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	2003006	2,128,027.76	188,000.00	56,987.40		3,130,004.36
616018	CDB 14/SFR-OR-BZ Health Sector Reform Programme	2001025	1,903,794.67	737,895.40	295,844.30	214,459.60	8,489,357.80
616019	CDB 50/SFR-BZE Hurricane Iris Immediate Response	2001004	269,528.54	124,929.20	8,198.40		713,268.50
616020	CDB 51/SFR-BZE Regional Tourism Emergency Programme	2002007	67,314.34	43,888.80	2,605.90		249,137.98
616021	CDB 13/SFR-OR-BZ Enhancement of Technical & Vocational Ed.	2003005	(\$161,949.99)	295,486.80	122,054.60		1,796,830.42
616022	CDB 13/SFR-OR-BZ Belize Port Authority		2,805,632.60				1,274,600.60
616023	CDB 13/SFR-OR-BZ (SFR) Disaster Management	2003003	578,583.52		15,089.20		1,316,602.70
616024	17-OR BZE - Caribbean Court of Justice	2003015	2,771,503.49	740,000.00	150,821.30		4,977,203.00
616025	CDB 15/SFR-OR-BZ - Poverty Alleviation (2005/2006)	2001008	3,189,802.25		6,474.70	383,432.80	10,096,791.46
616026	CDB 15/SFR-OR-BZE (SFR) SIF	2004009	6,589,706.68			2,661,530.40	1,669,446.38
616027	CDB 15/SFR-OR-BXE (OCR) SIF	2004008	4,379,246.38	333,614.90	249,386.60	2,761,469.20	11,357,338.86

616028	CDB - 16/SFR/OR/BZE (SFR) Policy Based Loan	2007003	9,743,589.76		500,000.00		2,652,000.00
616029	CDB - 16/SFR/OR/BZE (OCR) Policy Based Loan	2007004	39,741,379.32		737,500.00		5,281,500.00
616030	CDB 20 OR-BZE - Placencia Road Upgrading Project	2007005	24,266,410.96		564,966.80	9,868,312.10	53,383,720.60
616031	CDB 52 SFR-BZE - Modernization of Custom and Excise Department	2007006	4,373,875.65	141,579.80	113,240.00		11,124,917.57
616032	CDB Loan 54 SFR - US\$500,000	2008002	1,904,451.78		1,081.60		7,039,024.44
	CDB/GOB NDM Bridge rehab Tropical Storm Arthur (OCR)	2008005			22,207.70	1,123,434.40	
	CDB/GOB NDM Bridge rehab Tropical Storm Arthur (SFR)	2008006				1,105,751.00	
	CDB Sixth Line Credit (SFR)	2009009			3,433.30	2,000,000.00	
	CDB Sixth Line Credit (OCR)	2009010			149,200.00	2,500,000.00	
	TOTAL CDB LOANS		\$172,897,245.28	11,019,475.80	5,541,625.80	22,935,056.20	165,736,604.17
	EIB/EEC LOANS						
617001	EIB RADIO Belize Rural Broadcast	1979004	\$544,573.21	54,572.60	5,565.80		454,472.20
617002	EIB Junior Secondary Schools	1980002	\$1,207,266.30	126,972.90	13,672.20		816,114.29
617003	EIB Belize International Airport Rehabilitation	1980003	\$709,850.40	44,895.00	4,832.50		
617004	EIB DFC Capital Shares 1	1983017	(\$13,495.89)	-			
617005	EIB DFC Capital Shares 11	1987001	\$79,443.39	91,770.30	3,706.30		723,557.87
617006	EEC Improvement of Hummingbird Highway	1988007	\$5,426,699.07	250,137.40	27,859.70		2,164,328.11
617007	EEC Belize City Hospital	1992002	\$7,179,732.76	283,650.80	52,563.40		2,658,441.10

	TOTAL DEBT TO EIB		\$15,134,069.24	851,999.00	108,199.90		6,816,913.57
	IBRD LOANS						
618001	IBRD 2945-BEL 2nd Road Rehabilitation		\$0.00	-			
618002	IBRD 2959-BEL Agriculture Credit & Export Dev.		\$0.00	-			
618003	IBRD 3422 Primary Education Project (A)	1992144	\$0.00	-			
618004	IBRD 3422 Primary Education Project (S)	1992003	\$0.00	472,329.59			
618005	IBRD 3667 City Infrastructure	1993012	\$3,128,481.15	4,598,219.70	156,210.00		4,453,291.32
618006	IBRD 4142-0 SIF	1997004	4,134,519.00	1,373,240.00	49,144.40		1,293,424.12
618007	IBRD 4142-1 SIF	1997004	\$0.00	1,527,648.29			255,106.02
618008	IBRD 4575-BEL	2000030	14,278,406.34	2,069,600.00	118,650.60		2,663,486.22
618009	Bank Municipal Development Project (IBRD) Loan -79580-BZ	2010005	1,568,327.10			1,000,000.00	
	TOTAL IBRD LOANS		\$23,109,733.59	10,041,037.58	324,005.00	1,000,000.00	8,665,307.68
	INTER-AMERICAN BANK LOANS						
619001	IDB 1017/OC-BL Land Administration	1997005	1,055,019.71	91,777.80	35,181.50		149,908.76
619002	IDB 1081/OC-BL Southern Highway	1998003	19,107,453.98	1,592,923.80	629,846.90		2,638,321.30
619003	IDB 999/OC (ESTAP)	1997003	2,932,467.86	266,666.60	83,778.60		1,627,824.82
619004	IDB 1189/OC-BL Moder.	1999005	4,407,784.40	326,588.00	120,990.50		399,179.68
619005	IDB1211/OC-BL	1999008	24,130,816.98	1,660,170.60	861,420.70		2,871,857.54
619006	IDB 1250/OC-BL Tourism Development Project	2000020	15,000,334.43	671,052.00	301,660.40	493,377.80	1,793,741.68

619007	IDB 1271/OC-BL Health Sector Reform Project	2000037	11,675,165.49	995,334.00	138,473.20	14,701.40	1,328,253.70
619008	IDB 1275/OC-BL Emergency Reconstruction Facility	2000025	30,047,644.42	1,998,684.60	1,113,405.30		3,563,704.30
619009	IDB 1322/OC-BL Land Management Programme	2001013	10,762,261.15	662,859.40	319,591.60		1,116,331.87
619010	IDB - US10M Loan Macroeconomic & Pub Fin	2006003	50,000,000.00		680,479.50		975,673.76
619011	Loan No. 2198 OC-BL-Social Policy Loan	2009011	15,000,000.00				
619012	IDB Loan 2060/OC-BL-Sustainable Tourism Project	2009004	991,238.00		123,917.30	1,489,882.10	
619013	IDB Project Loan No. 2056/OC-BL- Solid Waste Management	2009003	3,375,445.12		16,491.20	2,260,445.10	
619014	IDB Loan 2131/OC-BL-Emergency Road Rehabilitation Program	2009002	\$0.00	-	71,941.30	1,032,441.70	
619015	Loan - IDB Land Management Project Loan	2009012	1,413,700.00		12,352.80		
619016	IDB Loan 2208/OC-BL Agricultural Services Program	2009013	981,554.40			2,477,362.70	
	TOTAL IDB LOANS		\$190,880,885.94	8,266,056.80	4,509,530.80	7,768,210.80	16,464,797.41
	IFAD LOANS						
620001	IFAD TSFDP 172-BL		\$0.00	-			
620002	IFAD NO. 475 Resource Management	1999003	711,562.18	64,083.20	3,745.10		166,036.77
620003	IFAD LOAN NO. 769 - Rural Finance Program	2009007	1,050,122.64		1,847.60	1,050,789.10	
	TOTAL IFAD LOANS		\$1,761,684.82	64,083.20	5,592.70	1,050,789.10	166,036.77
	OPEC LOANS						
621001	OPEC Airport Loan #458P		\$0.00	-			
621002	OPEC PG-Big Fall Road #636P	1995003	\$196,568.10	333,320.00	23,488.40		352,536.10

621003	OPEC (SECTION II) #808P	2000034	3,298,789.46	400,000.00	161,880.60		580,080.56
621004	OPEC Southside Poverty Alleviation Loan	2006005	10,072,393.93		329,669.50	1,568,496.90	2,731,847.17
621005	OPEC Fund for International Development - Loan 951P	2003010	1,740,358.00	800,000.00	125,529.50		1,186,089.98
	TOTAL OPEC LOANS		\$15,308,109.49	1,533,320.00	640,568.00	1,568,496.90	4,850,553.81
	TOTAL MULTILATERAL DEBT		\$419,091,728.36	31,775,972.38	11,129,522.20	34,322,553.00	195,883,299.84
	COMMERCIAL BANKS						
	GOB NOTES						
622001	CITICORP US\$10M Bonds	1997007	\$8,999.88	-			
622002	CITICORP US\$12M Bonds	1998050	\$10,799.88	-			311,891.53
	TOTAL CITICORP		\$19,799.76				311,891.53
624001	ROYAL MERCHANT BANK	2000022	11,642,957.44				
624002	ROYAL MERCHANT BANK	2004005	\$0.00	-			
	TOTAL ROYAL MERCHANT BANK		\$11,642,957.44				
625001	BEAR STEARNS - REST.	2002002	11,656,000.00				
625002	BEAR STEARNS - REST.	2003012	14,330,000.00				
625003	BEAR STEARNS - REST. 2005/2006	2005002	17,118,711.06				
625004	Bear Stearns - 10 Year Note	2005001	515,929.20				
	TOTAL BEAR STEARNS		\$43,620,640.26				

