

OFFICE OF THE AUDITOR GENERAL
OF
BELIZE



REPORT
OF THE
AUDITOR GENERAL

FOR THE YEAR

APRIL 2011 TO MARCH 2012

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 2011/2012.

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,

Dorothy Ann Smith-Bradley Mrs.

Auditor General

31/10/2014

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CHAPTER 1

REPORT OF THE AUDITOR GENERAL OF BELIZE ON THE PUBLIC ACCOUNTS OF BELIZE FOR THE FINANCIAL YEAR ENDED 30TH APRIL, 2012 TO THE NATIONAL ASSEMBLY OF BELIZE REPORT ON THE FINANCIAL STATEMENTS

- 1.1 In accordance with Section 120 (4) of the Constitution of Belize and Section 16 of the Finance and Audit (Reform) Act No. 12 of 2005 the Financial Statements for fiscal period 2011/2012 have been audited. The Annual Report is comprised of a set of Financial Statements, that includes an abstract of heads of revenue and expenditure for the financial year compared with the estimates, a statement of assets and liabilities, detailed statements of heads and subheads of revenue and expenditure compared with the financial estimates, statement of expenditure in respect of public debt, statement of all losses and other statements as may be required by the National Assembly or the Public Accounts Committee submitted by the Accountant General along with a general report on the Office of the Auditor General for fiscal period 2011/2012.

ACCOUNTANT GENERAL'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

- 1.2 The Accountant General is responsible for the preparation and presentation of the Financial Statements that gives a true and fair view in accordance with International and Financial Reporting Standards. The accounts must show the full financial position of the Consolidated Revenue Fund and other public funds of Belize on the 31st day of March, 2012.

AUDITOR'S RESPONSIBILITY

- 1.3 The Auditor General's responsibility is to express an opinion on the financial Statements in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
- 1.4 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment. The auditor considers internal controls relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

BASIS FOR OPINION

- 1.5 As explained in the analysis of Financial Statement 2011/2012 twenty three commercial bank accounts presented for auditing were not reconciled. Bank statements from the financial institutions were not reconciled with accounts held with the Accountant General. Payroll Clearing Account (temporary account), used to transfer deposits to financial institutions, holds a significant amount of transactions which requires immediate reconciliation.

Adjusted budget column includes unapproved supplemental allocations made without the requisite approval from the National Assembly. Statement of Arrears of Revenue does not include arrears for some ministries.

- 1.6 Under ISSA 13.15.22, Appendix I. ii, Reconciliations are recommended. Had the reconciliation of the various accounts been done many elements in the accompanying financial statements would have been materially affected.

OPINION

- 1.7 In my opinion, the Financial Statements do not give a true and fair view of the Government's financial position as at March 31, 2012 in accordance with the Finance and Audit Reform Act, 2005.

Analysis of Financial Statements 2011/2012

Statement A - An Abstract by heads of revenue and expenditure for the financial year 2011/2012 compared with the estimates. Detail Financial Statement attached at Appendix "II " pg. 141

- 1.8 The examination of this statement revealed that actual recurrent revenue showed an excess of \$18,136,683.00. Projection for some cost centers showed significant variances to actual revenue.

GOVERNMENT OF BELIZE STATEMENT OF CONSOLIDATED FUND FOR 2011/2012

HEAD OF REVENUE		APPROVED ESTIMATES 2011/2012	ADJUSTED BUDGET 2011/2012	ACTUAL 2011/2012
Recurrent Revenue		(771820,083)	(771820,083)	(789956,766)
Capital Revenue (inclusive of Financing)		(169373,502)	(169373,502)	(131606,472)
Total Consolidated Fund Revenue		(941193,585)	(941193,585)	(921563,237)
Recurrent Expenditure		729553,301	746333,579	722086,062
CAP2 Expenditure		47993,840	91029,376	74699,017
CAP3 Expenditure		112240,046	156528,821	78946,184
Less: Total Expenditure		889787,187	993891,776	875731,262
(Surplus) Deficit for the Year		(51406,398)	52698,191	(45831,975)

- 1.9 Notes were not provided to explain the variation in actual revenue and expenditures as is required by IPSAS.

Documentation of analysis for recorded figures by the ministries is important as it provides for effective projections (growth and rate) and budgetary forecasting that would determine the direction of future trend. Variations can be an indication that methodologies utilized by ministries to produce forecasts are not reliable.

Statement B - A statement of the assets and liabilities at the close of the financial year 2011/2013, including the balance in the Consolidated Revenue Fund: Detail Financial Statement attached at Appendix "III" pg.150

- 1.10 In line with IPSAS 1.3.32(c)(iii) Audit requested a listing of all bank accounts held by the government however the Treasury could not provide the requested information. Therefore bank balances presented could not be verified because,
 - i) Total bank accounts were not presented
 - ii) Reconciliations were not presented.
- 1.11 Twenty five (25) bank accounts, held by the Central Bank of Belize on behalf of the Government of Belize, have been presented on Statement B, however, the Treasury was unable to provide any evidence that those bank accounts have been reconciled for the audited period.
- 1.12 Twenty three (23) Commercial Bank Accounts were presented for auditing but there was no evidence to substantiate that those accounts were reconciled
- 1.13 Cash balances for three Sub-Treasuries on Smart Stream did not correspond with cash balances on the respective daily reports.

District sub-Treasury	Bank Balances on Dail Report	Bank Balances on Smart Stream report Manager & Statement	Differences
San Pedro	134,941.06	111,313.57	23,627.49
Stann Creek	297,189.31	3,159,144.09	2,861,954.78
Belmopan	2,169,810.47	2,448,317.55	278,507.08

- 1.14 Advance balances (miscellaneous, employee and municipalities) - closing balances differed from the opening balances for advances therefore the statement balances could not be verified.
- 1.15 There have been no real efforts demonstrated to recover outstanding balances for dishonored cheques. The account has increased by \$449,862.22.
- 1.16 At the inception of the Smart Stream Financial System a Suspense Account was used to hold transactions that could not be readily analyzed and posted because of the lack of relevant source documents among other reasons. The Suspense Account is almost a half of total assets and presents a material concern. The Accountant General is being urged to make every effort to start the reconciliation process for the Suspense Account.
- 1.17 Payroll Clearing Account is used as a temporary holding account for payroll transactions that are to be forwarded to financial institutions. Any balance reflecting in the Payroll clearing account can be indicating,
- i) That the expense/cost centre account was not debited to initiate the payment,
 - ii) That the second part of the transaction was not forwarded to the receiving institution hence it is held up in the payroll clearing account and,

- iii) That payments are made from the payroll clearing account to institutions without debiting the respective cost centres. Payroll clearing account #803011 now stands at 11,774,528.99 and it is recommended that this situation be addressed immediately.

Statement C- Statement of Special Fund: Detail Financial Statement attached at Appendix "IV" pg. 151

POLICE REWARD FUND

- 1.18 This fund was changed to the Police Welfare Fund via Part IV Section 33 of the Police Act. In addition to this, a new Special Fund was introduced in 1999 with the Regulations in 2000 known as The Police Trust Fund. This new fund was not recognized by the ministry and so monies that should have been deposited into this account were placed in the Police Reward Fund (Welfare Fund) until 2014.

This fund is being managed from a below the line account that has not been reconciled for many years. Some transactions in the account are not in line with the Act. For e.g. the Act states that withdrawals should not exceed \$4,000.00 annually however, a withdrawal in the amount of \$53,000.00 in one day was seen without the proper authorization from the Minister responsible for Police.

CASCAL BV – NEW SHARE PURCHASE

- 1.19 Cascal is the company that originally bought over Belize Water Services Ltd from the Government of Belize. As a result of this, Cascal BV and the Government of Belize entered into an agreement on August 12, 2005.

This agreement was for that the Government of Belize to buy back from Cascal BV, \$33,072,550 of the issued share capital of Belize Water Services Ltd. at BZ \$1.50 per share payable in US Dollars

- 1.20 This agreement stated that a down payment was to be made in the amount of US \$14,882,647.50 on October 3, 2005. The final installment of \$14,977,427.71 was made but was not brought to account resulting in a material omission.

Statement D - Statement of Arrears of Revenue: Detail Financial Statement attached at Appendix "x" pg. 225

- 1.21 Submissions made by some of the ministries and departments are incomplete. Arrears of Revenue represent moneys owing to the Government. The findings have a material effect and must be addressed immediately.
- 1.22 The report received from Accountant General's Department showed that forty-two (42) entities were sent memoranda requesting arrears of revenue list. Thirty (30) entities did not submit any arrears of revenue returns. Six (6) entities submitted nil returns and the other six (6) entities submitted their returns with arrears totaling \$296,062,730.01. Despite the Accountant General's efforts to get compliance from the ministries some entities did not comply. We contacted entities that were not complying with the Accountant General's request and 35 submitted their Arrears of Revenue Returns directly to the Office of the Auditor General.

- 1.23 Some Accounting Officers (Chief Executive Officers, Heads of Departments Directors, and Administrators) and Finance Officers were not cognizant of their responsibilities in recording, reporting and collecting Arrears of Revenue in accordance with the Financial Orders 89-97. A number of entities were unaware of the entity's arrears of revenue and as a result are not enforcing collection.

Statement E - Statement of Saving Bank: This statement was not presented for audit.

Statement F - Detailed Statement of Actual Revenue and Expenditure compared with Estimates for 2011/2012. Detail Financial Statement attached at Appendix "VIII" pg.169

- 1.24 Approved estimated for recurrent Expenditure was \$729,553,301.00. Supplemental allocation was \$16,780,278.00. Supplemental allocations are reflected in the adjusted budget column however, approvals from the National Assembly were not presented.

Statement G - Statement of Public Debt: Detail Financial Statement attached at Appendix "IX" pg.213

- 1.25 The Ministry of Finance has made considerable efforts to ensure that the Accountant General's Office bring to account authorized public debt payments. However, Audit found instances whereby the Commonwealth Secretariat Debt Recording and Management System (CS-DRM) used to record loan payments, managed by the Central Bank of Belize, did not reconcile with the Accountant General's Financial Statements. There were instances whereby interest payments recorded by the Central Bank differed from the payments recorded in Smart Stream. Some principal payments also did not reconcile and disbursements recorded in the CS-DRMS were different.

A Public Debt report is being submitted to the Accountant General's Department for review of findings and necessary amendments.

Statement H -Statement of Losses: Detail Financial Statement attached at Appendix "XI" pg.229

1.26 This statement takes into account cases for losses which occurred during the period 1st April, 2011 to 31st March, 2012. It also includes cases brought forward that have not been closed and therefore still remain outstanding as at March 2012 as follows:

Compensations 2011/2012	1,205,890.18
Cases Brought to notice (unsettled)	177,412.26
Traffic Accidents	150,439.52
Cases brought forward from 2010/2011	3,731,583.92
Closures during fiscal period that occurred before 2011: recovered	235,035.43
Write off	339,260.32

CHAPTER 2

INTRODUCTION AND MATTERS OF SPECIAL IMPORTANCE

Introduction

- 2.1 In accordance with Section 120 (4) of the Constitution of Belize and Section 16 of the Finance and Audit (Reform) Act No. 12 of 2005 the Annual Report for fiscal period 2011/2012 is being presented to the Minister of Finance for presentation to the National Assembly.
- 2.2 The Annual Report is comprised of a set of Financial Statements presented by the Accountant General for auditing along with a general report on the Office of the Auditor General for fiscal period 2011/2012. It includes summaries of audit findings for various Ministries and Departments conducted during the course of the fiscal period.
- 2.3 Audits conducted by the Office of the Auditor General are designed to provide reasonable assurance to the National Assembly that Government's accounts are being managed in accordance with the appropriation law passed by the National Assembly and that the Financial Statements are free of material misstatements.
- 2.4 The Fiscal Transparency and Responsibility Regulations, Statutory Instrument No. 95 of 2010, states that the government intends to enhance its fiscal transparency and accountability in the conduct of its affairs.

The aim is to bring greater transparency and integrity to Government's operations in line with recognized international standards. The 2011/2012 set of Financial Statements has been presented utilizing the International Public Sector Accounting Standards IPSAS (cash flow). The Financial Statements presented by the Accountant General deviated from IPSAS (cash flow) and were presented as a hybrid i.e. some statements were presented using accrual basis while others cash basis.

2.5 The Office of the Auditor General is a member of the International Organization for Supreme Audit Institution (INTOSAI). INTOSAI is the umbrella organization for the external government audit community. INTOSAI provides professional and technical cooperation to Supreme Audit Institutions (SAI) through its regional working groups. The Office of the Auditor General-Belize's SAI is a member of the Caribbean Organization for Supreme Audit Institution (CAROSAI) and the Organization for Latin and Central America Supreme Audit Institution (OLACEF). Both organizations are regional working groups of INTOSAI.

2.6 The Office of the Auditor General's SAI has adopted the International Standards for Supreme Audit Institution (ISSAI). In line with the ISSAI other regulations are used such as the Finance and Audit Reform Act 2005, International Public Sector Accounting Standards (IPSAS), administrative directives and the Constitution of Belize.

- 2.7 Under an INTOSAI initiative the United Nations Public Service Forum has included a call for the incorporation of SAI's independence and capacity building as well as the improvement of the public accounting system. These are significant elements of its post-2015 Development Agenda.
- 2.8 One of Belize SAI's main objectives is to raise the profile of the Office through advocacy. This goal will be realized through, the Office's efforts to provide, assurance and quality services. However, to attain this objective there are some matters of special importance being highlighted because they remain an obstacle to public financial management in attaining greater efficiency and economy. This requires urgent attention if the Office is to function effectively.

Matters of Special Importance

2.9 I want to place emphasis on issues that are of particular concern to me:

- Auditing time frame for financial statements
- Office Independence
- Parliamentary support
- Executive Stewardship
- Lack of Human Resources

Auditing time frame for financial statements

2.10 The timeframe for submission of the annual report to the Minister of Finance requires an amendment. Financial Statements submitted by the Accountant General for auditing are not fairly presented with a level of acceptable assertion. The required controls are not in place. Ministries and Departments do not have internal audits or other controls in place to monitor day to day financial activities. The percentage of examination conducted through auditing reveals material misstatement.

2.11 Reports on the Financial Statement findings are sent to the Accountant General for verification and correction. The process requires time for the accountant General to verify findings before making adjustments, of which, the Auditor General's time frame of ninety days cannot take into consideration. Therefore, the submission of the annual report does not reflect some responses to queries made which should form a part of the final report.

Independence of the Office of the Auditor General

2.12 As was stated in my Annual report for 2010/2011, The Office does not have the means to be truly independent. My Office can only be objective and effective if it is independent of the audited entities and is protected against outside influence. The independence the Office of the Auditor seeks has three folds:

- Organizational independence whereby the SAI's independence is guaranteed in the constitution or legislation as it relates to sovereignty in matters of human resources, transfers and appointments.
- Functional Independence whereby audit powers are embedded along with penalties for violators in the Constitution and Finance and Audit Act.

**Legal immunity for the Auditor General is entrenched in the Constitution and the Finance and Audit Act.*
- Financial Independence, Audit's budget should be earmarked separate or given the first call on the budget. The examination of accounts and services are becoming more technical in nature and requires professional services which are sometimes not available in the public service. Funds needed to audit some of these issue areas such as pharmaceuticals and various consultancies require prior approval by the Ministry of Finance.

Parliamentary support

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

- 2.13 Supreme Audit Institutions have oversight bodies, such as the Public Accounts Committee, that works in assisting with the Office's objectives. The Committee's active role would lend credibility to the Audit Office operations.
- 2.14 The Public Accounts Committee plays a vital role in safeguarding the interest of the Legislature in the expenditure of public funds. The PAC can be viewed as one of the main links in public financial management and is Government's Watchdog.
- 2.15 The important work conducted by the Office of the Auditor General does not have an effective channel of accountability for Ministries and Departments to implement recommendations arising from our audits. An effective Public Accounts Committee would actualize the expected outcomes of our reports.

Executive Stewardship:

- 2.16 The Executive Branch is tasked with the responsibility of governing the efficient and effective operations of the country's resources. The Executive ensures that the objectives set by the legislature are met. Therefore, it is of utmost importance that the Executive be more vigilant, abreast of government's operations and held accountable when expected outcomes are not actualized.

2.17 I take this opportunity once again, sound the alarm on the following issues related to the stewardship of the Executive as outlined in my previous report.

- The Accountant General has too many responsibilities to effectively monitor financial controls of the government. This set of responsibilities should be assigned to an independent unit that would also monitor the day to day financial activities for all Ministries and Departments.
- Accounting and Finance Officers need to keep abreast of their role and responsibilities in public sector management and accountability. The Government still continues to suffer significant loss because of the lack of regard for regulations, procedures and accountability.
- There are still no internal audit units within the government service. Internal Audit provides a systemic approach to improve and evaluate the effectiveness of risk management processes required in any governance system.

CHAPTER 3

General Recurring Audit Issues

3.1 The following issues have been discussed in previous Auditor General's Annual 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

3.2 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 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 factors are leading to any increase in arrears and what should be done to effectively address the situation.

Records Management is inadequate.

3.3 The Government of Belize is attempting to improve its accounting standards and guidelines for financial reporting. As a result, GOB is moving towards the adopting the International Public Sector Accounting Standards -IPSAS. Hence, Ministries and Departments must keep current updated records.

Ministries and 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.

- 3.4 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 human resources and suitable infrastructure.
- 3.5 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 to maintain, preserve and to make readily accessible records on demand.

Computerized Accounts lack pertinent information

- 3.6 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 and Departments implemented various systems without consultation with the Audit Office as required.

Bank Accounts are still not reconciled

- 3.7 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 bank accounts have not been reconciled.

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

- 3.8 Below the line accounts are items that are not specifically budgeted for in the annual estimates of revenues and expenditures, but that can be accessed when the need arise for special purposes. Financial Order # 536 outlines that Accounting Officers shall forward to the Accountant General as soon as possible after the January 1, 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 for numerous departments and ministries were not reconciled for the fiscal year 2011/2012. Without conducting these reconciliation exercises, GOB does not have a true position of its financial situation.

Contracts are drawn after completion of jobs

- 3.9 We found that, contrary to the Finance and Audit Act and Contractor General Act, 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 must desist from circumventing systems that are put in place for safeguarding government property and funds and ensure compliance with statutory regulations.

Inventory management of assets continues to be deficient

- 3.10 Each year, the Government spends millions of dollars acquiring equipment, furniture and other items such as computers and photocopying machines. 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 and inventory is still unsatisfactory

- 3.11 Ministries and Departments invest millions of dollars on stores and inventory related to their respective activities; For example, hospitals stock pharmaceuticals and medical supplies in stores and inventory, The Ministry of Works stores/inventory keep spare parts for vehicles and bitumen for the construction of roads.

- 3.12 Our audits showed that, again in 2011/2012, the accounting for stores is most unsatisfactory: departments did not properly maintain stores ledgers; others did not record items received or issued; **reckless purchasing of weekly and monthly supplies were observed.** Others did not take proper security measures. In general, Officers did not take the management of stores seriously.
- 3.13 It is important that maximum security, equal to that of cash, be given to stores and that proper recording be maintained. Unless this is done, government will continue to suffer losses from this source.

Control over the Use of Government Vehicles is extremely poor

- 3.14 Audit inspections once more revealed Accounting Officers lack of control over the use of government vehicles: logbooks were not properly maintained, odometers were not working or odometer readings were usually lacking. Purpose of journeys were often omitted or not authorized. Average miles per gallon run for each month were not computed regularly nor verified by Accounting Officers to satisfy themselves that vehicles were running economically. Consequently, private runs and misuse remained undetected.

Public Accounts Committee

- 3.15 The Legislature of the Government of Belize reserves itself the duties to ensure that public funds are spent for the purpose for which it was intended and that it was spent economically and efficiently.

This is done through the Public Accounts Committee (PAC), which is a Sessional Select Committee of the House of Representative, appointed when the House of Representative first meets after any general elections or immediately after. This committee consists of six members (four from the government side and two from the opposition) with the chairman chosen from the opposition. Its duties include a review of my Annual Report on the accounts of the Government of Belize. It is also tasked to review other accounts laid before it by the House of Representatives. In cases of excess expenditure referred to by the Minister of Finance, the PAC can also review and recommend to the Committee of Supply whether such expenditures should be allowed to be charged to the Public Funds of Belize.

- 3.16 The PAC is expected to work closely with my office and may review any aspects of submitted reports which serve as a vessel for the exposure of waste, inefficiency and all forms of corrupt or incompetent administration and mismanagement. Its function is not to criticize policy of the Government but to ensure that the appropriation law is executed as intended. Although it is concerned with the past its criticisms and recommendations can have direct effect on future practices and procedures. It is therefore important that it be a forceful and efficient body.
- 3.17 While the PAC is being revitalize there are yet some obstacles impeding it from achieving efficiency to ensure full impact of its purpose.

The composition of the PAC is widely debated and as was noted in the Reporter Newspaper of November 27, 2012 the Legal Advisor to the Ministry of Finance supports the view on the structural change of the PAC. I firmly believe that for the PAC to be effective structural change is essential.

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.

4.1 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.

SUB-TREASURY DANGRIGA

SUSPECTED FRAUD-TWO CASHIERS- SUB-TREASURY DANGRIGA- \$17,031.00

4.2 The Accountant General of Belize reported to us that there was evidence to indicate that there were two cashiers, at the Sub-Treasury in Dangriga, who cancelled a number of electronic copies of receipts after the originals were issued to persons making payments to the Sub-treasury.

- 4.3 We subsequently initiated a special investigation with the following objectives:
1. To determine whether accounts and essential records had been faithfully and properly maintained.
 2. To determine the possible loss to the Government of Belize
 3. To determine whether specific fraud(s) had been perpetrated.
 4. To gather evidence to prove or disprove the fraudulent act.
 5. To assess the internal controls available and identify weaknesses if any.

What we examined

- 4.4 We scrutinized the Sub-treasury's electronic receipts in the Government Integrated Cashiering System (GICS) for the period 1st March 2011 to 6th September 2011. The records of several Government departments were examined to verify if these reversed receipt numbers were seen as valid in the accounting records and associated documents kept. We also visited persons who allegedly made payments to the Sub-treasury to obtain original electronic receipts thereby confirming that they had indeed made such payments.

Observations

Ninety-Three (93) receipts totaling seventeen thousand and thirty-one dollars (\$17,031.00) were verified as fraudulently reversed by two Cashiers

- 4.5 We examine the Sub-treasury's electronic receipts for the period 1st March 2011 to 6th September 2011 and found a vast number of receipts, issued by two cashiers, were subsequently reversed in GICS (Government Integrated Cashiering System) after original receipts had already been issued to persons making payments at the Sub-Treasury. The receipts were not re-created and accounted for in the daily receipt transactions in the GICS. Ninety-three (93) receipts totaling Seventeen Thousand and Thirty-One Dollars (**\$17,031.00**) were verified as fraudulently reversed by the two cashiers. **Table 1** below shows the number and value of the total receipts that were reversed by the individual Cashiers.

Table 1:

Name of Cashier	Number of Receipts Reversed	Total Amounts Reversed as Verified
Cashier 1	80	\$14,650.00
Cashier 2	13	\$2,381.00
TOTAL	93	\$17,031.00

Information gathered from other government departments confirmed our findings at the Sub-treasury

- 4.6 We visited several government departments to examine relevant records to verify if these reversed receipt numbers were seen as valid in the accounting records and associated documents kept. The investigation revealed that receipts reversed in Government Integrated Cashiering System (GICS) had already been issued to the public and to Government Departments, which were used to obtain various goods and services from the Government of Belize.

Therefore, the departments responsible for offering these goods and services on presentation of these receipts were satisfied that the monetary value recorded on them had already been deposited into the Government Treasury, when in fact these monies were not accounted for in the daily receipt transactions at the Sub-Treasury.

Below shows the list of these Departments including the number of receipts reversed and total value.

Table 2:

Department	Number of Receipts	Total Amount
Immigration & Nationality Department (Dangriga)	72	\$13,510.00
Commissioner of Police (Dangriga)	9	\$1,712.00
Savannah Forest Station (Independence)	9	\$743.00
Postmaster General (Dangriga)	2	\$685.00
Agriculture Department (Hope Creek, Stann Creek)	1	\$381.00
Total	93	\$17,031.00

Original copies of the electronic receipts totaling Three Thousand Eight Hundred and Eighty Two Dollars (\$3,882.00) were obtained from persons who made payments.

4.7 We travelled to Dangriga Town and to various villages in the Stann Creek District to locate individuals who had received original receipts, from the Sub-Treasury, which were subsequently reversed in GICS.

Original receipts totaling Three Thousand Eight Hundred and Eighty Two Dollars (\$3,882.00) were obtained. These receipts were proof that these persons made payments

and got their receipts. Therefore the cashiers should have never reversed the copies of these receipts in the GICS.

One cashier apparently forged the signature of the other cashier

4.8 There were several receipts seen that recorded Cashier 1 as the Cashier logged in but the signature appears to be Cashier 2. These included one (1) valid and two (2) reversed receipts as listed at **Table 3** below. This observation brings into question whether Cashier 1 forged Cashier 2's signature on these receipts, or, whether Cashier 1 was allowed to operate in Cashier 2's Profile when the receipts were created. Cashier 2 had already abandoned her post and was not interviewed at the time of the Audit.

Table 3:

Date	Name	Amount	Receipt Number	Cashier Logged In GICS	Signature appears as	Type
8-April-2011	Payee 1	\$12.00	492000	peterscd	Cashier 2	Valid
17-Jun-2011	Payee 2	\$2,000.00	529411	peterscd	Cashier 2	Reversed
24-Jun-2011	Payee 3	\$400.00	532930	peterscd	Cashier 2	Reversed

Officers with supervisory access to GICS were not careful when conducting reversal of receipts

4.9 The Officers with supervisory access to GICS, which enabled them to reverse these valid receipts either, did so negligently or fraudulently. We also confirmed that Supervisory Access was given to a First Class Clerk and Cashier 1 on occasions when the Acting Finance Officer was absent.

However, the investigation revealed that the Finance Officer also reversed many of the receipts issued to the public for monies that had already been received by the two Cashiers.

We noted weaknesses in GICS and in the Internal Control at the Sub-Treasury, Dangriga

4.10 Although the intent of the Cashiers to defraud the Government of Belize was present, a feature in the GICS gave them the opportunity. After an original receipt was printed for issue to the person paying, the Cashier was able to generate a re-print of that valid receipt and it would still have been printed as an original receipt. One Cashier and the Acting Finance Officer were aware of this feature. The Cashiers made two prints of a valid receipt, gave the person paying one of the originals and took the other to the Supervisor to be reversed in GICS. The GICS Administrator from the Accountant General's Office in Belize City did not correct this apparent glitch in the GICS until September 12, 2011. The re-print feature, which was available to all Cashiers at the Sub-Treasuries, was de-activated. The Treasury and CITO (Central Information Technology Office) were also in the process of redesigning a re-printed receipt to ensure that all re-prints would be identified by the word "Re-Print" or "Copy" printed across the face of the receipt.

4.11 Furthermore, the Daily Cash Balance Detail, which lists the various valid transactions for the day does not contain/reflect the reversed receipts in the report. To view receipts reversed for the day the Supervisor would have to access a separate report (the Accountant General's Reversed Receipt Report).

In the case of the Dangriga Sub-Treasury, if the reversed receipts were listed in the Daily Cash Balance Detail the Supervisor would have been readily aware of the number of receipts that had been reversed and not re-entered in GICS for the day. The Supervisors at the Treasury in Belize City would also have been aware of this irregularity and would have been alerted on realizing the frequency and quantity of reversed receipts.

Discussion with Ag Finance Officer

- 4.12 On the 7th and 23rd September 2011 we asked the Finance Officer why she would reverse receipts on the request of the Cashier. She responded saying that on several occasions Cashier 1 would say she made an error on the receipt. The Finance Officer would advise her to be more careful when creating a receipt to which Cashier 1 would answer that she is not perfect.
- 4.13 The Finance Officer was told that in many cases receipts made for services at the Immigration Department were reversed although there appeared to be no error on the receipts. She said that in those cases Cashier 1 would tell her that the Officer at the Immigration Department requested two receipts instead of one if the payment was for more than one family member or service. She was also told that the individual needed to make the payment at the Immigration Department in Belmopan instead.

- 4.14 The Finance Officer was asked whether she made sure that the individual paying was still present at the time the Cashier requested a reversal of receipt. She said that on some occasions she would look and see someone waiting at the Cashier's window and would reverse a receipt based on the information given to her by the Cashier. She said she was aware that a receipt could be re-printed but never thought that the Cashiers would trick her into reversing a receipt for which they had already received payment.

Interview with Cashier 1

- 4.15 On 23rd September 2011 Cashier 1 was the Cashier at the time the majority of receipts were reversed during the Audited period. We asked her for what reasons she would approach the Supervisor to request that a receipt be reversed. She responded saying that she did not remember.
- 4.16 Cashier 1 was told that her name appeared numerous times as the Cashier on the days several receipts were reversed and she was shown a document with a list of reversed receipts with her name listed as the Cashier. She was asked again why receipts were requested for reversal so frequently by her and she responded saying that she would request a reversal after she had created and printed a receipt and the person paying would not have the sum of money the receipt was made out for.

- 4.17 Cashier 1 was told that our investigation revealed that in numerous cases the person who made the payment had already given her the money or cheque and left with an original receipt and then the same receipt was subsequently reversed in GICS. She was asked why she would make such a request knowing that she had already collected monies for the receipt. She hesitated then said that she did not remember. She was reminded of the previous case with CGA and the \$1,500.00 receipt that was reversed by her on July 12, 2011. She responded saying that on that day the Cashier 2 could not balance so she was only helping her out.
- 4.18 Cahier 1 was asked if at any time she was left with an excess in cash after she had requested that a receipt be reversed. She responded saying that she did not remember on which days but that Finance Officer would be aware of any excess cash she would have before she was aware.
- 4.19 When asked if at any time she was aware that someone was using her profile to create receipts she said after much delay that she suspected such. She was asked with whom and when she suspected such activity but again she said that she did not remember.

Recommendations:

4.20 As a result of our findings we made the following recommendations

- * The Accountant General should deal with the loss Seventeen Thousand and Thirty-One Dollars (\$17,031.00), in accordance with Financial Order # 603.

- * Frequent checks, as a principle of Internal Control and highlighted in Financial Orders # 554 & 556 should be implemented by the Accountant General, the Accounting Officer for the Sub-Treasuries. Continuous vigilance is needed to ensure the efficiency of the Sub-Treasury's system of Internal Control, especially in the execution of Surprise Cash Checks as stipulated in Financial Order #560.

- * There must be convincing proof of the need to reverse a receipt before it is done by the Supervisor, who should ensure that an original receipt has not already been issued to the payer but that the receipt presented for reversal is in reality "spoilt" as directed in Financial Order #58.

- * Several valid original receipts were seen in the Receipt Transaction File but they were not signed and stamped by the Cashier. It could be that individuals paying left without their original receipt or that these receipts were re-printed in an effort to have them reversed also. A printed notice

needs to be exhibited at the Sub-Treasury Dangriga, as should be in all places that receive public money, as stipulated in Financial Order # 84.

- * Several Reversed Receipts relating to Police Special Duty and Liquor License Extensions in Rural Stann Creek could not be verified since the Independence Southern Formation (ISF) responsible for issuing extensions did not record the receipt numbers on their documents.

A system needs to be implemented at the ISF to ensure that receipt numbers are recorded on the forms issued for services provided, which would also help to generate an Audit trail.

GENERAL SALES TAX OFFICE

SUSPECTED FRAUD- SECOND CLASS CLERK - \$2,313.46

4.21 On October 14, 2011, we began a special investigation at the Department of General Sales Tax, Belize City. Management of the Department had informed us that they discovered four (4) different instances of suspected financial irregularities.

4.22 The objectives of the special investigation were:

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

What we examined

4.23 We scrutinized the four (4) electronic receipts and traced them to the daily cashier balance (cashbook). The daily cashier balance reveals what was accounted for in a respective day. We also met with the staff of the Central Information and Technology Office (CITO), who assisted us in identifying how the specific transactions may have occurred.

4.24 Other relevant documents such as pay-ins lodged at Treasury, Belize City were also scrutinized. In addition we conducted fieldwork to obtain original copies from clients as the need arose.

Findings

4.25 Our inspection unearthed that accounts and essential records were not faithfully and properly maintained. Original receipts differed from the copies held at the Treasury Department. One original receipt appeared as cancelled in the daily cash balance while another original receipt did not show up in the daily cash balance.

Information on two original receipts did not agree with the information on relevant duplicate copies of receipts held at the Treasury Department

4.26 We noted two (2) receipts where the originals differed from the copies held at the Treasury Department. Using firstly a copy of the original obtained by the Department of General Sales Tax from relevant clients, we visited the Treasury Department on October 19, 2011 to obtain copies of said receipts attached to the Department's pay-ins. We noted the following differences at Table 1:

TABLE 1

CUSTOMER ORIGINAL RECEIPT NUMBER	DATE	AMOUNT ON RECEIPT (\$)	RECEIPT NUMBER COPY SENT TO TREASURY	DATE	AMOUNT ON RECEIPT AND DAILY CASH BALANCE (\$)	DIFFERENCE (\$)
1067068	14/03/2011	\$768.72	1067118	14/03/2011	\$318.72	\$450.00
1064395	15/12/2010	\$2,901.00	1064427	15/12/2010	\$1,559.00	\$1,342.00
TOTAL UNACCOUNTED FOR						\$1,792.00

- 4.27 We visited CITO on October 17, 2011, and they noted that original receipt 1067068 was not printed using SIGTAS since it did not appear on the table that records all printed receipts. CITO concluded that this receipt might have been fabricated or created using the testing environment and not the production (active) environment. CITO clarified though that no cashier is allowed to use the testing environment to create anything since this database is used to test new screens and for training purposes. Unfortunately, when using the testing environment, receipts can be created and issued to clients and record of these transactions would be lost after CITO recovers information from the production environment.
- 4.28 Receipt 1067068 was never cancelled or reversed in the system. It simply does not exist in SIGTAS. The cashier however entered a transaction for this taxpayer and printed receipt 1067118 at 2:19 pm for a lesser amount. Receipt 1067118 was recorded and found in the daily cash balance for that day.
- 4.29 The Cashier at the time was a Second Class Clerk and both her profile username and signature appears on the alleged fabricated receipt as cashier. The first checker was a First Class Clerk and second checker was her Supervisor.

- 4.30 We also requested CITO to verify whether original receipt 1064395 was printed using SIGTAS. CITO confirmed that this receipt was indeed printed using SIGTAS and was legitimate except that this transaction had been reversed (cancelled) and therefore the customer's original receipt was null and void in the system. CITO noted that the Assistant Commissioner of Sales Tax reversed the receipt at 1:45 pm with reason being double entry of same amount. Due to this reason it was possible that no printed receipt was shown to Assistant Commissioner of Sales Tax.
- 4.31 We were informed that reversals are done when the cashiers made errors. However, there must be a valid reason to request a reversal accompanied by a source document such as the printed receipt depending on the nature of the error. In addition, reversals are to be done immediately after the error has occurred. In this particular situation/instance, the transaction occurred at 10:14 am and was not reversed until 1:45 pm.
- 4.32 Further scrutiny revealed that the cashier entered another transaction for this taxpayer and printed receipt 1064427 at 11:12 am. Receipt 1064427 was also recorded and found in the daily cash balance for that day. In this case both receipts seem to be legitimate and printed using SIGTAS however one was cancelled and the other was recorded as payment made by the client.