	OTHER NOTES						
626001	CITIBANK - \$20M Bonds	2003009	-7,875.00	-			
626002	BANK OF NEW YORK - US BOND ISSUE 2029	2007001	1,082,029,361.00		66,138,624.00		46,877,541.94
623001	SOLOMON SMITH NOTES (\$29.1M)		\$0.00	-			
623002	YEN SWAP		\$0.00	-			97,037.86
	TOTAL OTHER NOTES		\$1,082,021,486.00		66,138,624.00		46,974,579.80
628001	PROVIDENT BANK - Vehicle Purchase		\$0.00	-			
628002	PROVIDENT BANK - 2nd Vehicle Loan	2001023	\$247.99	-			
628003	PROVIDENT BANK - Swan Project		\$0.00	-			
	TOTAL PROVIDENT BANK LOANS		\$247.99				
629001	ALLFIRST BANK - 2nd Loan (Electrification)	2001019	(\$871,664.28)	-			
629002	M & T Rural Electrification 3rd Load	2004007	857,345.35	1,730,136.00	72,879.10		1,803,015.06
630001	KBC BANK NV (JAN DE NUL & HYDROMAR S.A.L.	2001006	397,976.14				
631001	EXIM BANK - Supply of one Fire Truck	2001015	587.79				
632001	FIRST CARIBBEAN INTERNATIONAL BANK		\$0.00	-			
638001	COMMERZBANK		1,124,714.89				
	TOTAL OTHER COMMERCIAL LOANS		\$1,508,959.89	1,730,136.00	72,879.10		1,803,015.06

633001	GENTRAC - CFSC - NOTE 9147203	1999012	(\$1,812.77)	-			
633002	GENTRAC - CFSC - NOTE 9147206	2000002	(\$345.09)	-			
633003	GENTRAC - CFSC-NOTE 9155501		\$0.00	-			
	TOTAL GENTRAC LOANS		(\$2,157.86)				
	TOTAL COMMERCIAL DEBTS		\$1,138,811,933.48	1,730,136.00	66,211,503.10		\$49,089,486.39
	LOCAL LOANS						
640001	Capital Markets Financial Services		\$0.00	-			
641001	Loan-Belize Marketing and Development Corporation		(\$325,968.63)	-			
642001	CABEI Loan No. 1997- Rural Finance Program	2009008	980,000.00		51,789.10	980,000.00	
650001	Development Finance Corp		3,811,670.76				
651001	Guardian Life		1,000,000.00				
652001	BELIZE BANK - Marine Parade		237,622.43				
652002	BELIZE BANK - Hopeville Housing Project		547,636.64				
652003	BELIZE BANK - Cohune Walk		(\$6,574.77)	-			
652004	Atlantic Bank - San Pedro Airstrip		(\$64,071.73)	-			
652006	BWS Finance Ltd. Promissory Note		(\$15,626.78)	-			4,960,882.50
652008	Bank of Nova Scotia - Fort Street Tourism Village		(\$56,503.20)	-			
652009	ATLANTIC BANK SAN ESTEVAN PROJECT LOAN		(\$1,399,643.09)	-			

652010	Atlantic Bank - Dredging Land Reclamation		(\$35,794.14)	-			
660001	Treasury Bills		175,000,000.00				
66002	Treasury Notes		79,173,000.00				
660006	Treasury Bonds		5,000,000.00				
660007	Treasury Notes-2006		31,500,000.00				
660008	Belize Defence Bonds		\$0.00	-			
660016	Five Years 7.5% Treasury Notes Issue 11/10		25,037,664.00				
	TOTAL DOMESTIC DEBT		\$320,383,411.49		51,789.10	980,000.00	4,960,882.50
	TOTAL DOMESTIC DEBT		\$320,383,411.49		\$51,789.10	980,000.00	4,960,882.50
	TOTAL COMMERCIAL DEBTS		\$1,138,811,933.48	1,730,136.00	66,211,503.10	-	49,089,486.39
	TOTAL MULTILATERAL DEBT		\$419,091,728.36	31,775,972.38	11,129,522.20	34,322,553.00	195,883,299.84

**APPENDIX X
STATEMENT OF LOSSES**

**STATEMENT # 17 OF 2010 - 2011
STATEMENT OF LOSSES AND WRITE OFF**

This statement takes into account cases for losses which occurred during the period 1st April 2010 to 31st March 2011. It also includes all cases brought forward from Statement # 17 of 2009 – 2010 that have not been closed and therefore still remain outstanding as at 31 March 2011. Additionally, it takes into account all cases that were closed during the period 1 April 2010 to 31 March 2011, for losses which occurred prior to 1 April 2010.

With regard to Sections A & B of **Appendix I**, of the 116 cases brought to Notice, Settled or Incomplete, up to the time of preparation of this report, there were 45 instances in which the amount of loss was not stated. The remaining 71 cases, in which the amounts were stated, totaled \$844,857.62. Of this total, \$273,669.70 represents amounts from traffic accidents (78 total) as detailed in **Appendix II**. The balance of \$571,187.92 pertains to losses of stores or money through negligence, breakage, theft, fraud or other means.

Of the 116 cases brought to notice between 1 April 2010 and 31 March 2011, a total of 5 of these cases have been closed; 3 of them being traffic accidents. In 2 cases, the cost of damages to the vehicles (\$8,150.00) was recovered. In the other instance, there was no loss to the Government of Belize. Of the other 2 closed cases that were not Traffic Accidents, a total of \$22.50, the total cost of loss was recovered, and in the other case there was no loss to the Government of Belize.

Appendix III details all 86 cases brought forward and still outstanding from the 2009 - 2010 Statement. The total value of these cases is \$1,027,786.56.

A grand total of 197 cases are pending conclusion. For those instances where the amounts were stated, the total is \$1,864,471.68. Of these cases that are still outstanding, 111 are cases that were brought to notice between 1 April 2010 and 31 March 2011, with a total value of \$836,685.12.

Additionally, **Appendix IV** details 37 cases that were closed during April 2010 and March 2011, for losses which occurred prior to April 2010. In this category, the 30 cases for which amounts were provided, total \$24,817.83. A total of 9 of these cases resulted in recovery, a total value of \$11,708.00. Approval was granted for write off of 9 cases with a total value of \$13,109.83. Of the total 37 cases closed, there were 19 cases in which no loss occurred.

Compensations paid by the Government of Belize for the period 1 April 2010 to 31 March 2011 total \$1,232,830.68. The details of the compensations paid are shown on **Appendix V** attached.

APPENDIX X (A)
STATEMENT OF LOSSES

**CASES BROUGHT TO NOTICE SINCE 1 APRIL 2010 & SETTLED BEFORE
31 MARCH 2011**

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	ATTORNEY GENERAL		
	Magistracy		
1.	Attempted Robbery - Magistrate Court, Punta Gorda	\$0.00	Closed 11.3.11 (NO LOSS)
	17/06/2010 (317/139/18)		
	MINISTRY OF AGRICULTURE & FISHERIES		
	Fisheries Department		
2.	Traffic Accident BMPB-0147	\$5,050.00	Closed 24.1.11 (RECOVERED)
	28/04/2010 (317/175/26)		
	MINISTRY OF DEFENCE & IMMIGRATION		
	Immigration Department		
3.	Missing Immigration Office Visitors' Stamp	\$22.50	Closed 24.1.11 (RECOVERED)
	* 11/08/2009 (317/176/47)		* This case was not brought to notice until 31/1/11. It has to be reflected on the 2010-11 statement.
	MINISTRY OF HUMAN DEVELOPMENT & SOCIAL		
	TRANSFORMATION		

	Human Development Department		
4.	Traffic Accident BMPB-0063 * 06/04/2009 (317/123/132)	\$0.00	Closed 24.1.11 (NO LOSS) * This case was not brought to notice until 17/9/10. It has to be reflected on the 2010-11 statement. No repairs done, veh extensively damaged 2 mths later.
	MINISTRY OF POLICE & PUBLIC SAFETY		
	Police Department		
5.	Traffic Accident BZB-1596 & C-25034 22/06/2010 (317/117/862)	\$3,100.00	Closed 24.1.11 (RECOVERED)
	TOTAL	\$8,172.50	

B. CASES BROUGHT TO NOTICE SINCE 1 APRIL 2010 & STILL UNSETTLED AS AT 31 MARCH 2011			
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	ATTORNEY GENERAL		
	General Registry		
1.	Traffic Accident BZB-1767 07/09/2010 (317/138/14)	\$2,179.24	Awaiting Police Report.
2.	Traffic Accident BZB-1656 & DGA C-00718 15/11/2010 (317/138/15)	?	Awaiting Losses Report & Damage Assessment Report.

	Magistracy		
3.	Irregularities - San Pedro Magistrate Court	?	Awaiting Police Update.
	28/10/2010 (317/139/19)		
	MINISTRY OF AGRICULTURE & FISHERIES		
	Agriculture Department		
4.	Missing Cattle Squeeze - Central Farm	\$500.00	Awaiting Closure.
	06/05/2010 (317/128/581)		
	Agriculture Ministry		
5.	Traffic Accident BMPB-0097 & BZC-32862	\$8,746.66	Awaiting Closure
	* 03/02/2010 (317/128/582)		* This case was not brought to notice until 17/9/10. It has to be reflected on the 2010-11 statement.
6.	Traffic Accident CYB-1802	\$2,032.31	Awaiting Police Report.
	23/08/2010 (317/128/583)		
7.	Traffic Accident BMPB-0182 & CZLC-17801	?	Awaiting Losses Report & Damage Assessment Report.
	09/03/2011 (317/128/584)		
	Fisheries Department		
8.	Loss of 9MM Pistol S/N 064980 & 15 Rds Ammuni	\$1,500.00	Awaiting Recovery.
	* 05/11/2009 (317/175/27)		* This case was not brought to notice until 14/6/10. It has to be reflected on the 2010-11 statement.
9.	Traffic Accident BZB-1543	\$8,244.79	Awaiting info re: compensation.
	* 06/03/2010 (317/175/28)		* This case was not brought to

			notice until 14/6/10. It has to be reflected on the 2010-11 statement.
10.	Stolen Digital Camera & Generator * 14/04/2009 (317/175/29)	\$2,000.00	Awaiting Recovery. * This case was not brought to notice until 25/8/10. It has to be reflected on the 2010-11 statement.
11.	Traffic Accident BMPB-0147 09/03/2011 (317/175/30)	?	Awaiting Losses Report & Damage Assessment Report.
	C/F	\$25,203.00	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$25,203.00	
	MINISTRY OF DEFENCE & IMMIGRATION		
	Belize Defence Force		
12.	Traffic Accident 24BDF07 (Wayne Magdaleno) * 03/03/2010 (317/119/362)	?	Awaiting Losses Report & Damage Assessment Report. * This case was not brought to notice until 30/6/10. It has to be reflected on the 2010-11 statement.
13.	Traffic Accident BZC-30539 (Apolonio Shal) * 25/03/2010 (317/119/363)	?	Awaiting Losses Report & Damage Assessment Report. * This case was not brought to notice until 30/6/10. It has to be reflected on the 2010-11 statement.
14.	Traffic Accident 14BDF07 (Pte Noralez, K) 24/06/2010 (317/119/364)	\$5,649.15	Awaiting Losses Report.

15.	Traffic Accident 24BDF15	?	Awaiting Closure.
	10/05/2010 (317/119/365)		
16.	Burglary - BDF Headquarters	?	Awaiting Losses Report & Police
	9-12/07/2010 (317/119/366)		Report.
17.	Burglary - Fairweather Camp	?	Awaiting Police Update.
	31/07/2010 (317/119/367)		
18.	Traffic Acccident 15BDF05 & CYB-814	?	Awaiting Losses Report &
	12/05/2010 (317/119/368)		Damage Assessment Report.
19.	Traffic Acccident 22BDF90 & D-5230	\$400.00	Awaiting Police Update.
	09/09/2010 (317/119/369)		
20.	Traffic Acccident 22BDF90 & C-33073	?	Awaiting Police Update.
	14/09/2010 (317/119/370)		
21.	Traffic Accident DGA C-00718 & BZB-1656	\$10,000.00	Awaiting Police Update.
	15/11/2010 (317/119/371)		
22.	Traffic Accident 14BDF06 & C-20431	?	Awaiting Closure.
	04/07/2010 (317/119/372)		
23.	Traffic Accident ?BDF? & BZB-1658	?	Awaiting Losses Report &
	28/02/2011 (317/119/373)		Damage Assessment Report.
24.	Traffic Accident 05KH08 & BZC-30120	?	Awaiting Losses Report &
	23/01/2011 (317/119/374)		Driver's Report.
	Belize National Coast Guard		
25.	Traffic Accident BZB-1764	\$420.75	Awaiting Police Report.
	19/01/2010 (317/193/3)		
26.	Stolen Acer Aspire 3600 Laptop	\$2,000.00	Awaiting Recovery.
	* 30/12/2009 (317/193/4)		* This case was not brought to

			notice until 12/11/10. It has to be reflected on the 2010-11 statement.
27.	Damage to Windshield BMPC-1812	\$150.00	Awaiting Write Off.
	03/02/2011 (317/193/5)		
	C/F	\$43,822.90	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$43,822.90	
	MINISTRY OF DEFENCE & IMMIGRATION (Contd.)		
	Immigration Department		
28.	Fire - Immigration Department, Belize City	\$3,845.00	Awaiting Write Off.
	* 07/12/2009 (317/176/48)		* This case was not brought to notice until 31/1/11. It has to be reflected on the 2010-11 statement.
	MINISTRY OF EDUCATION		
	Education Department		
29.	Irregularities - Toledo DEC (Ofelia Gomez)	\$65,856.25	Awaiting Police Report & Losses Report
	17/08/2010 (317/110/98)		
30.	Traffic Accident BZB-1311	?	Awaiting Damage Assessment Report.
	14/04/2010 (317/111/263)		
31.	Robbery - Government Book Store	\$6,311.35	Awaiting Closure.
	28/08/2010 (317/111/264)		
	Youth for the Future		

32.	Salary O/Pyt - Joseph Card	\$28,350.00	Awaiting Recovery.
	* 1/2/2007 - 31/3/2008 (317/110/97)		* This case was not brought to notice until 10/3/11. It has to be reflected on the 2010-11 statement.
	MINISTRY OF FINANCE		
	Accountant General's Department		
33.	O/Pyt of Widow's Pension - Lily Maud Tucker	\$15,343.15	Awaiting Closure.
	13/04/2006		* This case was not brought to notice until 30/6/10. It has to be reflected on the 2010-11 statement.
	Customs Department		
34.	O/Pyt of Salary - Rigel Bowen, Pete Castillo, Kenmar	?	Awaiting Losses Report.
	King, Estelle Leslie & Therese Martinez		
	?/?/? (317/104/169)		
35.	Dishonoured Cheque not Recovered - Miguel	\$122,000.00	Awaiting Recovery.
	Briceno		* This case was not brought to notice until 18/3/11. It has to be reflected on the 2010-11 statement.
	* 03/02/2009 (317/104/170)		
	General Sales Tax Department		
36.	Burglary - Sales Tax Department - San Ignacio	\$50.00	Awaiting Police Update.
	4-6/02/2011 (317/191/3)		
	Income Tax Department		

37.	Traffic Accident BMPB-0048	\$0.00	Awaiting info re: compensation of other driver. GOB Veh no damage.
	16/06/2010 (317/105/74)		
	C/F	\$285,578.65	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$285,578.65	
	MINISTRY OF FINANCE (Contd.)		
	Income Tax Department		
38.	Damage to BZB-1763	\$56,375.79	Awaiting Police Report.
	22/09/2010 (317/105/75)		
	MINISTRY OF FOREIGN AFFAIRS & FOREIGN TRADE		
39.	Lost RCR Books Nos. 845602 - 846600	286.86	Awaiting Closure.
	* 19/08/2009 (317/178/32)		* This case was not brought to notice until 18/3/11. It has to be reflected on the 2010-11 statement.
	MINISTRY OF HEALTH		
	Health Ministry		
40.	Burglary - Western Regional Hospital	\$2,000.00	Awaiting final recommendation.
	* 13/10/2007 (317/116/643)		* This case was not brought to notice until 21/6/10. It has to be reflected on the 2010-11 statement.
41.	Traffic Accident BZB-1744	\$21,878.64	Awaiting update from Police.

	21/05/2010 (317/116/644)		
42.	Traffic Accident CYB-814 & 15BDF05	?	Awaiting Losses Report & Damage Assessment Report.
	12/05/2010 (317/116/646)		
43.	Traffic Accident BMPB-0026	\$13,569.68	Awaiting Police Update.
	24/09/2010 (317/116/647)		
44.	Damage to BZB-1570	?	Awaiting Losses Report & Damage Assessment Report.
	28/09/2010 (317/116/648)		
	MINISTRY OF HOUSING		
	Housing Department		
45.	Traffic Accident BZB-1296 & BZC-34782	\$400.20	Awaiting Police Update.
	07/09/2010 (317/112/98)		
	MINISTRY OF LABOUR, LOCAL GOVERNMENT & RURAL DEVELOPMENT		
	Labour Department		
46.	Traffic Accident CYB-1763 Labour Commissioner	?	Awaiting Losses Report & Police Report.
	13/08/2010 (317/122/29)		
47.	Traffic Accident CYB-1169	?	Awaiting Losses Report & Damage Assessment Report.
	14/09/2010 (317/122/30)		
48.	Traffic Accident BMPB-0204 & CYC-23747	?	Awaiting Losses Report & Damage Assessment Report.
	23/11/2010 (317/122/31)		
	C/F	\$380,089.82	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
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	B/F	\$380,089.82	
	MINISTRY OF LABOUR, LOCAL GOVERNMENT		
	& RURAL DEVELOPMENT (Contd.)		
	Labour Ministry		
49.	Embezzlement of Funds - Marlon Vasquez	?	Awaiting Losses Report & Police Report.
	1/2008 - 12/2010 (317/122/32)		
	Local Government		
50.	Alleged Fraud - Silver Creek Water Board	\$115,041.15	Awaiting Losses Report & Police Report.
	20/08/2010 (317/142/17)		
	MINISTRY OF NATURAL RESOURCES		
	Department of the Environment		
51.	Traffic Accident CYB-1769	\$25,000.00	Awaiting Police Update.
	11/05/2010 (317/177/235)		
52.	Traffic Accident BMPB-0023	\$1,950.00	Awaiting Police Update.
	03/06/2010 (317/177/236)		
53.	Damage to BMPB-0108	?	Awaiting Losses Report & Damage Assessment Report.
	20/06/2010 (317/177/237)		
	Natural Resources Ministry		
54.	Traffic Accident CYB-1772	\$30,000.00	Awaiting Police Report.
	12/08/2010 (317/177/238)		