- 4.33 The cashier at the time was the same Cashier and both her profile username and signature appears on the receipt as cashier. The first checker was a First Class Clerk and the second checker was her supervisor.

One original receipt appeared as cancelled in the daily cash balance

- 4.34 Using firstly a copy of the original obtained by the Department of General Sales Tax from the relevant client, we visited the Treasury Department on October 19, 2011 to obtain a copy of said receipt attached to the Department's pay-ins. We noted the following at Table 2:

TABLE 2

CUSTOMER ORIGINAL RECEIPT NUMBER	DATE	AMOUNT ON RECEIPT (\$)	RECEIPT NUMBER COPY SENT TO TREASURY	DATE	AMOUNT ON RECEIPT AND DAILY CASH BALANCE (\$)	DIFFERENCE (\$)
1070261	20/06/2011	\$371.21	NONE		0	\$371.21

- 4.35 Review of the daily cash balance revealed that the abovementioned receipt was reversed (cancelled), therefore client's original receipt is null and void. Being it a cancelled receipt, both original and copy of this receipt should have been marked cancelled and forwarded along with the pay-in to the Treasury. These were not found at the Treasury.

- 4.36 We visited CITO on October 17, 2011 to verify whether this receipt was printed using SIGTAS. CITO verified that this was a legitimate receipt and printed using SIGTAS however the Program Coordinator cancelled it. In addition, there was no reason given for the reversal.
- 4.37 In this case, the Program Coordinator should have been provided with a source document such as the original and copy of the receipt already marked cancelled before she did the reversal. We note that there is no guarantee that the Cashier does not print the receipt before asking the Program Coordinator to reverse a transaction. The Program Coordinator simply depends on the “post-it” paper as evidence to support the reversal and on the integrity of the Cashier to show her the printed receipt if indeed one was printed. In addition, when the receipt is printed and actually shown to the Program Coordinator, this is not marked cancelled prior to the reversal by the cashier. The tendency is to place cancelled receipts inside the Cashier’s drawers to later on be destroyed or thrown away.
- 4.38 Receipt 1070261 was stated as cancelled in the daily cash balance for that date however it seems to have passed without questioning with the first checker and second checker at the Department of Sales Tax, as well as at the Pay-in Section, of the Treasury Department. We noted that there was no original and copy attached as required for all cancelled transactions and in accordance with Financial Order 59.

4.39 The Cashier at the time was the same Second Class Clerk and both her profile username and signature appears on the original receipt as cashier. The first and second checkers were her supervisors.

An amount relating to one original receipt was altered and the figure was not reflected in the daily cash balance

4.40 Using firstly a copy of the original receipt 1068743 obtained by the Department of General Sales Tax from the relevant client, we visited the Treasury Department on October 19, 2011 to obtain a copy of the said receipt attached to the Department's pay-ins. We noted the following at Table 3:

Table 3

CUSTOMER ORIGINAL RECEIPT NUMBER	DATE	AMOUNT ON RECEIPT (\$)	RECEIPT NUMBER COPY SENT TO TREASURY	DATE	AMOUNT ON RECEIPT AND DAILY CASH BALANCE (\$)	DIFFERENCE (\$)
1068743	9/05/2011	0 and altered in ink to show \$150.25	NONE		0	\$150.25

4.41 Financial Order 58 states "No alteration of any type whatever shall be made on a receipt. When a form is spoilt, it shall not be destroyed, but shall, together with all copies, be cancelled with the word "CANCELLED" written across it.' Furthermore, Financial Order 577 states that alterations, erasures and superimpositions are prohibited.

Although Financial Order 58 and 577 stipulates that no alterations are permitted on receipts, we noted that the receipt was printed with a zero amount and had on it the figures \$150.25 hand written in blue ink and initialed with S.P. This receipt was not seen entered in the daily cash balance for that date. Copy of this receipt was also not seen at the Treasury Department as part of the pay-in submitted by the Department.

4.42 We visited CITO on October 17, 2011 to verify whether this receipt was printed using SIGTAS. They noted that this receipt was not printed using SIGTAS and was not found in the table of printed receipts. CITO concluded that this receipt might have been fabricated or created using the testing environment.

4.43 The cashier at the time was the same Second Class Clerk and both her profile username and signature appears on the alleged fabricated receipt as cashier. The first checker was a First Class Clerk and second checker was an Administrative Officer.

TOTAL UNACCOUNTED FOR AMOUNTED TO \$2,313.46

4.44 The total unaccounted for is therefore Two Thousand Three Hundred Thirteen Dollars and Forty-Six Cents (\$2,313.46) as shown at Table 4.

Table 4

QUESTIONABLE TRANSACTIONS	AMOUNT
Original receipts differing from copies held at the Treasury Department	\$1,792.00
Original receipt appearing as cancelled in the daily cash balance	\$371.21
Original receipt not showing in the daily cash balance	\$150.25
Total Unaccounted for	\$2,313.46

4.45 Alteration of records or documents and presenting false information is a type of fraud. This occurs whenever anyone knowingly and willfully falsifies a material fact or makes a false or fictitious representation that results in economic or financial loss to the party to whom the false representation has been made. In this case, receipts were manipulated and therefore differed from copies held at the Treasury Department.

Receipts were cancelled to reflect non-payments and receipts were issued to customers and were not reflected in the daily cash balance.

We obtained receipts from four persons during our fieldwork

4.46 We conducted field visits, as part of a confirmation procedure, whereby individuals would confirm with their original receipts what was actually paid. We were able to locate all four individuals. The summary of our results are shown at Table 5.

TABLE 5

RECEIPT NUMBER	DATE	AMOUNT	AMOUNT AS PER DAILY CASH BALANCE	DIFFERENCE	ATTACHMENT NO.
1067068	14/03/2011	\$768.72	\$318.72	\$450.00	1
1064395	15/12/2010	\$2,901.00	\$1,559.00	\$1,342.00	2
1070261	20/06/2011	\$371.21	0	\$371.21	3
1068743	9/05/2011	0 and altered in ink to show \$150.25	0	\$150.25	4

4.47 We noted that all individuals came into office and made payments and did not receive any receipt through the mail. The individuals received certified copies of originals for their book keeping purposes.

We interviewed the Second Class Clerk who was the Cashier during the days the irregularities occurred.

4.48 On October 19, 2011 we conducted an interview with the Second Class Clerk whose profile as cashier and signatures were related to all the receipts in question. We asked her to bring in a witness but she declined to do so.

4.49 We showed the Second Class Clerk receipt number 1068746 dated May 9, 2011 paid by taxpayer 11211566 of amount One Hundred Fifty Dollars and Twenty-Five Cents (\$150.25). This receipt was altered from \$0.00 to \$150.25 in ink and had initials S.P. We asked the Second Class Clerk if those were her initials and handwriting and she agreed that they appear to be hers.

We asked the Second Class Clerk why she altered the receipt and she replied she did not know receipts were not supposed to be altered.

We informed her that when errors are made in receipts that these should be cancelled and a new one should be created for the customer and that both the original and copy must be marked cancelled and attached to the daily cash balance and used for the end of day balancing.

- 4.50 The Second Class Clerk stated that she was following the norm of previous cashiers of altering receipts and that in many instances she acted as per instruction of the Program Coordinator who has told the cashiers to throw away cancelled receipts. She also stated that at no time did any of her supervisors inform her that she needed to keep cancelled receipts or should not make any alterations on receipts. She added that at times she would allow two other Second Class Clerks to collect cash using her profile especially during the lunch hour. Such instructions also came from her supervisor.

- 4.51 In addition, the Second Class Clerk would in advance sign blank receipts and stamp them. A practice she claimed she inherited from previous cashiers.

We informed her that during the investigation it was found out that this receipt could have been fabricated since it was not found in the system as part of the printed receipts for that date nor was it reflected in the daily cash balance. Therefore, that the amount was unaccounted for.

The Second Class Clerk stated that she does not understand how it won't show up in the system any at all and that she does not accept responsibility for the unaccounted funds.

- 4.52 We proceeded to show the Second Class Clerk receipt number 1067068 dated March 14, 2011 paid by taxpayer 00247766 for amount Seven Hundred Sixty-Eight Dollars and Seventy-Two Cents (\$768.72) and informed her that this receipt does not correspond with the receipt presented for pay-in at the Treasury Department. She was also shown/informed that the receipt actually submitted for this taxpayer, for the same date, was receipt number 1067118 with/ for amount Three Hundred Eighteen Dollars and Seventy-Two Cents (\$318.72).
- 4.53 The Second Class Clerk stated that receipt 1067068 had to be a cancelled receipt and she does not understand how the client could have obtained it. She further detailed that what could have transpired was that she asked the Program Coordinator to reverse it and that she probably deleted it instead and that's why it no longer showed in the daily cash balance. She said this is a possibility because Program Coordinator had mentioned to her that some receipts did not show on the daily cash balance even if cancelled because she would delete it rather than reversed it. However, she still did not understand how the client would get a hold of the cancelled receipt.
- 4.54 The Second Class Clerk also provided to us with another scenario indicating that there is the possibility that when this became a cancelled receipt she kept it in her drawer as is the norm, and expected the Program Coordinator to reverse the transaction. She continued stating that in that same drawer she would also maintain receipts made for clients who pay through mail and cashiers are asked to mail them.

The Second Class Clerk stated that it could be possible that she mailed this receipt by error to the client. At the end, Second Class Clerk did not accept responsibility for the missing funds.

4.55 We then showed her receipt number 1070261 dated June 20, 2011 paid by taxpayer 446066 for amount Three Hundred Seventy-One dollars and Twenty-One Cents (\$371.21). We explained to her that this particular receipt was reversed by the Program Coordinator and therefore not reflected as collected in the daily cash balance.

4.56 The Second Class Clerk said that at times she would request that the Program Coordinator reverses a transaction however the Program Coordinator would not do it upon request and at the end of the day she would not be able to balance. As she could not balance the relevant transactions for the day, the Second Class Clerk had to remind Program Coordinator to do the reversal of the transaction. However, she still claimed she did not understand how the client could end up with an original receipt, which was reflected as cancelled in the daily cash balance.

She allotted this to the possibility of her mailing the receipt to the client by error. The Second Class Clerk again did not accept responsibility for the unaccounted funds.

4.57 We proceeded to show the Second Class Clerk the original receipt number 1064395 dated December 15, 2010 paid by taxpayer 545866 for amount Two Thousand Nine

Hundred and One Dollars (\$2,901.00) along with copy of receipt number 1064427 for the same date and paid by the same taxpayer except that it was for amount One Thousand Five Hundred and Fifty-Nine Dollars (\$1,559.00).

- 4.58 The Second Class Clerk expressed that she could not understand how two (2) different receipts with different amounts, receipt numbers and document numbers could have been printed for the same taxpayer. In addition, she could not understand how the client would have the original for the transaction that was cancelled. We noted the time in which the incidents occurred and the Second Class Clerk only responded that it was later that day that she realized she had made a mistake and asked that the receipt be reversed but that she had to show the original to the Assistant Commissioner of Sales Tax for it to be reversed. We informed her that this transaction would not require her showing the original and copy to the Assistant Commissioner of Sales Tax because her reason for requiring a reversal was that the amount was entered twice. She then stated that she did not understand what happened.

Weak internal controls at the GST Office provided opportunities for fraud

- 4.59 Systems with weak internal controls provide ample opportunities for fraud. We noted that records such as receipts were thrown away and that the cashier had full access to print and manipulate her daily cash balance. Also, in one of the questionable instances a first checker was not aware of the correct and proper

procedures to follow when checking a cashier. The second checker was not involved in conducting a formal check on the cashier and did not review the activities of the first checker. The cashier was allowed to sign and stamp blank receipts and no formal handing over seemed to occur when the cashier leaves the office for her lunch break.

- 4.60 Because of the above stated weak internal controls the cashier was able to commit the alleged fraud since she was knowledgeable about the accounting systems and the operations of the entity. She manipulated the system since she had access to the targeted area. There appears to be a clear intent of committing fraud since the officer altered and initialed original receipts and allegedly collected more funds than reported in the daily cash balances.
- 4.61 The inadequate internal controls and supervision in place were insufficient to detect/prevent these types of irregularities. It is only when staff of the Department conducts assessment checks to identify arrears that customers are contacted and they come in to clarify the arrears.
- 4.62 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. Financial Order 553 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. In particular where possible the persons

who handle cash should not be allowed access to the ledgers. In this case, the cashier had access to her daily cash balance.

RECOMMENDATIONS

4.63 In light of the above findings, the following was recommended:

- i. The Commissioner of Sales Tax should initiate action as required by Financial Orders 603 to 605.
- ii. The First and Second Checkers should adhere to Financial Order 236 with regards to ascertaining each day the correctness of the daily transactions by comparing the total of receipts and payments with cash in hand. In this case additional scrutiny should be done to verify transactions in the system.
- iii. It is imperative that officers of the Department of General Sales Tax adhere to Financial Orders 58 and 577 with regards to receipt alterations.
- iv. The Checking Officer at the Sub-Treasury should comply with Financial Orders 65 and 70.
- v. The Accounting Officer should comply with Financial Orders 553 to 554 with regards to internal checks and segregation of duties to prevent one person having complete control over a single transaction process. In addition, surprise checks should be conducted in areas where proper segregation of duties is impossible.
- vi. The Accounting Officer should ensure that only officers with the proper authority are to collect and handle cash and records.
- vii. The Ministry should conduct further investigations to unearth documents that were distorted in an effort to make necessary adjustments.
- viii. The Ministry should conduct confirmation procedures such as circulation of letters to clients for confirmation of balances outstanding.
- ix. The Accounting Officer should ensure that adherence to Financial Orders 60 and 61 so that the daily cash balance includes the receipt numbers as reference for checking receipts and balancing at the end of the day.

- x. The Accounting Officer should liaison with CITO to ensure that receipt numbers are inserted in the daily cash balance report. The services of CITO should also be used to remove the access cashiers have to their daily cash balances report and to deactivate the function they have in regards to deleting transactions.
- xi. An electronic system requires additional functions such as monitoring and verification of data input. The Accounting Officer should create a documented policy for all officers using the electronic cashier system that will complement the Financial Orders and other pertinent regulations.

MINISTRY OF EDUCATION STUDENT LOANS

4.64 This audit was conducted in accordance with Finance and Audit Reform Act No. 12 of 2005, Part 3, Section 12 (1) a-c, which states that the Auditor General has been mandated on behalf of the National Assembly to audit the accounts of all Accounting Officers and all those entrusted with the collection, receipt, custody, issue or payment of public funds or with the receipt, custody, issue, sale transfer or delivery of any Government property.

The audit covered the period April 2001 to March 2012.

Objectives:

4.65 The objectives of our audit examination were:

- 1) To determine whether the Ministry's financial records and other documents related to Student Loans had been maintained in accordance with the relevant regulations
- 2) To determine whether there was a policy in place and if student loans were issued in accordance with the policy
- 3) To determine whether recipients of student loans adhered to their respective loan agreements
- 4) To determine if any Student loan balances were owing to the Government of Belize
- 5) To determine if any action was taken by the Ministry to recover outstanding balances as the financial regulations stipulate.

What we examined

4.66 We received and examined very limited sources of information pertaining to Student Loans. We obtained Student loan payment information electronically for some recipients through the Smart Stream Account Balances feature and Smart Stream Payables Invoices. At the Ministry of Education we examined Vote Control Books, Student Loan Agreements and found evidence of loans issued to students in Cuban Scholarship Files.

We also reviewed the previous Audit report on Student Loans submitted in 2005. Interviews were conducted with the Finance Officer of the Ministry of Education and with an Education Officer from the Tertiary Unit of the Ministry.

Observations:

Some Student Loans Payment Voucher Copies, Student Loans Register, and most Student Loans Repayment Agreements were not presented for auditing

4.67 Financial Order No. 3 (e) states, “The Accounting Officer is responsible for producing his financial, accounting and stores records for audit”. The organization of documents stored in a metal facility on the grounds of the Garden City Primary School was unsatisfactory. The Ministry did not timely pursue the retrieval of documents as requested by Audit. Vital documents, such as Student Loans Payment Voucher Copies, Student Loans Register, and most Student Loans Repayment Agreements, could not be located although we agreed to assist with the search on two occasions.

- 4.68 Up to the time of this report, we were unaware of any intention or effort by the Ministry to organize the storage container in order to identify and retrieve the documents that were needed by Audit. The Ministry's maintenance of documents was also a limitation in the previous audit of Student Loans for period December 1993-March 2001, Ref: Audit Report/ Bmp/330 Vol. I (31) dated 3rd August 2005.

The relevant Student Loans Register could not be located

- 4.69 Financial Order No. 4 states "As regards revenue and other receipts for which his department or office is responsible, the Accounting Officer is held answerable to the Legislature through the Public Accounts Committee for ensuring that the approved revenue registers are kept and promptly posted..."

- 4.70 In addition, Financial Order 86 stipulates, "Accounting Officers are required to ensure that appropriate revenue registers are kept to show that all sums due to government are duly debited at the correct time against the individuals responsible for the payment thereof, and to show the actual payments made in settlement and the arrears due..."

- 4.71 We requested but did not obtain the Student Loan Register, therefore we could not determine balances owing. No proof of repayment of part or the total amounts loaned to one or any of the loan recipients was seen. We noted that a Loan Register was available for the previous Audit.