	MINISTRY OF POLICE & PUBLIC SAFETY		
	Forensic Services		
55.	Traffic Accident BZB-1728 & BZC-31960 09/12/2010 (317/117/875)	?	Awaiting Police Report.
56.	Traffic Accident BZB-1728 & BZC-30469 14/10/2010 (317/117/877)	\$4,665.13	Awaiting Police Update.
	Police Department		
57.	Missing Purchased Vehicle Items * 12/11/2009 (317/117/852)	\$1,254.00	Awaiting Losses & Police Report. * This case was not brought to notice until 24/6/10. It has to be reflected on the 2010-11 statement.
58.	Unauthorized Cannibalization ?/?/? (317/117/853)	?	Awaiting Losses Report.
59.	Damage to BZB-1591 19/08/2010 (317/117/854)	?	Awaiting Write Off.
60.	Traffic Accident BMPB-0029 21/08/2010 (317/117/855)	\$30,000.00	Awaiting Police Update.
	C/F	\$588,000.10	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$588,000.10	
	MINISTRY OF POLICE & PUBLIC SAFETY		
	Police Department (Contd)		

61.	Loss of 9MM Revolver S/N-BFY9203	\$2,500.00	Awaiting Police Report.
	21/08/2010 (317/117/856)		
62.	Loss of .38 Service Revolver S/N-BUJ2549 & 6 Live	\$2,695.00	Awaiting Recovery.
	Rounds		* This case was not brought to
	* 29/10/2009 (317/117/857)		notice until 24/6/10. It has to be
			reflected on the 2010-11
			statement.
63.	Traffic Accident CYB-1810 & Guatemala R650CLN	\$2,633.00	Awaiting Closure.
	* 17/12/2008 (317/117/858)		* This case was not brought to
			notice until 27/9/10. It has to be
			reflected on the 2010-11
			statement.
64.	Loss of Firearm S/N-A263224	\$1,500.00	Awaiting Recovery.
	* 2/2007 (317/117/859)		* This case was not brought to
			notice until 28/9/10. It has to be
			reflected on the 2010-11
			statement.
65.	Loss of Police Service Revolver (WPC #169 Gayle Gibson)	\$1,543.00	Awaiting Recovery.
	* 10/05/2008 (317/117/860)		* This case was not brought to
			notice until 30/9/10. It has to be
			reflected on the 2010-11
			statement.
66.	Traffic Accident BZB-1404 & BMPB-0768 & C-15965	?	Awaiting Police Update.
	* 15/04/2009 (317/117/861)		* This case was not brought to
			notice until 28/9/10. It has to be
			reflected on the 2010-11
			statement.
67.	Traffic Accident BZB-1710 & C-31778	\$700.00	Awaiting info re:compensation.
	24/06/2010 (317/117/863)		
68.	Traffic Accident CYB-1471 & C-27743	\$3,350.00	Awaiting Police Update.
	28/06/2010 (317/117/864)		
69.	Unaccounted Funds - Special Duty	\$82,065.80	Awaiting Update.

	– Corozal		
	Police Department		
	27/04/2010 (317/117/865)		
70.	Traffic Accident BZB-1596 & C-25013	\$254.98	Awaiting Closure.
	* 26/12/2009 (317/117/866)		* This case was not brought to notice until 13/10/10. It has to be reflected on the 2010-11 statement.
71.	Loss of Mossberg 12-Guage Pump Action Shotgun	\$1,225.00	Awaiting Police Update.
	S/N-J264196		
	31/07/2010 (317/117/867)		
72.	Traffic Accident CYB-1753	?	Awaiting Losses Report & Damage Assessment Report.
	06/05/2010 (317/117/868)		
73.	Traffic Accident BZB-1710	?	Awaiting Losses Report & Damage Assessment Report.
	04/07/2010 (317/117/869)		
74.	Traffic Accident BZB-1747	\$12,800.00	Awaiting Police Update.
	* 19/2/2009 (317/117/870)		* This case was not brought to notice until 21/10/10. It has to be reflected on the 2010-11 statement.
	C/F	\$699,266.88	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$699,266.88	
	MINISTRY OF POLICE & PUBLIC SAFETY		
	Police Department (Contd)		
75.	Traffic Accident BZB-1773 & C-2983	\$375.00	Awaiting Closure.
	* 31/10/2008 (317/117/871)		* This case was not brought to notice until 22/11/10. It has to be reflected on the 2010-11

			statement.
76.	Traffic Accident BMPB-0038 & C-25706	\$400.00	Awaiting Closure.
	* 05/05/2009 (317/117/872)		* This case was not brought to
			notice until 22/11/10. It has to be
			reflected on the 2010-11
			statement.
77.	Traffic Accident BMPB-0038 & C-29666	\$550.00	Awaiting Closure.
	* 26/05/2009 (317/117/873)		* This case was not brought to
			notice until 22/11/10. It has to be
			reflected on the 2010-11
			statement.
78.	Traffic Accident BZB-1777	\$2,600.00	Awaiting Closure.
	* 01/03/2010 (317/117/874)		* This case was not brought to
			notice until 23/11/10. It has to be
			reflected on the 2010-11
			statement.
79.	Traffic Accident BZB-1302	?	Awaiting Recovery.
	* 14/01/2010 (317/117/876)		* This case was not brought to
			notice until 21/1/11. It has to be
			reflected on the 2010-11
			statement.
80.	Damage to BZB-1713	?	Awaiting Losses Report &
	14/10/2010 (317/117/878)		Damage Assessment Report.
81.	Traffic Accident CYC-29844 & SCC-8606	?	Awaiting Losses Report &
	17/12/2010 (317/117/879)		Damage Assessment Report.
82.	Traffic Accident BZB-1775 & BZC-31665	?	Awaiting Losses Report &
	27/01/2011 (317/117/880)		Damage Assessment Report.
83.	Traffic Accident C-33609 & BZD-6413	?	Awaiting Losses Report &
	09/02/2011 (317/117/881)		Damage Assessment Report.
84.	Traffic Accident BZB-1710	\$0.00	Awaiting Losses Report &
	05/01/2011 (317/117/882)		Damage Assessment Report.

85.	Traffic Accident BZB-1710 & C-16441	?	Awaiting Losses Report &
	27/02/2011 (317/117/883)		Damage Assessment Report.
86.	Traffic Accident BZB-1770 & BZC-37365	?	Awaiting Losses Report &
	27/02/2011 (317/117/884)		Damage Assessment Report.
87.	Traffic Accident BZB-1792 & CYC-18038	?	Awaiting info re: compensation.
	25/03/11 (317/117/885)		
88.	Traffic Accident BZB-1771 & C-2717	?	Awaiting Losses Report &
	03/11/2010 (317/117/886)		Damage Assessment Report.
89.	Traffic Accident BMPB-0146 & BZB-1549	?	Awaiting Losses Report &
	09/03/2011 (317/117/887)		Damage Assessment Report.
	C/F	\$703,191.88	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$703,191.88	
	MINISTRY OF PUBLIC UTILITIES, INFORMATION & BROADCASTING		
	Government Press Office		
90.	Traffic Accident BZB-1607	?	Awaiting Final Recommendation.
	15/04/2010 (317/109/18)		
	Postal Services		
91.	Traffic Accident CYB-1773	\$75.00	Awaiting Police Report.
	* 09/11/2009 (317/135/321)		* This case was not brought to notice until 23/6/10. It has to be reflected on the 2010-11 statement.

92.	Traffic Accident Mail Van BZB-1631	\$10,783.00	Awaiting Police Report.
	17/05/2010 (317/135/322)		
93.	Stolen Motor Cycle BZM-0301	\$1,900.80	Awaiting Police Report.
	14/09/2010 (317/135/323)		
94.	Shortage of Cash - Ladyville Post Office	\$1,641.25	Awaiting Closure.
	?/ 2010		
	Public Utilities Ministry		
95.	Traffic Accident BMPB-0150 & C-33300	?	Awaiting approval for write off.
	07/03/2011 (317/194/1)		
	MINISTRY OF TRANSPORT, COMMUNICATIONS		
	& NATIONAL EMERGENCY MANAGEMENT		
	National Fire Service		
96.	Traffic Accident BZB-1648 & D00073	?	Awaiting Police Update.
	27/01/2011 (317/115/68)		
97.	Damage to Windshield BZB-1678	?	Awaiting Police Report.
	29/01/2011 (317/115/69)		
98.	Damage to Ladder Truck BZB-1476	\$2,285.00	Awaiting Recovery.
	10/01/2011 (317/115/70)		
99.	Damage to Fire Truck BZB-1671	\$1,150.00	Awaiting Recovery.
	10/01/2011 (317/115/71)		
	National Emergency Management Organization		
100.	Break-In NEMO Office - Orange Walk	\$235.00	Awaiting Closure.

	* 22/03/2010 (317/192/2)		* This case was not brought to notice until 21/6/10. It has to be reflected on the 2010-11 statement.
	MINISTRY OF TRANSPORT, COMMUNICATIONS		
	& NATIONAL EMERGENCY MANAGEMENT		
	National Emergency Management Organization		
101.	Break-In NEMO Office - Orange Walk	\$4,800.00	Awaiting Closure.
	31/12/2010 (317/192/3)		
	C/F	\$726,061.93	

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	B/F	\$726,061.93	
	MINISTRY OF TRANSPORT, COMMUNICATIONS		
	& NATIONAL EMERGENCY MANAGEMENT		
	National Emergency Management Organization		
102.	Damage to Power Washer Pump	?	Awaiting info re: repairs.
	29/12/2010 (317/192/4)		
	Transport Department		
103.	Traffic Accident BZB-1353	?	Awaiting Losses Report.
	?/?/? (317/171/23)		
104.	Broken Windshield	\$561.38	Awaiting Closure.
	06/11/2010 (317/171/24)		
105.	Traffic Accident BMPB-0173 & CYC-11506	\$3,900.00	Awaiting Closure.

	04/11/2010 (317/171/25)		
106.	Shortage of Cash - Victoria Garnett * 17/03/2010 (317/171/26)	\$695.00	Awaiting Closure. * This case was not brought to notice until 13/4/10. It has to be reflected on the 2010-11 statement.
	MINISTRY OF TOURISM, CIVIL AVIATION & CULTURE		
	Civil Aviation Department		
107.	Traffic Accident BZB-1658 08/12/2010 (317/133/63)	\$200.00	Awaiting Police Report.
108.	Traffic Accident BZB-1658 & ?BDF? 28/12/2011 (317/133/64)	\$440.00	Awaiting Police Report.
	MINISTRY OF WORKS		
109.	Traffic Accident BMPB-0169 & OWD-00146 08/03/2011 (317/136/753)	?	Awaiting Losses Report & Damage Assessment Report.
110.	Damage to BMPB-0018 * 14/05/2009 (317/136/754)	\$1,200.00	Awaiting Police Report. * This case was brought to notice on 9/3/09. Hence it is on the 2009-10 Statement.
	NATIONAL ASSEMBLY		
111.	O/Pyt of Pension & Gratuity - Hon. Daniel Silva * 04/02/2003 -31/12/2009 (317/185/5)	\$103,626.81	Awaiting update on investigation. * This case was brought to notice on 15/2/11. Hence it is on the 2009-10 Statement.
	TOTAL	\$836,685.12	

APPENDIX X (B)**SUMMARY OF TRAFFIC
ACCIDENTS****ACCIDENTS REPORTED BETWEEN 1 APRIL 2010 &
31 MARCH 2011**

MINISTRY / DEPARTMENT	NO. OF CASES	COST OF REPAIRS		TOTAL AMOUNT	REMARKS
		STATED	NOT STATED		
ATTORNEY GENERAL & MINISTRY OF FOREIGN AFFAIRS & FOREIGN TRADE					
GENERAL REGISTRY	2	1	1	\$2,179.24	
MINISTRY OF AGRICULTURE & FISHERIES					
AGRICULTURE DEPARTMENT	3	2	1	\$10,778.97	
FISHERIES DEPARTMENT	3	2	1	\$13,294.79	(1) Closed
MINISTRY OF EDUCATION					
EDUCATION DEPARTMENT	1		1	?	
MINISTRY OF FINANCE					
INCOME TAX DEPARTMENT	2	1	1	\$56,375.79	
MINISTRY OF HEALTH					
HEALTH MINISTRY	3	2	1	\$35,448.32	

MINISTRY OF HOUSING \$ URBAN DEVELOPMENT					
HOUSING DEPARTMENT	1	1	0	\$400.20	
MINISTRY OF HUMAN DEVELOPMENT					
HUMAN DEVELOPMENT DEPARTMENT	1	0	1	?	Closed
MINISTRY OF LABOUR LOCAL GOVERNMENT & RURAL DEVELOPMENT					
LABOUR DEPARTMENT	2	0	2	?	
LABOUR MINISTRY	1	0	1	?	
MINISTRY OF NATIONAL SECURITY					
BELIZE DEFENCE FORCE	11	2	9	\$15,649.15	
NATIONAL COAST GUARD	2	2	0	\$570.75	
MINISTRY OF NATURAL RESOURCES					
NATURAL RESOURCES MINISTRY	4	3	1	\$56,950.00	
C/F	36	16	20	\$191,647.21	

APPENDIX X (C)

**SUMMARY OF TRAFFIC
ACCIDENTS**

**ACCIDENTS REPORTED BETWEEN 1 APRIL 2010 &
31 MARCH 2011**

MINISTRY / DEPARTMENT	NO. OF CASES	COST OF REPAIRS		TOTAL AMOUNT	REMARKS
		STATED	NOT STATED		
B/F	36	16	20	\$191,647.21	
MINISTRY OF POLICE & PUBLIC SAFETY					
FORENSIC SERVICES	2	1	1	\$4,665.13	
POLICE DEPARTMENT	25	11	14	\$56,762.98	(1) Closed
MINISTRY OF PUBLIC UTILITIES, INFORMATION & BROADCASTING					
GOVERNMENT PRESS OFFICE	1	0	1	?	
POSTAL SERVICES	2	2	0	\$10,858.00	
PUBLIC UTILITIES MINISTRY	1	0	1	?	
MINISTRY OF TOURISM, CIVIL AVIATION & CULTURE					
CIVIL AVIATION	2	2	0	\$640.00	
MINISTRY OF TRANSPORT, COMMUNICATIONS & NATIONAL EMERGENCY MANAGEMENT					
NATIONAL FIRE SERVICE	4	2	2	\$3,435.00	
TRANSPORT DEPARTMENT	3	2	1	\$4,461.38	
MINISTRY OF WORKS					
WORKS MINISTRY	2	1	1	\$1,200.00	
TOTAL	78	37	41	\$273,669.70	

APPENDIX X (D)

**CASES BROUGHT FORWARD
FROM STATEMENT 17 OF 2008-
2009 & 2009-2010
STILL OUTSTANDING AS AT 31
MARCH 2011**

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
	ATTORNEY GENERAL & MINISTRY OF FOREIGN			
	AFFAIRS & FOREIGN TRADE			
	Foreign Affairs			
1.	Stolen Cell Phone Motorola C-350	\$200.00	317/178/25	Awaiting Police Report.
	26/04/2008			
	General Registry			
2.	Traffic Accident BZB-1538 Toyota Prado	?	317/138/12	Awaiting Losses Report, Damage
	11/07/2008			Assessment & Police Report.
	Magistracy			
3.	Breakage Magistrate Court, Belmopan	\$2,620.00	317/139/16	Awaiting update on Police
	11 - 14/7/08			investigation.
4.	Alleged Theft - Dwayne Broaster	\$63,428.55	317/139/17	Awaiting Police Report
	03/06/2009			
	MINISTRY OF AGRICULTURE & FISHERIES			
	Agriculture Department			
5.	Damage to Vehicle CYB-1416	\$2,300.00	317/128/568	Awaiting Police Report.
	19/04/2008			

6.	Loss due to flooding - Agriculture Dept. S/Creek	\$68,255.00	317/128/569	Awaiting closure.
	31/5 - 2/6/08			
7.	Loss carpentry w/shop Central Farm	\$1,863.02	317/128/571	Awaiting Police Report.
	18/08/2008			
8.	Loss electrical wires Central Farm	\$8,000.00	317/128/572	Awaiting update on investigation
	11/08/2008			from Police.
9.	Loss of Canon Shot SD550 Camera (F. Maglorie)	\$600.00	317/128/577	Awaiting Police Report.
	3-4/01/2009			
10.	Traffic Accident BMPB-0005	?	317/128/580	Awaiting Losses Report & Damage Assessment Report
	02/10/2009			
11.	Traffic Accident BMPB-0148	\$5,110.50	317/175/25	Awaiting Write Off
	28/09/2009			
	MINISTRY OF EDUCATION & YOUTH			
	Education Department			
12.	Robbery - QUADS Belize City	\$13,953.01	317/111/261	Awaiting Write Off
	14/06/2009			
	MINISTRY OF FINANCE			
	Accountant General's Department			
13.	Suspected Fraud - Monica Escarpeta	\$398,843.46	317/103/91	Awaiting Outcome of Case.
	01/07/2009			
	C/F	\$565,173.54		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS

			REFERENCE	
	B/F	\$565,173.54		
	MINISTRY OF FINANCE (Contd.)			
	Finance Ministry			
14.	Traffic Accident BMPB-0059 & CYC-26663	?	317/102/31	Awaiting Losses Report & Damage Assessment Report.
	18/11/2008			
	General Sales Tax Department			
15.	Burglary Loss of Dell Computer General Sales Tax	\$1,877.72	317/191/1	Awaiting Police Report.
	14 - 16/02 2009			
16.	Burglary - Sales Tax Department - Dangriga	\$138.35	317/191/2	Awaiting Closure
	14-15/8/2009			
	Income Tax Department			
17.	Burglary - Income Tax Department - Dangriga	?	317/105/73	Awaiting Losses Report
	14/08/2009			
	MINISTRY OF FOREIGN AFFAIRS & FOREIGN TRADE			
18.	Damage to Vehicle CYB-1613	\$9,500.00	317/178/27	Awaiting Write Off
	30/07/2009			
19.	Damage to Vehicle BZB-1568 (Avilez)	\$12,000.00	317/178/29	Awaiting Outcome of Case.
	19/09/2009			
20.	Damage to Vehicle CYB-1812	\$300.00	317/178/30	Awaiting update on Repairs
	20-21/9/2009			

21.	Damage to Vehicle CYB-1487	\$3,000.00	317/178/31	Awaiting Closure
	09/12/2009			
	MINISTRY OF HEALTH			
22.	Traffic Accident BMP-0027	\$60,000.00	317/116/627	Awaiting action on recovery.
	25/06/2008			
23.	Traffic Accident BZB-1581	\$11,000.00	317/116/629	Awaiting update on case & info
	19/07/2008			on vehicle repairs.
24.	Traffic Accident BZB-1541	\$13,850.00	317/116/631	Awaiting information regarding
	11/07/2009			Compensation
25.	Traffic Accident BMPB-0058	\$1,189.42	317/116/632	Awaiting Outcome of Case.
	25/08/2009			
26.	Vandalization of Gov't Property - Old Rockview Hosp	?	317/116/633	Awaiting Losses Report & Police
	18/03/2009			Report.
27.	Traffic Accident TOLB-156	\$5,250.00	317/116/634	Awaiting update regarding
	01/11/2009			surcharge
28.	Traffic Accident CYB-1529	\$18,500.00	317/116/635	Awaiting information regarding
	25/08/2009			Compensation
29.	Traffic Accident BZB-1569	\$18,699.39	317/116/636	Awaiting Outcome of Case.
	29/10/2009			
30.	Traffic Accident BMPB-0086	\$5,835.50	317/116/638	Awaiting Police Report.
	07/01/2010			
	C/F	\$726,313.92		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS

	B/F	\$726,313.92		
	MINISTRY OF HEALTH (Contd)			
31.	Suspected Fraud WRH Alda Usher 02/12/2009	\$1,863.00	317/116/639	Awaiting Losses Report & Police Report
32.	Traffic Accident BMPB-0129 13/01/2010	\$600.00	317/116/640	Awaiting information regarding Compensation
33.	Burglary SRH Regional Manager's Office 26-27/2/2010	\$5,771.00	317/116/641	Awaiting Outcome of Case.
34.	Suspicious creation of Invoice WRHB-19258-23002- 813/3548/2009-10 06/01/2010	?	317/116/645	Awaiting Losses Report & Police Report
	MINISTRY OF HOUSING & URBAN DEVELOPMENT			
	Housing Department			
35.	Suspected Fraud - Melanie Gladden 30/04/2009	\$19,360.00	317/112/97	Awaiting Police Report.
	MINISTRY OF HUMAN DEVELOPMENT & SOCIAL TRANSFORMATION			
	Human Development			
36.	Traffic Accident BMPB-0063 27/07/2009	?	317/123/128	Awaiting Losses Report & Damage Assessment Report
37.	Traffic Accident BZB-1757 Hon. Juan Coy ?	?	317/123/129	Awaiting Losses Report & Damage Assessment Report

38.	Traffic Accident CYB-1597 & C-19127	?	317/123/130	Awaiting Losses Report & Damage
	09/09/2009			Assessment Report
39.	Traffic Accident CYB-1595	\$2,722.01	317/123/131	Awaiting Police Report
	25/03/2020			
40.	Suspected Fraud - Human Development Department	\$43,845.00	317/123/133	Awaiting outcome of case
	San Ignacio (Nestor Novelo)			
	MINISTRY OF LABOUR, LOCAL GOVERNMENT &			
	RURAL DEVELOPMENT			
	Labour Ministry			
41.	Traffic Accident CYB-1611	\$452.00	317/122/25	Awaiting information regarding
	13/07/2009			Compensation
	Labour Department			
42.	Burglary - Labour Department, Belize City	\$6,000.00	317/122/26	Awaiting outcome of case
	22/12/2009			
43.	Traffic Accident BMPB-0004	?	317/122/27	Awaiting Damage Assessment
	07/08/2008			Report
44.	Traffic Accident CYB-1763	\$0.00	317/122/28	Awaiting confirmation of
	19/03/2010			compensation to other driver. GOB
				veh sustained no damages.
	C/F	\$806,926.93		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
	B/F	\$806,926.93		

	MINISTRY OF LABOUR, LOCAL GOVERNMENT &			
	RURAL DEVELOPMENT (Contd.)			
	Rural Development			
45.	Traffic Accident CYB-1311 (Well Rig)	\$1,758,000.00	317/186/14	Awaiting outcome of case
	18/05/2009			
	MINISTRY OF NATURAL RESOURCES &			
	the ENVIRONMENT			
	Department of The Environment			
46.	Traffic Accident BMP B-0022 (Environment)	\$5,000.00	317/177/227	Awaiting Police Report.
	06/10/2008			
	Geological Services			
47.	Traffic Accident BZB-1641	\$46,400.00	317/143/4	Awaiting action on recovery.
	25/02/2009			
	Natural Resources Ministry			
48.	Damage to Windshield CYB-1790	\$550.00	317/177/226	Awaiting information on compensation to GOB.
	28/10/2008			
49.	Traffic Accident CYB-1600 (M. Rodriguez)	\$500.00	317/177/228	Awaiting Police Report.
50.	Traffic Accident CYB-1797	\$3,800.00	317/177/229	Awaiting update on status of case.
	18/12/2008			
51.	Traffic Accident CYB-1775	\$1,900.00	317/177/232	Awaiting information regarding recovery
	03/08/2009			
52.	Traffic Accident BMPB-0107	\$28,000.00	317/177/233	Awaiting Closure

	28/08/2009			
53.	Traffic Accident BMPB-0022	?	317/177/234	Awaiting Losses Report & Damage
	26/02/2010			Assessment Report
	MINISTRY OF POLICE & PUBLIC SAFETY			
	Forensic Department			
54.	Loss of Digital Camera & Power Point Projector	\$3,000.00	317/117/804	Awaiting update from Police on
	National Forensic Laboratory 08/05/2008			status of investigation.
	National Coast Guard			
55.	Traffic Accident BMPC-1812	\$2,337.95	* 317/193/1	Awaiting Closure
	05/11/2009		* Transfer from	
			317/117/847	
56.	Theft of Engine, Radio & Batteries from Coast	\$41,800.00	317/193/2	Awaiting information on recovery.
	Guard Vessel CG05			
	18/08/2009			
	Police Department			
57.	Traffic Accident BZB-1553 & BZC-4660 (PC D. Jimenez) 19/04/2008	\$2,275.00	317/117/801	Awaiting update on Police Investig. & information on repairs of vehicle.
	C/F	\$942,489.88		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
	B/F	\$942,489.88		
	MINISTRY OF POLICE & PUBLIC SAFETY			

	Police Department (Contd)			
58.	Traffic Accident BMP B-0037 (PC #510 O. Young & CPL J. Lisbey) 28/05/2008	\$7,273.00	317/117/803	Awaiting information on repairs of vehicle & recovery.
59.	Loss Firearm S/N 6D50530 (PC Q. Palacio) 30/08/2008	\$2,000.00	317/117/810	Awaiting information on recovery.
60.	Damage to BZB-1775 (PC #1063 C. Thomas) 22/09/2009	\$1,211.13	317/117/813	Awaiting information on recovery.
61.	Loss Police .38 Serv Revolver & 6 (.38) Live Rds (PC #616 D. Pech) 15/11/2008	\$2,701.36	317/117/822	Awaiting information on recovery.
62.	Traffic Accident BZB-1770 & A-1870 (PC 897 M. Stanford) 19/01/2009	\$650.00	317/117/823	Awaiting information on repairs of vehicle.
63.	Loss 9MM Pistol S/N EHY-6472 & 17 Live Rds (Cpl J. Shal) 08/02/2009	\$2,917.00	317/117/828	Awaiting information on recovery.
64.	Traffic Accident BZB-1594 & OWC-16568 (A. Cawich) 22/02/2009	\$8,696.91	317/117/830	Awaiting information on compensation.
65.	Traffic Accident BMP B-0036 & SIC-000192 (G. August) 19/03/2009	\$1,443.20	317/117/831	Awaiting update on case.
66.	Damage to CYB-1471 28/03/2009	\$220.00	317/117/834	Awaiting update from Police.
67.	Firearms unaccounted for - Belize City Police Dept. 19/05/2009	?	317/117/838	Awaiting Losses Report
68.	Traffic Accident CYB-1435 & SCC-3045 23/11/2008	\$2,360.00	317/117/839	Awaiting update on case.

69.	Traffic Accident BZB-1550 & CYC-21107	\$40.00	317/117/844	Awaiting information regarding
	16/12/2007			Compensation
70.	Traffic Accident BZB-1747	?	317/117/849	Awaiting Losses Report & Damage
	?			Assessment Report
71.	Damage to Vehicle BMPB-0052 (Omar Burns)	\$8,180.00	317/117/850	Awaiting information regarding
	02/09/2009			vehicle repairs
72.	Traffic Accident BMPB-0052 (Eric Flowers)	?	317/117/851	Awaiting Losses Report & Damage
	02/09/2009			Assessment Report
	MINISTRY OF PUBLIC SERVICE, GOVERNANCE			
	IMPROVEMENT, ELECTIONS & BOUNDARIES &			
	SPORTS			
	Public Service Ministry			
73.	Traffic Accident BMPB-0049	\$10,150.00	317/140/22	Awaiting Losses Report &
	31/10/2009			Police Report
	C/F	\$990,332.48		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
	B/F	\$990,332.48		
	MINISTRY OF PUBLIC UTILITIES, NATIONAL			

	EMERGENCY MANAGEMENT, TRANSPORT			
	& COMMUNICATIONS			
	Postal Services			
74.	Traffic Accident BZB-1631 (G. Hendy)	\$15,000.00	317/135/313	Awaiting final recommendation.
	16/09/2008			
75.	Damage to BZB-1601 (Hendy)	\$7,000.00	317/135/314	Awaiting update on Police
	21/11/2008			Investigation.
76.	Traffic Accident BZB-1631	\$1,075.00	317/135/316	Awaiting Closure
	02/09/2009			
77.	Burglary - Dangriga Post Office	\$3,165.20	317/135/317	Awaiting Closure
	31/03/2009			
78.	Suspected Fraud Rochelle Rivero - Caye Caulker	\$9,148.09	317/135/318	Awaiting outcome of case
	Post Office			
	05/02/2009			
79.	Burglary - Dangriga Post Office	\$45.00	317/135/319	Awaiting final recommendation
	14-15/8/2009			
80.	Traffic Accident Motorcycle BZM-0012	\$415.00	317/135/320	Awaiting Police Report
	06/10/2009			
	MINISTRY OF TRANSPORT, COMMUNICATIONS & NATIONAL EMERGENCY MANAGEMENT			
	National Emergency Management			
81.	Traffic Accident BZB-1422	?	317/192/1	Awaiting Losses Report, Damage
	?			Assessment & Police Report.