The Ministry did not have a Student Loan Policy or Guidelines that govern the issuance of loans

- 4.72 We expected to find a Student Loan Policy or Guidelines, which sets out the procedures from approval to the final issuance of student loans. The Ministry could not provide us with a Student Loan Policy document or procedural guidelines, which govern this activity of the Ministry. There was no evidence that specific criteria for accessing a student loan existed such as the submission of an application, proof of acceptance/ attendance at an educational institution or the provision of collateral. We were neither presented with nor could have located other documents [other than a limited number of loan agreements] in order to deduce whether other procedures in the absence of a policy were adhered to for the approval and disbursement of Student loans.

- 4.73 Without a clear policy for this activity of the Ministry, the Accounting Officer could not determine the efficiency of the Student Loan Programme as he is responsible to ensure that the work of his department or office is carried out within the framework of approved policy and without waste as Financial Order No. 3 (c) refers.

No evidence of repayments were seen for Student Loans amounting to \$258,131.55 issued during the period 2001-2012

4.74 We expected to see repayments made pertaining to all loans issued to the various students.

4.75 From what was available for inspection, we were able to determine that Student Loans totaling **\$258,131.55** were issued during April 2001-March 2012. No evidence of repayment for one or any Student loan was seen. A list of these loans was compiled from Smart Stream Account Balances, Payables Invoices, Vote Control Books (VCB), a 2005 Student Loans Report, and Cuban Scholarship Files.

There was no evidence that Performing Student Loans totaling \$99,500.00 for prior years 2000-2001 were repaid.

4.76 Likewise, we could not determine whether student loans issued during April 2000 to March 2001, that should have been current during the years under review, were being paid as agreed or had been paid in full. These loans totaled **\$99,500.00**.

4.77 We also saw a letter dated October 31, 2000 written to the University of Texas by a former Administrative Officer of the Ministry on behalf of an individual stating that he had received a Student Loan of \$20,000.00. This loan should have also been current in the Ministry's records during the years under review. Additionally, we did not see any payment record of this loan in the VCB as we did with the others for

that period. Neither was a Student Loan repayment agreement seen. The loan amount on the letter seemed extensive when compared to the others loans seen recorded for the same period in the VCB.

- 4.78 In a discussion with, Finance Officer I, on March 2, 2012, regarding the position of student loan repayments in the absence of the Register, she said that she was not aware of any repayments being made towards such loans. She also stated that when she was Finance Officer at the Ministry during a previous tenure, she knew of only one individual repaying her student loan through pay sheet deduction. The name of that individual was not seen in the Ministry's records as having received a student loan during the period under review. She also notified us that she had made no payments towards her Student loans, which we had confirmed totaled \$20,000.00. One loan agreement dated January 27, 2004, was executed for two separate loans of \$10,000.00, which she had received in 2003 & 2004, for which repayments should have commenced six (6) months after the completion of the said course of study.

The Ministry did not present a Statement of Arrears for loans issued to students.

- 4.79 Financial Orders Nos. 89-92 outlines the quarterly preparation and submission of the Arrears of the Revenue Returns by all Ministries.

The Accounting Officer, his Deputy or the Finance Officer should sign this document. Statements of Arrears for the period audited, which could have provided a more accurate position of monies owing to the Government of Belize in respect to Student Loans issued by the Ministry were not presented to us although requested.

Not all Student Loan Agreements were submitted for audit inspection.

4.80 We expected to find all student loan repayment agreements for the loans issued to the students.

4.81 We saw only twenty-six (26) Student Loans Repayment Agreements as follows: Financial Year 2002-2003 (20); Financial Year 2003-2004 (3) & Financial Year 2004-2005 (3). We also noted total of sixty-three (63) Regular Student loans were issued from April 2001-March 2011. These agreements appeared to have been procedural but in some cases they were incomplete. Others did not have the \$12.00 stamp attached as proof of stamp duty paid as was seen attached to other agreements.

The Ministry issued loans amounting to \$13,131.55 to students in Cuba without using the accepted Student Agreement Form

4.82 We expected to see where the accepted Student Agreement Form was used when each student was issued a loan.

4.83 Although it appeared as though the Ministry had ceased the issuing of Student Loans in July 2004, we saw three (3) instances through correspondence from the

Belize Embassy in Cuba in which monies were loaned to students studying in Cuba in 2008 & 2009 without utilizing the accepted Student Agreement Form. Two (2) of the three (3) agreements signed at the Embassy of Belize in Cuba revealed that the loans were approved after the students approached the Embassy with a request and communication was done between senior officers in the Tertiary Section of the Ministry and the Embassy of Belize in Cuba.

4.84 On February 14, 2012 we asked an Education Officer in the Tertiary Department, about these loans. She admitted that she was not aware of them. A check of the incomplete Tertiary database -FAMIS (Financial Aid Management Information System) was also done but the names of these students were not found. She later confirmed to us on November 23, 2012 that two (2) other students had also received stipends as loans. We had observed that the offer to receive a year's stipend as loan was also made to these two (2) students in October 2008 but no evidence was seen, as in the other cases, to reasonably determine that they had received the loans. The Ministry could not provide a loan register showing that these loans were recorded as such by the Ministry although these cases were fairly recent. The Education Officer also informed us that three (3) of the students will be graduating in 2013 and that the Ministry will remind them of their loan repayment agreements.

4.85 We also conducted an interview with the Finance Officer, Tuesday, February 14, 2012 and asked whether she was aware of these unusual student loans. She responded saying that she was not aware of these loans and that the Ministry has no such policy to grant loans to students in Cuba. She also questioned why the

Accounts Department should keep a register on such loans when these individuals are not Public Officers.

There were irregular recording of Student Loans in VCB amounting to \$24,000.00

4.86 There were also two unusual payments seen in one of the Ministry's VCB paid on the 23rd and 26th March 2004 from account 21017/75001/650/859, the Student Loans Account, however; the particulars of payment referred to Financial Assistance. These payees were both employees of the Ministry of Education at the time the payments were recorded, one as the Deputy Director of Tertiary and the other as a Finance Officer.

4.87 We attempted to clarify the discrepancy with the Finance Officer on March 9, 2012, who explained that she had also received a student loan around the same period and that the Ministry wanted to give her as Financial Assistance but she refused since she was suspicious of fraudulent activities that she had reported occurring at the Ministry. There was no document available to further explain why these Student loans were recorded as Financial Assistance or why the Financial Assistance payments were accounted for as Student loans.

We did not see any evidence of the Ministry's efforts to collect Overdue Loan Balances

4.88 Clause 9 of the Student Loan Agreements seen stated:

"If the student fails to complete his course of study, or fails to repay any installment on account of his advance as soon as the said installments become due; the whole of the amount advanced by Government to the student shall immediately become due and payable and the student shall or the Surety shall pay the said whole amount on demand made to them in writing by the Government addressed to the student and the surety at the addresses given by them as their places of residence."

4.89 In addition, Financial Order Nos. 4, 87, 88 and 93 outline the procedures that should be implemented for monies owing to the Government of Belize.

4.90 Despite the contents of Clause 9 of the Student Loan Agreements and the relevant Financial Orders mentioned above, there was no evidence seen in the form of letters of demand to show that the Ministry had pursued any outstanding student loan balances owing to the Government of Belize from the borrowers or their sureties.

4.91 In an interview with the Finance Officer on March 2, 2012, concerning demand letters for recipients of Student Loans, she said that she did not remember the Ministry sending such letters at any time during her previous and present tenures.

Recommendations

4.92 In view of the above findings the Office of the Auditor General made the following recommendations:

- * The CEO of the Ministry of Education should ensure that the storage facility located in the compound of the Garden City Primary School is organized in order to safeguard and permit access to important accounting documents for audit inspection.

The Audit (Reform) Act #12 of 2005, Part III, Paragraph 13(2) authorizes the Auditor General or his officers to have access to all government property including documents for audit.

- * The CEO should instruct the Finance Officer to locate the Student Loan Register. If the Student Loan Register or Registers still cannot be found after the Storage facility is organized, the Register could be reconstructed by using other channels available. One suggestion is for loan recipients to provide proof of repayment such as receipts.

Urgent action should be taken in order to determine the actual payments made in settlement and a true reflection of arrears due to the Government of Belize as F.O # No. 4 and 86 instruct.

To ensure that public monies are properly accounted for is the duty of the Finance Officer of the Ministry as Financial Order No. 10 (d) directs.

- * The CEO of the Ministry of Education should ensure that if the Tertiary Section is issuing loans to students they should construct and make available a Student Loan Policy in order to provide a proper framework for facilitating the approval of such loans. The criteria for accessing such loans should be clearly stated. The Ministry should consider getting some form of proof of attendance at the educational institution. In addition, the Ministry should obtain some form of collateral prior to giving such loans to students so that Government can be compensated in the event of default. Policies are important for evaluating the efficiency of any Government activity as Financial Order No. 3 (c) indicates.

- * The CEO of the Ministry of Education should ensure that the Finance Officer prepares the quarterly Statement of Arrears and include Student Loan Balances owing to the Government of Belize as Financial Order Nos. 10(j), 22 and 89 direct.

- * The CEO of the Ministry of Education should ensure that whenever Student loan agreements are executed the required stamp duty is paid before payment of the loan amounts is affected. He should also ensure that all Student Loan agreements are retained for audit examination.

- * The CEO of the Ministry of Education should ensure that the Ambassador of the Belize Embassy in Cuba and the Ambassadors of the various Belizean Embassies submit the names of all students who received loans through their offices so that the Finance Officer of the Ministry of Education could properly account for and pursue these loans where necessary as directed in Financial Order Nos. 86-88. If any Embassy will be allowed to continue granting loans to students, a clear and documented policy should direct their activities as well.

- * The CEO of the Ministry of Education should direct the Finance Officer to adhere to the required financial regulations (F.O Nos. 87-88) and pursue all outstanding Student loans even if the required action means to recover the sum owing in the courts as Financial Order No. 93 instructs.

Magistrate Court San Ignacio

4.93 This audit was conducted in accordance with Finance and Audit Reform Act No. 12 of 2005, Part 3, Section 12 (1) a-c, which states that the Auditor General has been mandated on behalf of the National Assembly to audit the accounts of all Accounting Officers and all those entrusted with the collection, receipt, custody, issue or payment of public funds or with the receipt, custody, issue, sale transfer or delivery of any Government property.

4.94 These matters came to our attention during the course of our regular audit examination of the Magistrate Court San Ignacio covering the period January 2005 to March 2011.

4.95 The objectives of our audit were

- (a) To determine whether the Magistrate Court San Ignacio adhered to the Financial Regulations inclusive of Financial Orders, Store Orders and COPE Handbook.
- (b) To determine whether the activities of the Magistrate Court San Ignacio were being performed with due regards to the District Court (Procedures) Act
- (c) To examine the internal controls in place and verify compliance.
- (d) To suggest improvements if and where applicable.

What We Examined

4.96 In order to meet these audit objectives the following documents were examined and analyzed:

- a) Smart Stream System electronic purchase orders, invoices and payments for the period Jan 2005 to March 2011.
- b) Revenue Form Issue Note register, Revenue Collectors' Receipt Books and Cash Books for the period under review.
- c) Court Books, Criminal Records and Civil Records Ledgers.
- d) Commitment Warrants and Magistrate's Notes of Evidence Registers

4.97 We also conducted interviews with the then Magistrate, the Clerk of Court, the Clerk Typist and the Office Assistant/Interpreter.

The Fines and Fees Register reflected that there was a number of long outstanding arrears of revenue amounting to \$408,400.00

4.98 F.O. # 97 states in part that "Unpaid court costs and fines.....are arrears of revenue unless and until imprisonment is suffered in lieu of payment or unless remitted."

4.99 In order to determine whether the Clerk at the Court collected all fines and fees due to the Court we examined the Fines and Fees Register and noted that there were long outstanding arrears of revenue totaling \$408,400.00 at the time of our Audit inspection.

Recommendation

4.100 As a result we recommended that the Magistrate of the San Ignacio Magistrate Court should pursue payment of these arrears by way of Commitment Warrants to be issued by the Police, and then institute follow-up action in order to enforce compliance with F.O. 97.

Cashbooks and weekly Pay-in documents were not presented for three years.

4.101 Financial Orders 3 (e) states that: “The Accounting Officer is responsible for producing his financial, accounting and stores records for auditing.”

4.102 Upon examination of the records that were available it was observed that cashbooks and weekly pay - ins listed at Table E were not presented to audit for examination.

Table “E”

CASH BOOK	WEEKLY PAY - IN
2005	1/9/09 - 20/7/10
2006	-----
2007	-----

4.103 In light of the above we could not establish that the revenue collected for the periods mentioned were actually accounted for and deposited to the Government Consolidated Fund Account. This evidently revealed that there are no internal checks or system of internal control in place at the San-Ignacio Magistrate Court. It is essential that the Accounting Officer ensure that the activities of his office are carried out within the framework of approved Policy.

No Segregation of duties existed in the office at San Ignacio

- 4.104 Financial Orders 555 (a) states that, “receiving cashier shall not have access to revenue register or write them up.”
- 4.105 Furthermore, Financial Order 553 outlines that “too much responsibility shall not 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. In particular the person who handles cash should not be allowed access to the ledgers.”
- 4.106 While undergoing the audit of the San Ignacio Magistrate Court we observed the Clerk of Court performing the duty as Cashier and updating the revenue register. This situation could result in a possible fraud if not properly rectified.

Recommendation

- 4.107 The Magistrate of the San Ignacio Magistrate Court should ensure that no one person is responsible for carrying through an entire accounting transaction.

PUNTA GORDA MAGISTRATE COURT

4.108 This compliance audit was conducted in accordance with Finance and Audit Reform Act No. 12 of 2005, Part 3, Section 12 (1) a-c. The audit inspection of the accounting records and associated documents of the Punta Gorda Magistrate Court covered the period January 2000 to March 31, 2011.

4.109 The Objectives of the audit were to:

- (a) Determine whether the Financial Regulations inclusive of Financial Orders, Store Orders and COPE Handbook were adhered to during the period under review.
- (b) Determine whether the activities of the Magistrate Court Punta Gorda were being performed with due regards to the District Court (Procedures) Act.
- (c) Examine the internal controls in place and verify compliance.
- (d) Suggest improvements if and where applicable.

What We Examined

4.110 In order to meet these audit objectives the following documents were examined and analyzed:

- a) Smart Stream System electronic purchase orders, invoices and payments for the period January 2000 to March 2011. Revenue Form Issue Note Register (RFIN), Revenue Collectors' Receipt Books (RCR) and Cash Books for the period under review.

- b) Relevant Court Books, Criminal Records and Civil Records Ledgers.
- c) Commitment Warrants and Magistrate's Notes of Evidence Registers

4.111 We also conducted interviews with the then Magistrate, the Clerk of Court, the Clerk Typist and the Office Assistant/Interpreter.

Revenue collected was not paid in to Treasury within the prescribed time limits.

4.112 Financial Order # 62 states in part: Paying in to the Treasury.....shall be made at least weekly on the day appointed, or, at such longer interval as may be approved by the Accountant General in writing.

4.113 We examined the receipt books along with relevant cashbook and noted that three receipts of revenue collected by the Punta Gorda Magistrate Court on the 12.1.00 totaling \$415.00 (Four Hundred and Fifteen Dollars), were not paid in to Treasury until 16.3.00 vide T.R. #922781. The practice of not depositing revenue collected until some three months after collection could lead to fraud.

Recommendation

4.114 The Magistrate should perform daily inspection on the Cashbook to ensure that all revenues collected are properly accounted for and are paid-in to Treasury on the appointed day to do so as required by Financial Order 62.

On receiving a copy of this report, the Accountant General should direct the Checking Clerk at the Punta Gorda sub-treasury be more vigilant to detect when the receipt series is broken.

Commitment Warrants were not presented for auditing and no follow-up action taken after execution

4.115 Commitment Warrants are issued by the Magistrate through the Clerk of Court as a means of enforcing compliance with the Order of the Court on defaulters and to establish a commitment on them either to pay or serve time in jail.

4.116 At the time of the inspection, no Commitment Warrant Register for the years 2000-2006 was presented for auditing. We therefore, could not establish if Commitment Warrants were issued in all cases for this period when ordered by the Court.

4.117 Discussion with the Clerk of Court, revealed that Commitment Warrants were issued for the Police to execute, but in practice no follow-up action were taken to find out whether or not those were executed.

Recommendation

- 4.118 The Chief Magistrate should ensure that the Police furnish his office with monthly returns of Commitment Warrants served and not served in order that follow-up action can be taken.

Ministry of Labour, Local Government, Rural Development & Sanitation

AUDIT INSPECTION – FUEL

4.119 This compliance audit was conducted in accordance with Finance and Audit Reform Act No. 12 of 2005, Part 3, Section 12 (1) a-c.

4.120 Our objective was to determine whether Ministry managed its fuel with due diligence for the period April 2000 to December 2010.

No Fuel Order book was provided to Audit for examination for the period May 2002 to July 2008.

4.121 Section 21 of the Stores Orders states that Fuel Order Books of forms in triplicate serially numbered shall be issued, controlled accounted for and safeguarded in the same way as revenue forms Financial Orders 98 to 113 refer. We therefore expected that all Fuel Orders would have been retained for Audit examination.

4.122 The Government of Belize uses the fuel order book to purchase fuel for the government vehicle. The Service Attendant at the Gas Station prepares an invoice and the driver of the vehicle will sign the invoice. The original receipt is then given to the driver who will give it to the Finance Officer for payment.

4.123 We requested all Fuel Order books the Ministry used during the period under review. However they did not present any Fuel Order books for the period May 2002 to July 2008. As a result we were unable to determine that the quantities of fuel the Ministry paid for were equal to the quantities of fuel ordered. The Ministry was therefore asked to locate these books and secure them pending the next Audit inspection.

Recommendation

4.124 The CEO should instruct the Finance Officer to ensure that, in accordance Section 21 of the Stores Orders, all Fuel Order Books of forms in triplicate serially numbered shall be issued, controlled accounted for and safeguarded in the same way as revenue forms Financial Orders 98 to 113 refer.