	Transport Department			
82.	Robbery - Transport Department, Belize City	\$606.00	317/171/22	Awaiting write off
	29/10/2009			
	MINISTRY OF WORKS			
83.	Traffic Accident BMP-0018 (Lennox Bradley)	\$350.00	317/136/747	Awaiting information on
	19/05/2008			compensation to GOB.
	OFFICE OF THE PRIME MINISTER			
84.	Traffic Accident BZB-1605	?	317/102/32	Awaiting Losses Report & Damage
	30/03/2009			Assessment Report
	NATIONAL ASSEMBLY			
85.	Traffic Accident BZB-1546 & BWEL vehicle	?	317/185/3	Awaiting Losses Report, Damage
	15/09/2008			Assessment & Driver's Report.
86.	Damage to BMPB-0110	\$649.79	317/185/4	Awaiting update on case
	20/02/2009			
	TOTAL	\$1,027,786.56		

APPENDIX X (E)

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS	COMMENTS
1.	25-26/12/96	1996	Agriculture	317/128/492			\$0.00	10.8.10	2010	Theft - CARICOM Stores - Agric Show Grounds	The stolen items were not the property of the GOB
2.	19/08/2008	2008	Agriculture	317/128/573	\$650.00			29.7.10	2010	Traffic Accident BMPB-0060	
3.	11/10/2008	2008	Agriculture	317/128/576		\$1,153.36		20.9.10	2010	Loss of Rear Windshield BZB-1577	
4.	06/03/2009	2009	Agriculture	317/128/579		\$750.00		29.7.10	2010	Damage to BMPB-0097	
5.	22/05/1996	1996	Customs	317/104/148			\$0.00	29.7.10	2010	Traffic Accident BZB-846 & BZC-4564	No record of Damage Assessment Report
6.	15/04/1996	1996	Customs	317/104/149			\$0.00	22.2.11	2011	Lost RCR No. 30399	No Loss to GOB
7.	22/11/2007	2007	Education	317/110/94			\$0.00	3.9.10	2010	Lost RCRs # 206201-206300 & 153101-153200	No Loss to GOB
8.	13/01/2010	2010	Education	317/111/262	\$750.00			3.9.10	2010	Traffic Accident CYB-1537	

9.	31/03/1997	1997	Family Court	317/187/1		\$163.36		16.8.10	2010	O/Pyt of Salary - Gary Renaeu	
10.	19/09/2001	2001	Finance	317/102/28			\$0.00	3.9.10	2010	Traffic Accident CYB-1301	No record of Damage Assessment
											Report
11.	07/01/2009	2009	Fisheries	317/175/22	\$600.00			3.9.10	2010	Loss of Digital Camera - Mauro	
										Gongora	
12.	04/07/2008	2008	Fisheries	317/175/23			\$0.00	29.7.10	2010	Traffic Accident BZB-1544 (Isaias	No record of Damage Assessment
										Majil)	Report
				C/F	\$2,000.00	\$2,066.72	\$0.00				
NO	DATE LOSS	YEAR	MINISTRY/	ACCT. GEN.	RECOVERY	WRITE	NO	CLOSURE	YEAR	PARTICULARS	COMMENTS
	OCCURRED		DEPARTMENT	REF		OFF	LOSS	DATE	CLOSED	OF LOSS	
				B/F	\$2,000.00	\$2,066.72	\$0.00				
13.	09/05/2009	2009	Fisheries	317/175/24	\$355.00			29.7.10	2010	Damage to BZB-1544 (Julio	
										Maaz)	
14.	11/12/2009	2009	Foreign Affairs	317/178/26		\$767.31		29.7.10	2010	Damage to Veh BMPB-0121	
15.	05/09/20009	2009	Foreign Affairs	317/178/28			\$0.00	14.3.11	2011	Damage to Veh BZB-	Veh not repaired

[illegible]

APPENDIX X (F)

NO.	DATE	TO WHOM PAID	PARTICULARS	AMOUNT
1.	16/3/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$121,129.63
2.	1/3/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$121,129.63
3.	1/2/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$121,129.63
4.	28/1/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$200,000.00
5.	26/1/11	Ryan Requena	Payment being claimant costs awarded in claim # 28 of 2008 - Ryan Requena V Attorney General as approved by Fin. Sec. Ref. GEN/5/01/11 (22) VOL. XIV dated 14/1/11	\$20,000.00
6.	26/1/11	Ellis Arnold Law Firm	Payment being claimant costs awarded in claim # 364 of 2010 - Paul Wade Jr. V Attorney General, the Commissioner of Police, Vidal Tikas & Laselle Martinez as approved by Fin. Sec. Ref: Gen/5/01/11 (28) VOL XIV dated 21/1/11	\$12,750.00
7.	24/1/11	Musa & Balderamos	Payment being claimant costs awarded in the suit # 1200/10 - Josue Itzab V Attorney General & Commissioner of Police as	

			approved by Fin. Sec. Ref: Gen/5/01/11 (21) VOL XIV dated 12/1/11	\$3,062.97
8.	17/12/10	Max Charles Orosco	Payment being compensation for claims against the Government of Belize & Karl Heusner Memorial Hospital as approved by the Prime Minister Ref: Gen/5/01/10 VOL XIII dated 17/10/10	\$5,000.00
9.	8/12/10	Musa & Balderamos	Claimant costs awarded in claim # 450 of 2005 - L & R Transfer Ltd. V Orange Walk Town Council & claim # 371 of 2005	
			L & R Transfer Ltd. V Orange Walk Town Council Ref. GEN/22/01/10 (91) Vol. III dated 26/11/10	\$22,713.25
10.	15/11/10	Varela's Auto Rental	Payment for (1) 2002 Grey Chevrolet Tracker License # C-25390 involved in an accident on the Southern Highway on	
			20/12/08 while on rental to the Government of Belize as per invoice dated 27/5/10 as approved by Ministry of Finance	
			Ref: GEN/61/01/10 (38) Vol. I dated 24/9/10	\$12,000.00
			C/F	\$638,915.11
NO.	DATE	TO WHOM PAID	PARTICULARS	AMOUNT
			B/F	\$638,915.11
11.	9/11/10	Oswald Twist	Payment for damages & cost - claim # 484 of 2003 Alfonso Casey V Belize Electricity Ltd. & Attorney General et al as approved by Ministry of Finance Ref: GEN/5/01/10 (116) Vol XIII dated 16/9/10.	\$54,410.57
12.	4/11/10	Lois Young Barrow & Co.	Final payment for Belize Foods & Transport Ltd. Re: Action No. 144 of 2001 as approved by Ministry of Finance Gen/5/01/10 (28) Vol. XII dated 15/10/10	\$529,505.00
13.	29/10/10	Dean R. Lindo	Payment for Romel Palacio being claimant costs awarded in Claim # 34 of 2007 Romel Palacio V Attorney General & Belize	

			Police Department as approved by Fin. Sec. Ref: GEN/05/01/10 (121) Vol. XIII. Dated 8/10/10	\$10,000.00
14	26/10/10	Financial Enterprize LTD.	Payment due to Financial Enterprize Ltd. being 7% interest on excess taxes paid for which refund was awarded by Income Tax Appeal Board on 18/7/10 via decision No. 3 of 2010. Interest calculated for period 15/8/08 to 31/10/10 as approved MOF Ref: GEN 33/01/10 Vol. v (83) Dated 28/09/10.	\$5,635.41
15	24/9/10	Santos Mahung	Payment due in terms of the termination agreement dated 8/9/10 between GOB, the board of Trustees of UB and Dr. Santos Mahung - President of UB as approved by Ministry of Finance. Ref: GEN/185/02 (03) Vol II Dated 23/9/10.	\$163,782.66
16	29/7/10	Candy Gonzalez	Payment due on behalf of BELPO for claim No. 302 of 2007: Belize Institute of Environment (Ministry of Nat. Resources) the Attorney General etal, as approved by Fin. Sec. payment awarded by Supreme Court of Belize on 18/6/10 Ref: GEN/5/01/10 (93) VOL XII dated 13/07/2010.	\$5000.00
17	21/7/10	Dean Lindo	Payment for Aldo Ayuso being claimant costs awarded in claim No. 897 of 2009 - Aldo Ayuso V Attorney Genaral etal, as approved by Fin. Sec. Ref: GEN/05/01/10 (94) VOL XIII dated 12/7/10.	\$7000.00
18	7/4/10	Lois Young Barrow & Co.,.	Second payment for Belize Food and Transport Ltd.Re: action No. 144 of 2001 as approved by Fin Sec. Ref: GEN/5/01/10 VOL XII (62) dated 7/4/10.	\$500,000.00
TOTAL				\$1,232,830.68
NO.	DATE	TO WHOM PAID	PARTICULARS	AMOUNT
1.	16/3/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref:	\$121,129.63

			Gen/5/01/11 (29) VOL XIV dated 28/1/11	
2.	1/3/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$121,129.63
3.	1/2/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$121,129.63
4.	28/1/11	Barrow & Company	Down payment towards claim # 795 Of 2009 - Sanitation Enterprizes Ltd. & the Commissioner of Sales Tax/Attorney General as approved by Ministry of Finance Ref: Gen/5/01/11 (29) VOL XIV dated 28/1/11	\$200,000.00
5.	26/1/11	Ryan Requena	Payment being claimant costs awarded in claim # 28 of 2008 - Ryan Requena V Attorney General as approved by Fin. Sec. Ref. GEN/5/01/11 (22) VOL. XIV dated 14/1/11	\$20,000.00
6.	26/1/11	Ellis Arnold Law Firm	Payment being claimant costs awarded in claim # 364 of 2010 - Paul Wade Jr. V Attorney General, the Commissioner of Police, Vidal Tikas & Laselle Martinez as approved by Fin. Sec. Ref: Gen/5/01/11 (28) VOL XIV dated 21/1/11	\$12,750.00
7.	24/1/11	Musa & Balderamos	Payment being claimant costs awarded in the suit # 1200/10 - Josue Itzab V Attorney General & Commissioner of Police as approved by Fin. Sec. Ref: Gen/5/01/11 (21) VOL XIV dated 12/1/11	\$3,062.97
8.	17/12/10	Max Charles Orosco	Payment being compensation for claims against the Government of Belize & Karl Heusner Memorial Hospital as approved by the Prime Minister Ref: Gen/5/01/10 VOL XIII dated 17/10/10	\$5,000.00
9.	8/12/10	Musa & Balderamos	Claimant costs awarded in claim # 450 of 2005 - L & R Transfer Ltd. V Orange Walk Town Council & claim # 371 of 2005 L & R Transfer Ltd. V Orange Walk Town Council Ref. GEN/22/01/10 (91) Vol. III dated	\$22,713.25