No supporting documents were presented for fuel purchased

4.125 We expected that the Ministry would retain and present to us all supporting invoices for fuel purchased from the gas station.

4.126 We requested the fuel invoices from the Ministry for the dates listed below, but they did not provide us with any. The fuel invoices are required for us to confirm the accuracy of the relevant payments made on Smart Stream. We subsequently asked the Ministry to find the invoices for these years and retained them pending the next audit inspection.

27/01/09	22/10/09
4/11/08	09/02/09 – No fuel order
07/01/10	02/05/07
9/12/09	16/03/07
19/06/09	15/03/07
02/02/10	26/02/07
03/09/09	15/02/07
27/01/09	04/04/07

Recommendation

4.127 The CEO of the Ministry should instruct the Finance Officer to ensure that drivers return a copy of the relevant invoice every time they obtained fuel from the Gas Station.

Officers signed fuel orders without any authority.

4.128 Stores Order # 23 states that no fuel order shall be authorized by any person who has not been appointed a Controlling Officer and Accounting Officers and Controlling Officers shall ensure that unsigned fuel orders in their charge do not come into unauthorized hands.

4.129 Despite the requirements of S.O, 23, there were no written authorities provided to us for the following Controlling Officers to issue Fuel Orders on behalf of the Ministry.

The First Class Clerk promised to locate the authorities, but up to the time of writing our report such records was never submitted for Audit examination.

Post
Finance Officer
Chief Executive Officer
Labour Commissioner
Minister of State
Minister

Recommendation

- 4.130 The CEO of the Ministry should direct the Finance Officer to ensure that, no fuel order shall be authorized by any person who has not been appointed a Controlling Officer as stipulated by Stores Orders 23.

No logbook was presented to us for the 20 vehicles the Ministry used during the period of Audit examination.

- 4.131 Stores Order number 40 states that a log book in the prescribed form shall be kept by the driver of every government motor vehicle and by the master of every government motor launch showing the date and purpose of every journey, the time of departure and return, and the number of miles (and/or hours run in the case of a launch) covered in each case.

4.132 We requested but did not receive from the Ministry the relevant logbooks for twenty (20) vehicles and one (1) motorcycle listed below.

<u>VehicleNo.</u>	<u>VehicleNo.</u>	<u>VehicleNo.</u>
CYC – 1310 Well Rig	BZB – 882 Well Rig	BZB – 883 Truck – Ford
BZB – 881 Truck - Ford	CYB -1169 Truck	CYB – 1463 Rodeo
BZB – 1429 Suzuki SUV	CYB – 1225 Toyota Hilux	BZB – 1044 Ford Ranger
BMP – B-0047 Isuzu Dmax	BMP – B-004 Toyota Hilux	BMP – B-0067 Isuzu Dmax
CYB – 1809 Isuzu Dmax	CYB – 1611 Suzuki Vitara	BZB – 1285 Ford Ranger
BMP – B-0176 Ford 150	BMP – B-003 Prado	CYB – 1764 Wingle
CYB – 1763	Wingle Meilum Motorcycle	BZB – 1286 Ford Ranger

4.133 Without the above log books, we were not able to determine the quantities of fuel received by each vehicle nor were we able to calculate the miles per gallon usage for these vehicles.

Recommendation

4.134 The CEO should ensure that a Log book in the prescribed form shall be kept by the driver of each of the Ministry's motor vehicle in accordance with Stores Order number 40.

Five vehicles received fuel although the vehicles did not belong to the Ministry

4.135 We expected that the Ministry would only provide fuel to vehicles that belonged to the Ministry.

4.136 While perusing the fuel records we noted where the Ministry provided fuel on a regular basis to the following 5 vehicles although these vehicles did not belong to the Ministry. As no logbooks were provided for the vehicles we were unable to determine if runs were made in the interest of the Ministry.

Vehicle #1789

Date		Gallons	Cost
From	To		
	29/12/06	12 gals	\$76.92
29/12/06	29/12/06	12 gals	\$76.92
29/12/06	4/1/07	17 gals	\$108.97
4/1/07	5/1/07	10 gals	\$64.10
5/1/07	8/1/07	10 gals	\$64.10
8/1/07	8/1/07	10 gals	\$64.10
8/1/07	15/1/07	15 gals	\$92.37
15/1/07	16/1/07	10 gals	\$61.58
16/1/07	17/1/07	12 gals	\$73.89
17/1/07	22/1/07	12 gals	\$73.89
22/1/07	22/1/07	12 gals	\$73.89
22/1/07	24/1/07	12 gals	\$73.89
24/1/07	25/1/07	5 gals	\$30.79

Vehicle #1473

Date		Gallons	Cost
From	To		
	27/12/06	8 gals	\$69.16
27/12/06	4/1/07	8 gals	\$68.98
4/1/07	9/1/07	8 gals	\$68.98
9/1/07	11/1/07	8 gals	\$68.01
11/1/07	17/1/07	8 gals	\$68.98
17/1/07	23/1/07	8 gals	\$72.46
23/1/07	25/1/07	8 gals	\$72.46

Vehicle #1645 (Diesel)

Date		Gallons	Cost
From	To		
	11/12/06	12.80 gals	\$83.75
11/12/06	18/12/06	16.10 gals	\$105.35
18/12/06	22/12/06	18.34 gals	\$120.00
22/12/06	22/12/06	9.41 gals	\$60.10
22/12/06	24/12/06	17.4 gals	\$113.85
24/12/06	27/12/06	15.8 gals	\$103.75
27/12/06	27/12/06	9.36 gals	\$60.00
27/12/06	28/12/06	20.0 gals	\$131.33
28/12/06	29/12/06	17.6 gals	\$112.81
29/12/06	02/1/07	11.3 gals	\$72.43
02/1/07	03/1/07	21.0 gals	\$137.89
03/1/07	05/1/07	7.6 gals	\$49.90
05/1/07	06/1/07	10.0 gals	\$64.10
06/1/07	07/1/07	11.0 gals	\$72.23
07/1/07	12/1/07	9.53 gals	\$60.18
12/1/07	13/1/07	13.0 gals	\$80.05
13/1/07	14/1/07	10.5 gals	\$66.30
14/1/07	16/1/07	13.0 gals	\$80.05
16/1/07	20/1/07	16.0 gals	\$98.52
20/1/07	22/1/07	9.0 gals	\$55.48

Vehicle # 1170 (Diesel)

Date		Gallons	Cost
	04/01/07	12 gals	\$76.92
04/01/07	08/01/07	15 gals	\$96/15
08/01/07	09/01/07	11 gals	\$70.51
09/01/07	10/01/07	12 gals	\$76.92
10/01/07	15/01/07	12 gals	\$73.98
15/01/07	16/01/07	12 gals	\$73.92
16/01/07	17/01/07	8 gals	\$48.90
17/01/07	19/01/07	8 gals	\$49.26
19/01/07	19/01/07	12 gals	\$73.09
19/01/07	23/01/07	10 gals	\$61.58
23/01/07	24/01/07	8 gals	\$49.26

Vehicle # 25319

Date		Gallons	Cost
From	To		
	14/12/06	20 gals	\$176.89
14/12/06	17/12/06	15 gals	\$132.66
17/12/06	24/12/06	16 gals	\$88.44
24/12/06	24/12/06	10 gals	\$141.60
24/12/06	07/01/07	16 gals	\$141.51
07/01/07	14/01/07	10 gals	\$88.44

Recommendation

- 4.137 The CEO of the Ministry should instruct the Finance Officer to ensure that, unless he gives the approval that the vehicle will be used for the Ministry's operations, fuel is not to be issued to vehicles that do not belong to the Ministry.

CHAPTER 5

AUDIT OBSERVATIONS IN STATUTORY BODIES

- 5.1 This Chapter contains a summary of an audit we conducted on a Statutory Body during the year.

BELIZE TOURISM BOARD

The Tourism Sector in Belize

- 5.2 In 2011, over 250,000 tourists visited Belize from around the globe, with over 67,000 visiting San Pedro. According to figures released by the Belize Tourism Board in June 2012, the first five months of 2011 show an increase of 7.4% in overnight arrivals of tourists.
- 5.3 The Belize Tourism Board is the main policy making mechanism of the tourism sector. Additional responsibility for policy-making lies with the Belize National Tourism Council (BNTC), which is made up of persons active and involved in tourism.

BTB works closely with the Ministry of Tourism and the Department of Archaeology & the Boarder Management Agency in the establishment of Tourism Policies as well as with the Belize Tourism Industry Association (BTIA) and other organizations from the private sector.

5.04 The Belize Tourism Board receives most of its revenue from taxes collected from overnight accommodations. Between 2000 and 2011, its revenues were in excess of \$83.4 million. It also gets revenues from the Cruise Tourism taxes, charged to the passengers who come ashore to Belize. Other revenue is also received from the licensing of Tour Operators, Tour Guides and the retirement program.

5.05 The Belize Tourist Board provided yearly financial support to the Ministry of Tourism through the Ministry's support account, Education, Sports and Culture.

Focus of the audit

5.5 Section 23 of the Belize Tourism Board Act of 2000, Chapter 275 gives the Auditor General of Belize the authority to audit the accounting records and related documents.

5.6 This audit's objective was to determine whether BTB managed its revenue, expenditure, fixed assets and contracts with due diligence for the period 2000 to 2011.

5.7 We also reviewed the Financial Statements for the same period.

Observations and Recommendations

- 5.8 It must be noted that while the period under review for this audit covers the period 2000 to 2011, the Belize Tourism Board could only produce records from 2008 in some instances.

HOTEL ACCOMODATION TAXES/RETURNS

The BTB could not provide us with all the returns and the payments filed by the hotels. As a result, it is impossible to know if all revenues collected were accurate.

- 5.9 Hotel Accommodation Taxes Act 285 Section (22) authorizes the Belize Tourist Board to charged occupancy tax of 9% to be paid into BTB every month. Returns, indicating revenues collected by the hotels and the taxes to be paid, are filed into Belize's 12 Regions:

- a. Belize City
- a. Belize Rural
- b. Caye Caulker
- c. Cayo District
- d. Corozal
- e. Off shore Islands North
- f. Off shore Islands South
- g. Orange Walk
- h. Placencia
- i. Stann Creek

j. Toledo

k. San Pedro Ambergris Caye

5.10 To determine if the Board adhered to the proper procedures in the daily execution of its duties, we attempted to crosscheck the returns filed against the payment of taxes received, but could not complete the check because BTB could not provide us with all of the returns filed. The value of the returns not provided total \$124,875.23. In the absence of all the returns, it is impossible for us to determine if the revenues collected by the Board were accurate. Table 1 below is a list of returns for which we could not verify the payments.

Table 1

DATE	RECEIPT #	AMOUNT
03 rd January 2011	557/109130	\$795.60
03 rd January 2011	557/109133	\$686.26
03 rd January 2011	557/109190	\$2,160.00
03 rd January 2011	557/109213	\$637.20
03 rd January 2011	557/109258	\$806.40
10 th December 2010	551/108007	\$4,074.18
10 th December 2010	551/108012	\$2,184.03
13 th December 2010	551/108079	\$604.80
13 th December 2010	551/108110	\$798.99
13 th December 2010	551/108129	\$1,451.08
14 th May 2009	464/90394	\$3,484.35
15 th May 2009	464/90430	\$4,110.56
15 th May 2009	464/90469	\$3,111.30
15 th May 2009	464/90484	\$55,483.82
18 th May 2009	464/90501	\$7,211.79
19 th August 2008	447/81683	\$7,046.66
19 th August 2008	447/81705	\$15,607.73
25 th August 2008	448/81883	\$3,087.97
18 th September 2008	449/82438	\$3,522.82
18 th September 2008	449/82453	\$8,009.69
Total		\$124,875.23

- 5.11 We were unable to locate the return for one of the hotel, however QuickBooks showed where the hotel had made two payments in September 2008 for the same amount for August 2008 and no reversal was seen for any of the payments. We could not confirm if the hotel had actually filed the two returns in Table 2 for the same month.

Table 2

Date	Tax Period	Receipt #	Amount
15 th September 2008	August 2008	448/82230	\$8109.78
18 th September 2008	August 2008	449/82481	\$8109.78

HOTEL ASSESSMENTS

The Board did not collect revenues totaling \$162,488 from hotels and property owners

- 5.12 The Hotel Accommodation Taxes Act 285 Section 23 states that hotels are required to submit monthly tax returns no later than the fourteenth (14th) of the following month to the BTB”. A return is a monthly form stating the revenue collected and the taxes to be paid. If no returns are filed, the Registrar of Hotels and the Timeshares Section will issue an assessment to the hotels and property owners.

5.13 During the checks of the assessments, we came across copies that were written in ink rather than carbon and some of the copies had notes and alterations written on them. Several assessments presented for verification were photocopied assessments and were not the pink copy that should be attached to the assessment books. These practices could indicate tampering of the documents or might reflect inaccurate assessments.

5.14 In order to verify whether the amounts charged were actually paid; we crosschecked the assessment forms prepared by BTB to the actual payments made by the hotels and property owners. We found that in the case of 18 hotels, the payments made were lower than the actual amount assessed by the Board. The outstanding amounts totaled \$162,488.00.

Recommendations

5.15 The Revenue Collection Department of the Belize Tourism Board should:

- File all returns in a secure place
- Collect the outstanding amounts of \$162,488.00 due from the hotels and property owners.
- Follow-up on all assessments to ensure that the correct payments are made.
- Conduct periodic audits of the hotels and property owners to ascertain that amounts paid to the Board correspond to the assessments made by the Board and returns filed.
- When making changes to assessments, first write clearly on the original assessment the word cancelled, and then prepare a revised one.

TOUR GUIDE

The BTB issued and renewed Tour Guides and Tour Operators licenses even if they did not meet all the criteria

- 5.16 In Belize, first time Tour Guides are required to pay a fee of \$75 for a license and submit to the BTB supporting documentation, such as police record, medical certificate, CPR card and a recommendation letter. It is not mandatory for the Tour Guides to renew their license yearly.
- 5.17 We examined a sample of Tour Guide files to determine whether the Board had respected its policies and procedures in admitting them in the Program. We observed that the Board had approved and renewed the license of several Tour Guides although their application forms did not have all the required documentations. A list of license holders whose files lacked one or more of the criteria required for issuance and approval of license appears below at Table 4.

Table 4

License#	Guide City	Date	Missing Criteria
02-032	Belize City	5/1/10	Police Record
02-052	Belize City	18/1/10	Police Record, Medical Form, CPR Card
02-063	Gales Point Village	22/1/10	Medical Form, CPR Card
02-083	Belize City	28/1/10	Police Record
02-086	Burrell Boom Village	15/1/10	Police Record
022-018	Caye Caulker Area	2/4/09	Police Record, Medical Form, CPR Card
02-354	Belize District	2/4/09	Police Record
026-287	San Pedro Area	9/4/09	Recommendation Letter
05-178	Southern District	19/5/09	Police Record, Medical Form
026-303	San Pedro Town	8/6/09	Police Record
02-672	Belize	7/7/08	Police Record, CPR Card
02-539	Belize	16/7/08	Police Record, Medical Form, CPR Card
SG-026	Toledo	17/7/08	Police Record, Medical Form
SG-021	Toledo	17/7/08	Police Record, Medical Form
092-387	Cayo	22/7/08	Police Record
SG-026	Toledo	20/9/07	Police Record, Medical Form
092-231	Cayo	17/10/07	CPR Card
02-483	Belize	7/11/07	Police Record, Recommendation Letter
05-116	Toledo	8/11/07	Police Record
02-527	Belize	9/11/07	Police Record

CREDIT CARD

Purchases made with the corporate credit card were not substantiated with supporting invoices.

- 5.18 The Belize Tourism Board maintains Visa credit cards with Heritage Bank for \$75,000 US. We saw no terms and conditions in writing but we learned from an interview with the BTB's Accountant that these cards are used whenever employees travel on behalf of BTB on business or to trade shows. The Finance and Marketing Manager, the Quality Assurance Manager, the Director of Information and the Director of Destination had \$5,000 US limit on their cards, the Trade Manager had \$2,000 US limit and the Director of Tourism was to use the balance of \$53,000 US.
- 5.19 In order to determine whether the employees used the credit card for the purposes intended, we examined the credit cards statements for the account. We found that, although credit card statements were provided, there were no invoices to substantiate the actual purchase. As a result, it was impossible to determine whether the purchases were made in the interest of the Board.

Recommendations

- 5.20 The Belize Tourism Board should:
- Ensure that users of BTB credit card submit the invoices along with the credit card signed receipts to BTB's Accounts Section
 - Create a policy document outlining the use and management of the credit card account.

FOREIGN TRAVEL

No documentations were provided from the Board showing its approvals and stating where the employees were travelling.

5.21 In order for the Country of Belize to grow in Tourism, employees working in strategic positions have to travel around the world promoting Belize. The employees of the Board use credit cards on international trips to cover their expenses while abroad. Whilst the Board may have several credit cards with Heritage Bank Int'l, charges made against these cards must be justifiable and paper trail of spending should be attached to payment. Table 5 below shows Hotel cost totaling \$12,603.75 charged to the credit card without any invoice for us to ascertain whether these were actual hotel expenses.

Table 5

Date	Name	Ref. Num.	Type of Payment	Amount
14/12/2010	Grand Hotel Montgomery	1105	Hotel Cost	\$1,758.31
12/11/2010	Hilton Barbados Hotel	1013	Hotel Cost	\$2,262.89
31/03/2011	Hilton Garden Inn	0303	Accommodation Cost	\$3,223.20
31/03/2011	Hotel BerlaymontSanv	0316	Accommodation Cost	\$3,474.16
14/02/2011	Intercontinental Hotel Miami	0110	Accommodation Cost	\$1,885.19
Total				\$12,603.75

5.22 The Board does not have any documented guidelines to the usages of credit card as it relates to foreign travel. The Employee's Handbook Section 12 (c) set out guidelines concerning per diem and allowances.

A check of the documents provided for foreign travel revealed that incidental expenses were given to employees travelling abroad. However there is no provision in the handbook for incidental expenses. Since no reconciliation of these expenses was provided to us, we were unable to verify how much of the funds received were spent and if funds not spent were paid back to the Board.

- 5.23 Payments for foreign travel totaling \$14,586.72 were observed in QuickBooks; however, no documentations were provided to confirm that these payments were in the interest of the Board.

The Board was therefore asked to locate the requisition orders, invoices and copies of cheque stubs listed at Table 6 pending the next audit.

Table 6

Date	Name	Ref. Num.	Type of Payment	Amount
09/07/2010	Hilton Hotels Monona Terrace	2461	Accommodation	\$1,850.14
30/09/2010	Minister of Tourism	MR20	Multiple	\$6,500.00
06/01/2011	Minister of Tourism	MDR	Travel Allowance	\$1,600.00
31/03/2011	Travel & Tour Belize	93	Cost for Airfare	\$1,781.11
31/03/2011	Travel & Tour Belize	92	Cost for Airfare	\$1,938.01
06/12/2010	Cash	2928	HDR#21596	\$1,575.00
08/06/2010	Director	MDR	Multiple	\$6,000.00
28/06/2010	Total Natural Light Productions Ltd.	943	Reimbursement	\$2,008.82
01/07/2010	Director of Tourism	MDR	Travel Allowance	\$2,000.00
05/10/2010	Director of Tourism	MDR	Travel Allowance	\$3,600.00
29/11/2010	Director of Tourism	2850	Reimbursements	\$3,937.50
08/02/2011	Director of Tourism	DR22	Travel Allowance	\$1,800.00
09/03/2011	Director of Tourism	MDR	Incidentals	\$2,000.00
17/03/2011	Director of Tourism	MDR	Multiple	\$3,100.00
26/04/2010	General	AJEO	Nil	\$1,896.14
Total				\$14,586.72

CHAPTER 6

VILLAGE COUNCILS AND WATER BOARDS

- 6.1 In the course of our work, the Chairpersons of the Village Councils and Water Boards frequently ask us to conduct Compliance Audits of their accounts as well as investigate special matters that were brought to their attention.
- 6.2 This Chapter presents summaries of the investigations we performed following such requests. It also contains summaries of some of the audits we conducted in Village Councils and Water Boards during the year.

Audit Mandate

- 6.3 Section 27 of the Village Councils and Water Boards (Accounting) Regulations, 2004 gives the Auditor General of Belize the authority to audit the accounting records and related documents.
- 6.4 Section 29 of the Village Councils and Water Boards (Accounting) Regulations 2004 states that any matter relating to the keeping of the accounts or financial records not specifically provided for in the Regulations, shall be referred to the Financial Orders, Stores Orders and other financial regulations in use by the Public Service at the time.

Audit Approach

- 6.5 We performed Compliance Audits on the various accounts to determine whether the Water Boards had complied with the Village Councils and Water Boards (Accounting) Regulations, 2004.

POMONA VILLAGE COUNCIL

Objective and scope

- 6.6 Our objective was to determine whether the Village Council was managing its revenue and expenditure in accordance with the Village Councils and Water Boards (Accounting) Regulations, 2004 for the period August 2008 to July 2010.

Observations and Recommendations

The cashbook was not properly maintained during the period audited.

- 6.07 Section 34 of the Village Councils and Water Boards (Accounting) Regulations, 2004 stipulates that the Chairman is required to check that the receipts are entered properly in the cashbook and that the end of the day total matches the cash on hand.

- 6.8 We examined the cashbook and found that the Chairperson, being the supervisor and responsible for revenues and expenditures, did not check the cashier regularly to ensure that the cashbook was written up properly and that all receipts were posted correctly.

The cashier did not post all monies collected in the cashbook.

6.9 We expected to see that the cashier posted information relating to all monies collected in the cashbook for the period under review.

6.10 We examined the receipts and noted that when we checked the receipts against the cashbook there were receipts totaling \$80.00 that were not posted in the cashbook. The absence of these receipts from the cashbook will result with the Village Council not reporting the accurate revenue amount for the periods. Details are at Table 1

Table 1

Date	Receipt No.	Amount
January	051352	\$20.00
	051353	\$20.00
10/3/10	051388	\$20.00
	051392	\$20.00
	051393	\$20.00

The Chairman did not balanced the cashbook daily

6.11 Section 34 of the Village Councils and Water Boards (Accounting) Regulations 2004 stipulates that the Chairman is charged with the duty to balance the receipts and payments entered in the cashbook on a daily basis. .

6.12 We examined the cashbook and were unable to find any evidence that the Chairman balanced the cashbooks on a daily basis.

Recommendation

6.13 The Chairman of the Pomona Village Council should check that:

The Cashier records all revenues and expenditures in the cashbook daily and in sequential order

The receipts and payments entered in the cashbook are balanced on a daily basis

Bank Reconciliation

The Village Council did not reconcile the deposits and withdrawal of monies from the Bank.

6.14 Section 304 of the Financial Orders states that, “Officers authorized to keep a bank account shall compare at the close of the month the entries in the bank statement with those in the cashbook.”

6.15 We noted that for the period under review the Village Council operated an Alliance Bank Account with book #900-201. However, we were unable to verify the withdrawals and deposits made by the Council since no bank statements were provided and no bank reconciliation was prepared for the period under review.

Recommendation

6.17 The Chairperson should ensure that the bank account is reconciled monthly.

Revenue Form Issue Note (R.F.I.N.) Register

No Revenue Form Issue Note Register was kept to record the receiving and issuing of the receipt books.

6.18 We expected to see where the Village Council maintained a RFIN to record all revenue, license, or other receipt books received by the Council as stipulated by Financial Orders 107

6.19 We requested an RFIN register from the Pomona Village Council but were informed by the Chairperson that they did not have a register. This prevented us from verifying if the amount of receipts books presented to us were the amounts purchased and used for the period being audited.

6.20 If the above F.O. is followed it then means that whenever the Chairperson purchased Revenue Collector's Receipt books from the Treasury, he should record in the RFIN register the date the books purchased and the series of each book.

When an RCR book is issued to the Cashier, she will sign in the register her name and the date of receiving the book. The completed RCR is given back to the Chairperson who should enter the date of completion in the register.

Recommendation

- 6.21 The Chairperson should ensure that a RFIN register is maintained to record the purchasing and issuing of RCR books.

Receipts

One instance was observed whereby no carbon paper was used to complete the relevant triplicate copies of the receipts.

6. 22 Financial Orders number 53 states that “Officers issuing receipts shall ensure that the original is legible and complete duplicate and triplicate carbon copies have been made before parting with the original to the payer.”

- 6.23 When we perused the receipts against the cashbook we found that the triplicate copy of receipt, #051368 for DAVCO dated 23/9/08 totaling \$3,510.00, was written in ink rather than carbon. It is important that fresh carbons are used when preparing receipts as failure to do so can lead to financial fraud.

Recommendation

- 6.24 The Chairperson should direct the cashier to always use fresh carbon paper when making duplicate and triplicate copies of receipts.

Payments

Cash vouchers did not have supporting documents attached

6.25 Section 22(1) of the Village Councils and Water Boards (Accounting) Regulations, 2004 highlights that, “A voucher with all the details of the payment shall be prepared and all supporting documents from the supplier shall be attached.”

6.26 In the above requirements stated in Section 22 (1) of the Village Councils’ Regulations, the Council should prepare Cash vouchers when the funds are used to purchase items relating to the up-keep to the Council. All items to be purchased must be written on the voucher and the Chairperson and another member of the Village Council should sign the voucher authorizing the purchase.

When the items are purchased the cost should be written on the voucher and the receipts/invoices from the business should be attached to it. The Cashier should post the vouchers in the cashbook, in a chronological order, and the Chairperson verifies the entries. At the end of the month the expenditures are totaled and recorded in the cashbook.

6.27 We requested the cash vouchers including the supporting documents (receipts/invoices) and were provided with only vouchers. Without the supporting documents we were unable to confirm what was purchased and the actual cost for the items written on the vouchers.

The Council did not provide Cash Vouchers or the relevant invoices for the period August to December 2008

- 6.28 Despite the requirements of Section 22 (1) mentioned above, when we reviewed expenses on the statement we found that the Council did not provide us with the invoices or cash vouchers for the period August to December 2008. See details at Table 2

Table 2

DATE	EXPENSE	AMOUNT
August 2008	Office Supplies	\$145.00
September 2008	Labour/Stipends/Services	\$35.00
	Sept. celebrations	\$3,900.00
October 2008	Labour/Stipends/Services	\$1,857.75
	Material/Equipment/Supplies	\$150.00
	Utilities	\$183.79
December 2008	Labour/Stipends/Services	\$175.00
	Transport/Fuel	\$300.00
	Christmas party	\$5,000.00
	Others	\$250.00

Recommendation

- 6.29 The Chairperson of the Village Council should ensure that all supporting documents are attached to the vouchers.

Cash vouchers were not sequentially numbered or signed by persons authorized to do so.

- 6.30 Section 22 (3) of the Village Councils and Water Boards (Accounting) Regulations, 2004 states that the cash vouchers submitted should be sequentially numbered or signed by the Chairperson and at least one of the other two officers authorized to approve payments.

- 6.31 We examined cash vouchers and observed that such documents were not sequentially numbered or signed by the Chairperson and at least one of the other two officers authorized to approve payments.

The Council was unable to account for \$103.69 left over after the September celebrations

- 6.32 An examination of cash voucher dated 31st September 2009 showed that the Village Council spent \$2,000.00 for the September celebrations. A difference of \$103.69 was written on the voucher as 'change' (i.e. cash) left over. We were unable to locate the postings of the \$103.69 in the cashbook.

The Council did not provide invoices in regards to reimbursements given to two persons who made purchases on their behalf.

- 6.33 We expected that the Council would have invoices for all reimbursements paid to its employees.

- 6.34 We noted that the Council had reimbursed one person an amount of \$215.70 and another individual the sum of \$296.75 for Groceries and Snacks purchased in January and February 2010 respectively. No invoices were provided showing what the funds were spent on. We therefore could not confirm that the funds were actually spent on groceries and snacks.

Financial Summaries

The Village Council did not provide any Financial Summaries to us for audit examination.

- 6.35 Part II Section 3(p) of the Village Councils and Water Boards (Accounting) Regulations, 2004, stipulates that the Chairperson of the Council shall be the Accounting Officer and shall be responsible to the Council for the following:

‘As soon as possible after June and December in each year, render financial statements and annual accounts of the preceding year to the Ministry and to the Auditor General’

- 6.36 We requested the Financial Summaries from the Chairperson of the Village Council but he did not provide us with any for the entire period under audit examination. The Financial Summaries contain information the total amount of revenue the Council received and the expenses they had incurred on a monthly basis. At the end on the month when the cashier totals the revenue and expenses recorded in the cashbook and post the totals on the Financial Summary Form recording the revenue and the breakdown of the expenses. The differences will either be a surplus or a deficit for the month.

Recommendation

- 6.37 The Chairperson of the Pomona Village Council should ensure that Financial Summaries are prepared and submitted in accordance with Section 3 (p) of the Village Council Regulations.

PLACENCIA WATER BOARD

- 6.38 The Water Board is responsible for the operations and maintenance of water services within the Village or Community.

They lay pipes; regulate the pumping hours, collect user fee, disconnect customers' accounts from the water system for nonpayment/compliance, keep proper records and accounts as it relates to the activities of the Board.

Objective and scope

- 6.39 Our objective was to determine whether the Water Board was managing its revenue and expenditure in accordance with the Village Councils and Water Boards (Accounting) Regulations, 2004 for the period January 2006 to December 2009.

Observations and Recommendations

Revenue

CASHBOOK

The Water Board did not provide a cashbook for some periods being audited.

6.40 Section 32 of the Village Councils and Water Boards (Accounting) Regulations, 2004 states the Chairperson of each Water Board shall keep a cashbook to record all receipts and payments to the Council. This record shall be updated on a daily basis, when the daily collection is handed over to him.

6.41 Every day the cashier is expected to record the dates, names of persons making payments to the Board, the amount of revenues collected, expenditure dates, name of businesses and amounts spent by the Water Board on a daily basis in the cashbook.

6.42 We found that no cashbook was presented for the periods listed below.

May – December 2005
January – December 2006
January – December 2008

Recommendation:

6.43 The Chairperson of the Water Board should maintain a cashbook in accordance with Section 32 of the Village Councils and Water Boards (Accounting) Regulations

The cashbook was not properly maintained during the period under review.

6.44 Section 34 of the Village Councils and Water Boards (Accounting) Regulations 2004 stipulates that the Chairman is charged with the duty to balance the receipts and payments entered in the cashbook on a daily basis.

6.45 We examined the Cashbook and found that the Chairperson, being the supervisor and responsible for revenues and expenditures, did not check the cashier regularly to ensure that the cashbook was written up properly and that all receipts were posted correctly.

Recommendation

6.46 The Chairperson of the Placencia Water Board should ensure that the Cashier records all revenues and expenditures in the cashbook daily.

BANK RECONCILIATION

The Water Board did not reconcile the deposits and withdrawal of monies from the Bank.

6.47 Section 304 of the Financial Orders states that, “Officers authorized to keep a bank account shall compare at the close of the month the entries in the bank statement with those in the cashbook.”

6.48 The Board operated an account #100079961 with Atlantic Bank Limited Placencia Branch Stann Creek District.

Although bank statements were presented, the Board did not prepare bank reconciliations for the periods listed below to for us to verify what payments were actually made and the various amounts deposited in the bank.

January 2005 – December 2005

January 2008 – March 2008

June 2008

August – December 2008

Recommendation

- 6.49 The Chairperson should ensure that the bank account is reconciled monthly in accordance with Financial Orders 304.

REVENUE REGISTER

Several customers' accounts were in arrears for the period under examination.

- 6.50 Section 40 (1) of the Village Councils and Water Boards (Accounting) Regulations, 2004 states that "A Customer account shall be allowed to be in arrears for one month before being disconnected from the water system."

- 6.51 We observed from perusing the revenue register that several customers' accounts were in arrears for more than a month and were never disconnected. See details at Table 1 below.

6.52 We also observed that the Board acted as a collection agent for the Placencia Sanitation Company whose responsibility is to collect garbage and dispose of it. The Board collected revenue on behalf of the Company and disbursed payments to them. Apart from this, the Board paid the Company's phone bill, fuel and also provided financial subsidy to the Company. We did not receive any financial records for this Company. As the Board's ultimate duty is to provide water to the villagers, we asked to be informed of the written arrangements between the Placencia Sanitation Company and the Water Board.

Table 1

Date	RCR #	Amount	Type of Payment
01/03/2005	3066	\$33.05	Water payment for January 2005
01/03/2005	3073	\$85.90	June 2004 arrears/ February 2005
03/05/2005	3825	\$1706.95	March 2005
16/05/2005	4011	\$200.97	Water payment Feb. & Mar. 2005
09/06/2005	4295	\$92.00	Past Arrears & April
06/02/2008	322660	\$113.28	Water &Garbage for Dec 2007
20/02/2008	322892	\$806.27	Water &Garbage for Dec 2007 Jan – Feb 2008
28/02/2008	322941	\$169.44	Water &Garbage for Jan 2008 & past arrears
07/04/2008	359839	359839	Water fee for February 2008
07/04/2008	359843	\$149.22	Water fee for February 2008
11/04/2008	359910	\$100.00	Water fee for February 2008
09/06/2008	360739	\$58.41	Water &Garbage for April 2008
12/06/2008	360796	\$38.15	Water &Garbage for April 2008
13/06/2008	360811	\$32.00	Water &Garbage for April 2008

Recommendation

- 6.53 The chairman should initiate action in accordance with Section 40 (1) of the Village Councils and Water Boards (Accounting) Regulations, 2004 in an effort to collect the arrears owed by the customers listed at Table 1

REVENUE FORM ISSUE NOTE REGISTER (RFIN)

No Revenue Form Issue Note Register was kept to record the receiving and issuing of the receipt books.

- 6.54 Financial Orders number 107 states that a RFIN register shall be kept by Revenue Collectors to record all revenue licence, or other books received by him.
- 6.55 We requested a RFIN register from the Placencia Water Board but were informed by the Chairperson that they did not have any register. This prevented us from verifying if the amount of receipt books presented to us were the amounts purchased and used for the period being audited.
- 6.56 Whenever the Chairperson purchased Revenue Collector's Receipt books from the Treasury, he should record in the RFIN register the date the books purchased and the series of each book. When an RCR book is issued to the Cashier, she will sign in the register her name and the date of receiving the book.
- The completed RCR is given back to the Chairperson who should enter in the register the date of completion.

Recommendation

- 6.57 The Placencia Water Board should ensure that a register is kept to record the purchasing and issuing of RCR books as stated in F.O. 107.

RECEIPTS

Several cases were observed whereby no carbon paper was used to complete the relevant triplicate copies of the receipts.

- 6.58 Section 53 of the Financial Orders states that “Officers issuing receipts shall ensure that the original is legible and complete duplicate and triplicate carbon copies have been made before parting with the original to the payer.”
- 6.59 We noted that the following duplicate receipts listed at Table 2 below were written in ink rather than carbon.

Table 2

Date	Receipt #	Amount	Type of Error
03/03/2005	3130	\$50.00	Triplicate in Ink
03/03/2005	3131	\$60.00	Triplicate in Ink
03/03/2005	3132	\$173.09	Triplicate in Ink
21/03/2005	3346	\$50.00	Triplicate in Ink
21/03/2005	3347	\$126.45	Triplicate in Ink
21/03/2005	3348	\$77.93	Triplicate in Ink
03/05/2005	3803	\$125.00	Triplicate in Ink
08/02/2008	322695	\$150.00	Partially in ink
15/02/2008	322794	\$31.25	Partially in ink
19/06/2008	360881	\$34.62	Partially in ink

Recommendation

- 6.60 The Chairperson should direct the cashier to always use fresh carbon paper when making duplicate and triplicate copies of receipts

The Cashier altered a number of receipts when she was making them out.