			26/11/10	
10.	15/11/10	Varela's Auto Rental	Payment for (1) 2002 Grey Chevrolet Tracker License # C-25390 involved in an accident on the Southern Highway on 20/12/08 while on rental to the Government of Belize as per invoice dated 27/5/10 as approved by Ministry of Finance	
			Ref: GEN/61/01/10 (38) Vol. I dated 24/9/10	\$12,000.00
			C/F	\$638,915.11
NO.	DATE	TO WHOM PAID	PARTICULARS	AMOUNT
			B/F	\$638,915.11
11.	9/11/10	Oswald Twist	Payment for damages & cost - claim # 484 of 2003 Alfonso Casey V Belize Electricity Ltd. & Attorney General et al as approved by Ministry of Finance Ref: GEN/5/01/10 (116) Vol XIII dated 16/9/10.	\$54,410.57
12.	4/11/10	Lois Young Barrow & Co.	Final payment for Belize Foods & Transport Ltd. Re: Action No. 144 of 2001 as approved by Ministry of Finance Gen/5/01/10 (28) Vol. XII dated 15/10/10	\$529,505.00
13.	29/10/10	Dean R. Lindo	Payment for Romel Palacio being claimant costs awarded in Claim # 34 of 2007 Romel Palacio V Attorney General & Belize Police Department as approved by Fin. Sec. Ref: GEN/05/01/10 (121) Vol. XIII. Dated 8/10/10	\$10,000.00
14	26/10/10	Financial Enterprize LTD.	Payment due to Financial Enterprize Ltd. being 7% interest on excess taxes paid for which refund was awarded by Income Tax Appeal Board on 18/7/10 via decision No. 3 of 2010. Interest calculated for period 15/8/08 to 31/10/10 as approved MOF Ref: GEN 33/01/10 Vol. v (83) Dated 28/09/10.	\$5,635.41
15	24/9/10	Santos Mahung	Payment due in terms of the termination agreement dated 8/9/10 between GOB, the board of Trustees of UB and Dr. Santos Mahung - President of UB as approved by Ministry of Finance. Ref: GEN/185/02 (03) Vol II Dated 23/9/10.	\$163,782.66

16	29/7/10	Candy Gonzalez	Payment due on behalf of BELPO for claim No. 302 of 2007: Belize Institute of Environment (Ministry of Nat. Resources) the Attorney General et al, as approved by Fin. Sec. payment awarded by Supreme Court of Belize on 18/6/10 Ref: GEN/5/01/10	
			(93) VOL XII dated 13/07/2010.	\$5000.00
17	21/7/10	Dean Lindo	Payment for Aldo Ayuso being claimant costs awarded in claim No. 897 of 2009 - Aldo Ayuso V Attorney General et al, as approved by Fin. Sec. Ref: GEN/05/01/10 (94) VOL XIII dated 12/7/10.	
				\$7000.00
18	7/4/10	Lois Young Barrow & Co.,.	Second payment for Belize Food and Transport Ltd. Re: action No. 144 of 2001 as approved by Fin Sec. Ref: GEN/5/01/10	
			VOL XII (62) dated 7/4/10.	\$500,000.00
			TOTAL	\$1,232,830.68

APPENDIX XI

STATEMENT OF ARREARS OF REVENUE

STATEMENT No. 11 OF 2010 – 2011 ARREARS OF REVENUE

This statement reflects Arrears of Revenue for the period ending 31 March 2011. From the Arrears of Revenue Returns received, at the end of March 2011, no return shows any money owing to the Government of Belize as arrears of revenue not collected to date.

Appendix I details the Arrears of Revenue totalling \$422,657,561.42 for the period ending 31 March 2011. This includes Arrears of Revenue Brought Forward from the year ending 31 March 2010 totalling \$176,898,815.47.

The below mentioned departments collected the following amounts on the arrears outstanding at the 31/3/2010:

• General Sales Tax Department -----	\$ 4,569,015.01
• Income Tax Department -----	<u>\$ 3,090,652.00</u>
Total	\$ 7,659,667.01

Therefore, from the Arrears of Revenue outstanding at 31 March 2010 the total **brought forward** is **\$176,898,815.47**.

The Ministry of Natural Resources and the Environment did not show in their returns, a separate total of amount collected on neither the total arrears outstanding at the end of March 2010, nor the total arrears outstanding at the end of March 2011 as prescribed on the Arrears of Revenue (Financial Order No. 89) form. Attached is a copy of the e-mail received from the IT Manager, Ministry of Natural Resources and the Environment.

Copies of the Arrears of Revenue Returns for period ending 31/3/11 are appended as **Appendix II**. Of the 16 Ministries/Departments that submitted Arrears of Revenue returns for the period ending 31 March 2011, only 3 reported Arrears of Revenue. The reported Arrears of Revenue as at 31/3/11 are:

• General Sales Tax Department -----	\$ 13,498,831.54
• Income Tax Department -----	\$123,463,461.00
• Natural Resources -----	\$108,796,453.41

The revenue departments that did not submit Arrears of Revenue Returns are listed on **Appendix III**. A total of 27 revenue departments did not submit Arrears of Revenue Returns.

No.	MINISTRY/DEPARTMENT	TYPE OF TAX OWED	BY WHOM OWED	AMOUNT OWED	PERIOD ARREARS	ACTION TAKEN TO RECOVER ARREARS OF REVENUE
					OUTSTANDING	
	B/F from 31 March 2010			\$176,898,815.47	B/F from 31/3/2010	
1.	Belize Defence Force	N/A	N/A	\$0.00	N/A	N/A
2.	Bureau of Standards	N/A	N/A	\$0.00	N/A	N/A
3.	Fisheries Department	N/A	N/A	\$0.00	N/A	N/A
4.	General Sales Tax	Sales Tax	See attached lists	\$13,498,831.54	as at 31/3/11	See lists attached
5.	Immigration & Nationality	N/A	N/A	\$0.00	N/A	N/A
6.	Income Tax	Income Tax	See attached lists	\$123,463,461.00	as at 31/3/11	See lists attached
7.	National Assembly	N/A	N/A	\$0.00	N/A	N/A
8.	National Meteorological Service	N/A	N/A	\$0.00	N/A	N/A
9.	Natural Resources	Lease - Rent	See attached lists	\$26,333,512.59	as at 31/3/11	See lists attached
		Land Tax	See attached lists	\$82,462,940.82	as at 31/3/11	See lists attached
10.	Office of the Prime Minister	N/A	N/A	\$0.00	N/A	N/A
11.	Ministry of Economic Dev.	N/A	N/A	\$0.00	N/A	N/A
12.	Ministry of Education	N/A	N/A	\$0.00	N/A	N/A
13.	Ministry of Defence	N/A	N/A	\$0.00	N/A	N/A
14.	Ministry of Foreign Affairs	N/A	N/A	\$0.00	N/A	N/A
15.	Ministry of Human Dev.	N/A	N/A	\$0.00	N/A	N/A
16.	Ministry of Public Service	N/A	N/A	\$0.00	N/A	N/A
			TOTAL	\$422,657,561.42		

MINISTRIES DEPARTMENT RETURNS

1. Belize Defence Force
2. Bureau of Standards
3. Fisheries Department
4. General Sales Tax
5. Immigration Department
6. Income Tax
7. National Assembly
8. National Meteorological Service
9. Natural Resources
10. Office of the Prime Minister
11. Ministry of Economic Development, Commerce & Industry & Consumer Protection
12. Ministry of Education
13. Ministry of Defence & Immigration
14. Ministry of Foreign Affairs
15. Ministry of Human Development & Social Transformation
16. Ministry of Public Service, Governance Improvement, Elections & Boundaries & Sports

MINISTRY/ DEPARTMENTS NON SUBMISSION OF ARREARS OF REVENUE

NO.	MINISTRY/DEPARTMENT
	<u>JUDICIARY</u>
1.	BELIPO
2.	General Registry
3.	Magistrate Court Belize City
4.	Magistrate Court Belmopan
5.	Magistrate Court Corozal
6.	Magistrate Court Dangriga
7.	Magistrate Court Orange Walk
8.	Magistrate Court Punta Gorda
9.	Magistrate Court San Ignacio
10.	Magistrate Court San Pedro
	<u>AGRICULTURE & FISHERIES</u>
11.	Central Farm Administration
	<u>FINANCE</u>
12.	Customs & Excise Department
13.	Supervisor of Insurance
	<u>HEALTH</u>
14.	Cayo District Health Service
15.	Corozal District Health Service
16.	Orange Walk District Health Service
17.	Stann Creek District Health Service
18.	Toledo District Health Service
19.	Medical Laboratory Services
	<u>HOUSING & URBAN DEVELOPMENT</u>
20.	Housing & Planning Department
	Natural Resources & The Environment
21.	Department of the Environment
22.	Forestry Department
23.	Geology Department
24.	Survey & Mapping
	<u>TOURISM & CIVIL AVIATION</u>
25.	Civil Aviation
	<u>YOUTH, SPORTS, INFORMATION & BROADCASTING</u>
26.	Youth For The Future
27.	Belize Broadcasting Authority