- 6.61 Section 12 of the Village Councils and Water Boards (Accounting) Regulations 2004 states that when an error is made while making out a receipt, the receipt shall be cancelled and a new one issued.

- 6.62 We examined the receipts and found that whenever the cashier was writing a receipt and she made an error she chose to scratch the receipt instead of cancelling the receipt and re-write another receipt. This prevented us from being certain that the receipts were accurate. The Table 3 below shows receipts with alterations

Table 3

Date	RCR #	Amount
01/03/2005	3078	\$607.48
04/05/2005	3861	\$111.27
04/03/2005	3143	\$1,359.89
17/03/2005	3317	\$100.37
15/04/2005	3654	\$478.43
07/02/2008	322677	\$16.75
08/02/2008	322694	\$150.00
10/04/2008	359891	\$33.00
11/04/2008	359914	\$2,333.55
03/06/2008	360672	\$740.34
10/06/2008	360754	\$150.00

Recommendation

- 6.63 The Chairperson should direct the cashier to mark the word 'CANCEL' on all copies of a receipt whenever she makes an error and then re-write another receipt.

Receipt books were not stamped with the name of the Water Board.

- 6.64 Section 10(3) of the Village Council and Water Boards (Accounting) Regulations 2004 stipulates that each receipt shall be stamped with the official seal of the Council or Water Board.

- 6.65 We noticed that the Water Board receipt books for the entire period were not stamped with the official seal of the Board. It is inappropriate for the Water Board to be issuing receipts without the official name of the Water Board on such receipts. The seal identifies who the receipts are from. See examples of receipts without the name of the Board at Table 4 below.

Table 4

Date	RCR #	Amount	Type of Payment
01/03/2005	3063	\$752.35	Water for February 2005
01/03/2005	3065	\$137.11	Water for February 2005
03/05/2005	3818	\$43.77	Water for April 2005
03/05/2005	3822	\$35.68	Water for April 2005
06/05/2005	3837	\$30.99	Water for April 2005
01/02/2008	322607	\$64.00	Water Dec 07 & Jan 07
05/02/2008	322646	\$200.00	Payment Towards Water Acct.
08/02/2008	322690	\$72.68	Water Fee for Jan 2008
09/04/2008	359876	\$221.63	Water & Garbage for March
15/04/2008	359965	\$63.92	Water & Garbage April
09/06/2008	360723	\$375.09	Water & Garbage May
16/06/2008	360841	\$94.46	Water & Garbage May

Recommendation

- 6.66 The Chairperson should direct the cashier to ensure that all receipts are stamped with the name of the Water Board

EXPENDITURE/PAYMENTS

Cash Vouchers were not authorized by the Chairman and two other members of the Water Board

- 6.67 Section 18 (I) of the Village Councils and Water Boards Regulations, 2004, states that, ‘The Chairperson and two other members, appointed by the Council, shall be authorized to make payments on behalf of the Council.’
- 6.68 We observed that the cash vouchers were not signed by the Chairperson and at least one of the other two officers authorized to approve payments as required by Section 18 (I) of the Village Councils and Water Boards Regulations, 2004. See examples at Table 5 below.
- 6.69 Cash vouchers are to be prepared by the Water Board when the Board’s funds are used to purchase items relating to the up-keep to the Board. Particulars of all items to be purchased must be written on the voucher and the Chairperson and another member of the Water Board should sign the voucher authorizing the purchase.

Table 5

Date	Voucher #	Cheque#	Amount	Purpose of Payment
7/07/2005	Nil	4014170	\$120.00	3 days digging
7/07/2005	Nil	4014169	\$100.00	Repairing ATV
27/05/2005	Nil	3923291	\$30.00	Taxi to Roberts Grove
25/06/2008	Nil	4920672	\$636.24	Phone Bill
13/06/2008	Nil	4920662	\$3171.00	Garbage
05/06/2008	Nil	4920641	\$589.40	Office supplies
13/06/2008	Nil	4920662	\$3,171.00	Garbage
05/06/2008	Nil	4920639	\$50.00	Termination of Acc.
30/04/2008	Nil	4920581	\$103.25	Food for security
30/04/2008	Nil	4920580	\$712.97	Fuel for ATV

Recommendation

- 6.70 The Chairperson should direct the Cashier to ensure that the cash vouchers are signed by the Chairperson and at least one of the other two officers authorized to approve payments as required by Section 18 (I) of the Village Councils and Water Boards Regulations, 2004.

The total of the cash vouchers when compared with the relevant total of the cashbook for March 2005 reflected a difference of \$100.00

- 6.71 We expected to find no differences in the total of cash vouchers when compared with corresponding totals in the cashbook.
- 6.72 We examined the cashbook and noted that it reflected a total \$5,748.31 for March 2005 while the total of corresponding cash vouchers showed an amount of \$5,748.31, a difference of \$100.00.

Recommendation

The Chairperson should determine what caused the difference and make the necessary adjustments.

Cash vouchers did not have supporting documents attached.

6.73 Section 22(1) of the Village Councils and Water Boards (Accounting) Regulations, 2004 highlights that, “A voucher with all the details of the payment shall be prepared and all supporting documents from the supplier shall be attached.”

6.74 We requested the cash vouchers, including the supporting documents (receipts/invoices), and were provided with only vouchers.

Without the supporting documents we were unable to confirm what was purchased and the actual cost for the items written on the vouchers. See examples at Table 6

Table 6

Date	Voucher #	Reason of Payment	Total
06/06/2008	Nil	Phone Card	\$50.00
06/06/2008	Nil	Transportation	\$60.00
27/06/2008	Nil	Reimbursement Fuel	\$100.00
25/02/2008	Nil	Gallon Hand soap for septic system	\$4,021.40
22/02/2008	Nil	Boat Rental	\$100.00
14/02/2008	Nil	ATV New Kawasaki 650	\$15,000.00
27/02/2008	Nil	Painting	\$700.00

6.75 Furthermore, we compared payments reported in the cashbook with the invoices provided, and because not all invoices were presented, we found the following differences shown at Table 7.

Table 7

Months	Cashbook	Invoices/Cash Voucher Total	Difference
March 2005	\$37,473.40	\$2,302.10	\$35,171.30
May 2005	\$22,510.18	\$965.68	\$21,544.50
July 2005	Nil	\$9,264.93	\$9,264.93

Recommendation

6.76 The Chairman should ensure that all supporting documents are attached to the relevant vouchers.

FINANCIAL SUMMARIES

The amounts quoted for expenses on the Financial Summary differed from the Invoices/ Cash Voucher totals

6.77 We compared the Invoices/Cash Voucher totals with the total payments reported on the Financial Summary for 2008 and found the following differences listed at Table 8 below.

Table 8

Months	Financial Summary	Invoices/Cash Voucher Total	Difference
February 2008	\$70,228.56	\$68,615.81	\$1,612.75
April 2008	\$46,748.80	\$46,818.00	\$69.20
June 2008	\$32,977.23	\$33,695.63	\$718.40

No documentation was provided to us so that we could confirm/verify the Certificate of Deposit held with Atlantic Bank

6.78 Financial Summary for the year 2008 reflected that the Water Board held a Certificate of Deposit for \$53,750.00 with the Atlantic Bank.

We requested but were not provided with the necessary documentation to confirm that a Certificate of Deposit was held with the Atlantic Bank.

The Financial Summary quoted different amounts from what were actually stated on the relevant deposit slips

6.79 We compared the figures stated on the Financial Summary with the amounts quoted on the corresponding bank deposit slips and found the following differences listed at Table 9. Please note that actual amounts stated as deposited should be the same amounts reflected on the Financial Summary.

Table 9

Months	Financial Summary	Bank Deposit Slip Total	Difference
March 2005	\$59,053.03	\$59,013.03	\$40.00
May 2005	\$54,338.89	\$58,773.75	\$4,434.86
February 2008	\$56,568.11	\$49,187.21	\$7,380.90
April 2008	\$70,292.65	\$68,178.67	\$2,113.98
June 2008	\$57,169.53	\$28,606.73	\$28,652.80

6.80 In addition, revenue reported on the Financial Summary for the years 2005 and 2008 shown below at Table 10 did not match the corresponding receipt totals for the same periods.

Table 10

Months	Financial Summary	Receipt Total	Difference
February 2008	\$56,568.11	\$56,578.11	\$10.00
June 2008	\$57,169.53	\$60,840.90	\$3,671.37
March 2005	\$59,053.03	\$59,013.03	\$40.00
July 2005	\$58,120.28	\$58,023.68	\$96.60

Recommendations

- 6.81 The Chairman should ensure that the cashbook is balanced so that information in relation to the receipts and invoices are accurately transferred to the Financial Summary.

SAN MARCOS WATER BOARD**Objective and scope**

- 6.82 Our objective was to determine whether the Water Board was managing its revenues and expenditures in accordance with the Village Councils and Water Boards (Accounting) Regulations, 2004 for the period August to December 2008.

Revenue

CASH SURVEY

We were unable to conduct a cash survey, as the Cashier did not have any cash on hand.

- 6.83 Before undertaking a general/routine Audit examination, it is our policy to conduct a cash survey. However, the Chairman of the Water Board informed us that neither the Treasurer, nor the Billing Clerk, collected any cash for that day. As a result, we were unable to conduct a cash survey.

CASHBOOK

The cashier did not post the correct amounts in the cashbook.

- 6.84 Section 34 of the Village Councils and Water Boards (Accounting) Regulations, 2004 states that, “The Chairperson is hereby charged with the duty to balance the receipts and payments on a daily basis”
- 6.85 We compared the information written on the receipts to the entries in the cashbook and found instances where the cashier posted the wrong amounts in the cashbook. This resulted in the monthly revenue total being wrong. See instances at Table 1 below

Table 1

Date	RCR	Cashbook Amount	Receipt Amount
31/08/08	443013	\$12.00	\$12.60
31/08/08	443019	\$44.50	\$43.50
30/09/08	443044	\$11.00	\$11.10
30/12/08	443094	\$14.55	\$10.00

Recommendation

- 6.86 The Chairperson should direct the Cashier to be careful when recording the receipts in the cashbooks so as not to record the wrong amounts.

The Board did not present to us with Cashbooks for the period prior to August 2008.

- 6.87 Section 32 of the Village Councils and Water Boards (Accounting) Regulations, 2004, states that the Chairperson shall keep a cashbook to record all receipts and payments to the Water Board.

- 6.88 We requested but were not presented with the Cashbooks for the period prior to August 2008.

Recommendation

- 6.89 The San Marcus Water Board should locate and retain, pending the next Audit examination, all cashbooks for the period prior to August 2008.

BANKRECONCILIATION

The Water Board did not reconcile the deposits and withdrawal of monies from the Bank.

6.80 Section 304 of the Financial Orders states that, “Officers authorized to keep a bank account shall compare at the close of the month the entries in the bank statement with those in the cashbook.”

6.81 The Board operated a bank account but we were unable to verify withdrawals and deposits made by the Board since no Bank books or bank statements were provided and no bank reconciliations was prepared for the period under review.

Recommendation

6.82 The Chairperson should ensure that the bank account is reconciled monthly in accordance with Financial Orders 304.

REVENUE FORM ISSUE NOTE REGISTER (RFIN)

No Revenue Form Issue Note Register was kept to record the receiving and issuing of the receipt books.

6.83 Financial Orders number 107 states that a RFIN register shall be kept by Revenue Collectors to record all revenue, licence, or other books received by him.

6.84 We requested a RFIN register from the San Marcos Water Board but were informed by the Chairperson that they did not have any register. This prevented us from

verifying if the amount of receipt books presented to us were the amounts purchased and used for the period being audited.

- 6.85 Whenever the Chairperson purchased Revenue Collector's Receipt (RCR) books from the Treasury, he should record in the RFIN register the date the books purchased and the series of each book. When an RCR book is issued to the Cashier, she will sign in the register her name and the date of receiving the book. The completed RCR is given back to the Chairperson who should enter in the register the date of completion.

Recommendation

- 6.86 The San Marcus Water Board should ensure that a register is kept to record the purchasing and issuing of the Revenue Collector Receipt books as required by F.O. 107.

RECEIPTS

Several customers did not receive their original receipts when they made payments to the Board.

- 6.87 Section 10 (2) of the Village Councils and Water Boards (Accounting) Regulations, 2004 states that "the original is for the person making the payment"

- 6.88 As we perused the receipt books we noted that several receipts were not issued to customers promptly, as the originals were still attached to the receipt books and the receipts were not marked cancelled. See instances at Table 2

Table 2

Date	Receipt	Amount
30/09/08	443047	\$67.05
30/10/08	443071	\$75.30
30/11/08	443078	\$68.70
30/11/08	443079	\$10.00
30/11/08	443092	\$13.50
31/12/08	443109	\$14.10
31/12/08	443110	\$18.00
31/12/08	443111	\$11.25
31/12/08	443114	\$105.45
31/12/08	443115	\$10.00
31/12/08	443119	\$52.95

Recommendation

- 6.89 The Chairperson should direct the Cashier to issue the original copies of the receipts to customers promptly as required by Section 10 (2) of the Village Councils and Water Boards (Accounting) Regulations, 2004.

The information pertaining to 100 receipts were not entered in the Cashbook

6.90 We expected to see where the information written on each receipt is properly entered/ posted in the cashbook for the period under review. We also expected to find that all monies collected are deposited in the Water Board's bank account.

6.91 We examined receipt book with series 443101-443200 and noted that information written on 100 receipts were not entered in the cashbook. The amount collected via those receipts totaled \$446.30. We also did not find any evidence to indicate that the amount collected was deposited in the relevant bank account.

Recommendation

6.92 The Chairperson should direct the Cashier to:

- (a) Always enter the information written on each receipt to the Cashbook;
- (b) Always deposit amounts collected in the Board's bank account.

We observed that a number of duplicate receipts remained in the receipt books

6.93 Section 10 (2) of the Village Councils and Water Boards (Accounting) Regulations, 2004 requires that duplicate copies of receipts are to be sent to the Ministry on a monthly basis

6.94 We so noticed that in some cases the duplicate receipts were still attached to the receipt book. The original receipts should be given to the customers at the time the Cashier collects revenue and the duplicate receipts should be sent to the Ministry on a monthly basis. Only the triplicate copies should remain in the receipt books for Audit purposes.

Recommendations

6.95 The San Marcus Water Board should submit duplicate copies of receipts to the Ministry as required by Section 10 (2) of the Village Councils and Water Boards (Accounting) Regulations, 2004

EXPENDITURES/PAYMENTS

Cash vouchers did not have supporting documents attached

6.96 Section 22(1) of the Village Councils and Water Boards (Accounting) Regulations, 2004 highlights that, “A voucher with all the details of the payment shall be prepared and all supporting documents from the supplier shall be attached.”

6.97 We requested the cash vouchers, including the supporting documents (receipts/invoices), and were provided with only vouchers.

Without the supporting documents we were unable to confirm what was purchased and the actual cost for the items written on the vouchers.

6.98 Cash vouchers are to be prepared by the Water Board when the Board's funds are used to purchase items relating to the up-keep to the Board. The particulars of all items purchased must be written on the voucher and the Chairperson and another member of the Water Board should sign the voucher authorizing the purchase. When the items are purchased the cost should be written on the voucher and the receipts/invoices from the business should be attached to it

Recommendation

6.99 The Chairperson of the Water Board should ensure that all supporting documents are attached to the vouchers

The Cashier did not enter the details for two vouchers in the cashbook

6.100 We expected to find that the information regarding the details of all vouchers are posted in the Cashbook.

6.101 We noted that there were Twelve (12) cash vouchers totaling (\$200.07) presented as expenses incurred by the Board. However, the particulars of the two (2) cash vouchers shown at Table 3 below were never entered in the cashbook. We were unable to confirm the information on any of these vouchers as no invoices from the supplier were attached.

Table 3

Voucher #	Date	Particulars	Amount
003	22/1/09	PVC Valves, fittings	\$13.85
004	3/9/08	Cash Voucher	\$8.58

Recommendation

6.102 The Chairperson should direct the Cashier to always enter information regarding the details of all vouchers in the Cashbook.

Cash Vouchers were not numbered sequentially and signed by the Chairman and at least one of the other two officers authorized to approve payments.

6.103 Section 22 (3) of the Village Councils and Water Boards Regulations, 2004, states that ‘Vouchers shall be numbered sequentially and shall be signed by the Chairperson and at least one of the other two officers authorized to approve payments.’

6.103 We observed that the cash vouchers submitted were not sequentially numbered or signed by the Chairperson and at least one of the other two officers authorized to approve payments.

Recommendation

6.104 The Chairperson of the Water Board should ensure that all cash vouchers are numbered sequentially and he, and at least one of the other two officers authorized to approve payments, sign the vouchers as required by Section 22 (3) of the Village Councils and Water Boards (Accounting) Regulations, 2004

Financial Summaries/Statements

The Chairperson did not submit any Financial Summaries to us for examination.

6.105 Section 3(c) of the Village Councils and Water Boards (Accounting) Regulations, 2004, highlights that the Chairperson shall be responsible for “exercising general supervision over the work of the Treasurer, in particular ensuring that the cash book is written up daily and that monthly accounts are rendered to the Ministry within 15 days of the end of the month.”

6.106 In addition Section 3(p) of the Village Councils and Water Boards (Accounting) Regulations, 2004, stipulates that the Chairperson shall, as soon as possible after June and December in each year, render financial statements and annual accounts of the preceding year to the Ministry and to the Auditor General

6.107 We requested the Financial Summaries from the Chairperson of the Water Board but he did not provide us with any for the entire period under examination.

6.108 At the end on the month when the cashier totals the revenue and expenses recorded in the cashbook she should subsequently post the breakdown of revenue and expenses totals on the Financial Summary Form. The Financial Summaries therefore provides the Water Board with a summary of revenue they received and the expenses they incurred on a monthly basis.

Recommendation

6.109 The Chairperson of the San Marcus Water Board should prepare Financial Summaries and submit them to the Ministry and the Auditor General in accordance with Section 3(c) and (p) of the Village Councils and Water Boards (Accounting) Regulations, 2004.

CUSTOMERCARD

No Customer Cards were provided to us for verification.

6.110 Section 40 (2) of the Village Councils and Water Boards (Accounting) Regulations, 2004 states that a Customer Account shall be maintained for each Customer in a form set out in the Eight Schedule of the Regulations.

6.111 We requested the Customer Cards from the Chairman but up to the time of writing our report he has not presented to us any Customer Cards. In keeping with the requirements of Section 40 (2) mentioned above, a Customer Card is used to record all payments made to the Water Board for the usage of water. The cashier will enter

the date, period of the payment and the amount paid. If there is a balance outstanding the amount is inserted on the Card.

Recommendations

6.112 The Water Board should:

- (a) Prepare Customer Cards in accordance with the format suggested in Section 40 (2) of the Village Councils and Water Boards (Accounting) Regulations, 200.
- (b) Retain the Customer Cards for Audit examination.

Minutes of Meetings

Minutes of Meetings prepared for the period under examination were not submitted to us for review.

6.113 We expected to receive Minutes of the various Meetings the Board held during the period under review.

6.114 We requested but did not receive any Minutes of Meetings from the Board. Please note that we are aware that those Minutes of Meetings contain very important financial and administrative decisions made by the Board. As we did not get the Minutes of the Meetings, we were unable to determine whether important decisions made by the Water Board were complied with.

Recommendation

- 6.115 The Chairman should ensure that the Minutes of Meetings are retained and presented for Audit examination.

Conclusion

This report along with previous years report continues to highlight the urgency for the Executive Branch of Government to first understand that audits conducted must be recognized as an important tool that can be used to aid in effective management. Accounting Officers and Heads of Department are encouraged to review audit reports submitted as those reports contain pertinent recommendations that can further strengthen internal controls.

The reports often recommend the implementation of controls that can help to maximize efficiencies in areas such as the control in public expenditure, cashiering, reconciliations and the application of respective regulations.

The absence of the Public Accounts Committee is evident as most of the observations, findings and recommendations are still not taken seriously. The Public Accounts Committee is the oversight body that would be able to deal with reported findings and assist with accountability.

This Office will continue to work towards achieving compliance in line with the Appropriation law along with placing emphasis on value for money and accountability.

We take this opportunity to once again assure the National Assembly and people of Belize of our commitment to respectfulness, integrity and relevance.

Appendix 1 – About the Office of the Auditor General

The Office of the Auditor General of Belize provides the National Assembly with 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 she 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 fifty one officers as outlined below:

Post	Established	Actual	Remarks
Auditor General	1	1	
Deputy Auditor General	1	1	
Supervisor of Audit	9	9	
Examiner of Accounts	12	12	
Senior Secretary	1	1	
Administrative Assistant	1	1	
Stock Verifier	1	1	
First Class Clerk	10	10	
Second Class Clerk	13	13	
Office Assistant	1	1	
System Administrator	1	1	
Totals	51	51	

Budget 2011-2012

The following is the Recurrent Budget of the Office of the Auditor General for the year-ended March 31, 2012. At the close of the financial year operating expenditures was \$1,576.00 less than budgeted as is outlined below.

ACCOUNT	BUDGET	ACTUAL	VARIANCE
Salaries	\$1,414,773	\$1,514,036	(\$99,263)
Travel and subsistence	\$292,003	\$233,244	\$58,759
Materials and supplies	\$70,438	\$47,691	\$22,747
Operating costs	\$45,300	\$37,472	\$7,828
Maintenance costs	\$17,395	\$10,645	\$6,750
Training	\$25,000	\$20,863	\$4,137
Public utilities	\$12,000	\$11,381	\$619
Totals	\$1,876,909	\$1,875,332	\$1,576

Capital expenditures amounted to \$32,926 for the fiscal period 2011-2012.

This was \$22, 926 more than the budgeted amount.

Strategic planning

In October 2011, the Office of the Auditor General, Supreme Audit Institution (SAI), Belize changed guard when a resolution passed by the National Assembly appointed Belize's first female Auditor General.

The Office had a Strategic Plan for the period 2008-2013; however, a change in vision required a revision of the current plan. The Office established early in its vision that its stakeholders were essential in the formulation of an effective strategic plan. Hence, with the assistance of the Canadian Comprehensive Auditing foundation (CCAF) a SWOT AND RISK Workshop was held in Belize, in an effort to lay the foundation for an effective plan.

Management organized a staff retreat. It was an exciting time for us as the SWOT and Risk workshop had produced a Risk Register, which evidently formed the basis for the 2012–2015 Strategic Plan. The Plan is realistic and it provides a process of engagement that is collaborative, impartial, and aims to provide independent assurance to the National Assembly.

The Strategic Goals of the Plan are as follows:

Goal 1

Advocacy - To raise the profile of the Supreme Audit Institution of Belize

Goal 2

Assurance Services – To increase the strength and span of assurance services

Goal 3

Professional Competency - To continuously improve the competencies and capabilities of all staff

Goal 4

Organizational Capacity of SAIB – to strengthen operational efficiency and transform the organization's image

The successful implementation of this plan is reliant on the Office of the Auditor General of Belize (OAGB) receiving the required level of support from the National Assembly. With the current resources in place the challenge will be on the present team to individually upgrade their professional qualifications where necessary and to welcome new, qualified recruits to the OAGB.

Careful attention must be spent in monitoring and evaluating the implementation of this plan. It is recommended that management holds special monthly meetings to monitor and evaluate the implementation of the plan. The OAGB should also commission an annual independent evaluation of the implementation of the plan. Attention to organizational management is critical.

The support of the National Assembly, the Public Accounts Committee, and all other stakeholders is vital for the realization of a truly independent and functional Supreme Audit Institution of Belize.

Conferences and Trainings

The Auditor General attended a conference on ‘ Diagnostic of the Organizational Component of Institutional Strengthening’, which was held in Chile on the 16th and 17th January 2012.

During the period 30th January to 2nd February 2012, the Auditor General visited Antigua and Barbuda for the ‘Caribbean Workshop on Strengthening Parliamentary Oversight’.

Mr. Charles Flowers, Supervisor of Audit, successfully completed his training in Environmental Auditing from the Canadian Comprehensive Auditing Foundation (CCAF) in May 2012. Belize was approved two Fellowship in its International Program and he was the second to attend training.

Mrs Maria Rodriguez successfully completed a training course on Performance Auditing, which was held at the International Centre of Comptroller and Auditor General of India during the 21st November to 16th December 2011.

International and Regional Affiliations

The Office of the Auditor General continues to maintain its relation with the following 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

NAO- National Audit Office

APPENDIX II
2011/2012 AUDIT OF FINANCIAL STATEMENTS
ABSTRACT BY HEAD OF REVENUE AND EXPENDITURE
COMPARED WITH THE ESTIMATES

HEAD OF REVENUE	APPROVED ESTIMATES 2011/2012	ADJUSTED BUDGET 2011/2012	ACTUAL 2011/2012
	BZE\$	BZE\$	BZE\$
01 Tax Revenue			
0101 Taxes on Income & Profits	(256,741,782)	(256,741,782)	(252,349,828)
0102 Taxes on Property	(5,459,364)	(5,459,364)	(6,672,841)
0103 Taxes on Int'l Trade & Transactions	(198,325,370)	(198,325,370)	(180,781,741)
0104 Taxes on Goods & Services	(226,739,889)	(226,739,889)	(235,339,317)
Total tax revenue	(687,266,405)	(687,266,405)	(675,143,726)
02 Non-Tax Revenue			
0201 Licences	(13,618,718)	(13,618,718)	(12,023,441)
0202 Rent & Royalties	(28,842,826)	(28,842,826)	(40,643,352)
0301 Government Departments	(35,770,357)	(35,770,357)	(49,999,025)
0501 - Repayment of loans receivable	(6,321,777)	(6,321,777)	(12,147,221)
Total non-tax revenue	(84,553,678)	(84,553,678)	(114,813,039)
TOTAL RECURRENT REVENUE	(771,820,083)	(771,820,083)	(789,956,766)
Transfers	(12,229,037)	(12,229,037)	(24,118,653)
Sale of Equity/Property	-	(5,285,913)	(7,839,444)
Grants	(54,295,000)	(54,295,000)	(31,289,714)
External assistance loans	(97,563,552)	(97,563,552)	(68,358,661)
Capital Revenue	(164,087,589)	(169,373,502)	(131,606,472)

RECURRENT EXPENDITURE BY COST CENTER	APPROVED ESTIMATES	SUPP PROVISION	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
11 - Office of the Governor General	369,546	0	369,546	341,355	28,191
12 - Judiciary	7,891,068	0	7,891,068	7,118,619	772,449
13 - Legislature	2,110,580	27,695	2,138,275	1,878,740	259,535
	11,745,046	85,000	11,830,046	11,577,207	252,839
15 - Director of Public Prosecutions	1,499,422	0	1,499,422	1,218,816	280,606
16 - Auditor General	1,876,909	0	1,876,909	1,863,685	13,224
17 - Office of the Prime Minister	2,973,410	292,740	3,266,150	3,006,023	260,127
18 - Ministry of Finance	225,114,841	8,391,969	233,506,810	220,125,147	13,381,663
19 - Ministry of Health	92,282,044	200,000	92,482,044	91,447,269	1,034,775
20 - Ministry of Foreign Affairs and Foreign Trade	13,573,210	174,746	13,747,956	13,221,365	526,592
21 - Ministry of Education and Youth	191,919,249	1,894,344	193,813,593	194,721,055	(907,462)
23 - Ministry of Natural Resources and The Environment	10,139,208	498,620	10,637,828	10,360,435	277,393
25 - Ministry of Tourism and Civil Aviation	4,784,506	0	4,784,506	4,439,084	345,422
26 - Ministry of Transport, Communications and NEMO	7,951,137	154,894	8,106,031	8,056,106	49,925

RECURRENT EXPENDITURE BY COST CENTER	APPROVED ESTIMATES	SUPP PROVISION	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
27 - Ministry of Human Development and Social Transformation	9,921,220	0	9,921,220	9,478,241	442,979
29 - Ministry of Works	9,244,938	0	9,244,938	9,529,983	(285,045)
30 - Ministry of Police and Public Safety	56,861,006	1,253,709	58,114,715	52,315,875	5,798,840
31 - Ministry of the Attorney General	3,186,879	106,000	3,292,879	3,036,324	256,555
32 - Ministry of Economic Development, Commerce Industry and Consumer Protection	6,102,794	15,000	6,117,794	6,052,477	65,317
33 - Ministry of Housing and Urban Development	1,931,661	0	1,931,661	1,819,324	112,337
35- Ministry of Labour, Local Government & Rural Development	9,181,541	2,986,000	12,167,541	12,130,251	37,290
37 - Ministry of Public Utilities, Information and Broadcasting	5,496,187	129,558	5,625,745	5,421,810	203,935
Grand Total	729,553,301	16,780,278	746,333,579	722,086,062	24,247,517

CAPITAL II EXPENDITURE

CAPITAL II	APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
11 - Office of the Governor General	5,000	16,800	21,800	21,800	0
12 - Judiciary	125,000	0	125,000	112,685	12,315
13 - Legislature	15,595	0	15,595	27,085	(11,490)
14 - Ministry of Public Service, Governance Improvement and Election and Boundaries and Sports	849,570	1,774,185	2,623,755	2,460,886	162,869
15 - Director of Public Prosecutions	5,000	0	5,000	5,000	0
16 - Auditor General	10,000	24,000	34,000	49,576	(15,576)
17 - Office of the Prime Minister	320,000	57,200	377,200	224,078	153,122
18 - Ministry of Finance	9,489,440	6,679,316	16,168,756	11,788,432	4,380,324
19 - Ministry of Health	2,124,398	115,940	2,240,338	1,666,186	574,151
20 - Ministry of Foreign Affairs and Foreign Trade	20,000	62,000	82,000	75,414	6,586
21 - Ministry of Education and Youth	3,256,630	449,903	3,706,533	2,626,574	1,079,959
22 - Ministry of Agriculture and Fisheries	2,262,956	553,149	2,816,105	2,558,598	257,507
23 - Ministry of Natural Resources and The Environment	6,009,300	3,868,459	9,877,759	8,612,680	1,265,079
25 - Ministry of Tourism and Civil Aviation	909,000	0	909,000	68,775	840,225

CAPITAL II	APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
26 - Ministry of Transport, Communications and NEMO	1,355,000	513,081	1,868,081	1,628,521	239,561
27 - Ministry of Human Development and Social Transformation	4,518,055	1,558,658	6,076,713	3,779,261	2,297,451
29 - Ministry of Works	7,755,581	17,922,793	25,678,374	25,553,762	124,612
30 - Ministry of Police and Public Safety	2,402,372	145,440	2,547,812	1,861,662	686,150
31 - Ministry of the Attorney General	618,450	1,459,340	2,077,790	759,797	1,317,993
32 - Ministry of Economic Development, Commerce, Industry and Consumer Protection	2,677,428	1,630,368	4,307,796	2,774,992	1,532,804
33 - Ministry of Housing and Urban Development	500,000	4,954,872	5,454,872	5,487,954	(33,082)
35 - Ministry of Labour, Local Government and Rural Development	792,600	140,000	932,600	872,859	59,741
37 - Ministry of Public Utilities, Information and Broadcasting	370,335	86,935	457,270	79,359	377,911
38 - Ministry of Defense and Immigration	1,602,130	1,023,097	2,625,227	1,603,082	1,022,145
Total Capital II Expenditure	47,993,840	43,035,536	91,029,376	74,699,017	16,330,359

CAPITAL III EXPENDITURE	APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
12 - Judiciary	0	58,350	58,350	58,369	(19)
14 - Ministry of Public Service, Governance Improvement and Election and Boundaries and Sports	5,000,000	13,984,260	18,984,260	5,150,921	13,833,339
18 - Ministry of Finance	9,309,086	1,917,600	11,226,686	5,280,179	6,046,507
19 - Ministry of Health	3,355,777	643,777	3,999,554	1,431,284	2,568,271
20 - Ministry of Foreign Affairs and Foreign Trade	1,220,000	0	1,220,000	521,167	698,833
21 - Ministry of Education and Youth	516,000	916,182	1,432,182	495,977	936,204
22 - Ministry of Agriculture and Fisheries	13,260,000	0	13,260,000	17,252,364	(3,992,364)
23 - Ministry of Natural Resources and The Environment	9,050,000	7,681,164	16,731,164	6,579,365	10,151,799
25 - Ministry of Tourism and Civil Aviation	5,015,000	1,564,264	6,579,264	6,579,263	1
26 - Ministry of Transport, Communications and NEMO	350,000	0	350,000	20,000	330,000
27 - Ministry of Human Development and Social Transformation	8,100,000	350,587	8,450,587	225,821	8,224,766

CAPITAL III EXPENDITURE	APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
29 - Ministry of Works	31,000,000	5,000,000	36,000,000	14,887,065	21,112,935
30 - Ministry of Police and Public Safety	0	59,811	59,811	59,811	0
32 - Ministry of Economic Development, Commerce, Industry and Consumer Protection	21,664,183	3,905,853	25,570,036	12,297,671	13,272,365
33 - Ministry of Housing and Urban Development	4,400,000	0	4,400,000	0	4,400,000
38 - Ministry of Defence and Immigration	0	8,206,927	8,206,927	8,206,927	0
Total Capital III Expenditure	112,240,046	44,288,775	156,528,821	79,046,184	77,582,637

**SUMMARY OF EXPENDITURE
FOR YEAR ENDED 31-03/2013**

Head	Ministry	Recurrent Expenditures 10	Capital 2	Capital 3	Total Expenditures
11	Office of the Governor General	341,355	21,800		363,155
12	Judiciary	7,118,619	112,685	58,369	7,289,672
13	Legislature	1,878,740	27,085		1,905,825
14	Ministry of the Public Service, Governance Improvement and Elections and Boundaries	11,577,207	2,460,886	5,150,921	19,189,015
15	Director of Public Prosecution	1,218,816	5,000		1,223,816
16	Auditor General	1,863,685	49,576		1,913,261
17	Office of Prime Minister & Cabinet	3,006,023	224,078		3,230,100
18	Ministry of Finance	220,125,147	11,788,432	5,280,179	237,193,758
19	Ministry of Health	91,447,269	1,666,186	1,431,284	94,544,739
20	Ministry of Foreign Affairs, Foreign Trade & Tourism	13,221,365	75,414	521,167	13,817,945
21	Ministry of Education	194,721,055	2,626,574	495,977	197,843,606
22	Ministry of Agriculture & Fisheries	11,007,644	2,558,598	17,252,364	30,818,606
23	Ministry of Natural Resources, Local Government & Environment	10,360,435	8,612,680	6,579,365	25,552,480
25	Ministry of Tourism and Civil Aviation	4,439,084	68,775	6,579,263	11,087,122
26	Ministry of Transport, Communications and NEMO	8,056,106	1,628,521	20,000	9,704,627

27	Ministry of Human Development	9,478,241	3,779,261	225,821	13,483,324
Ministry Head	Ministry	Recurrent Expenditures 10	Capital 2	Capital 3	Total Expenditures
30	Ministry of the Attorney General	3,036,324	759,797		3,796,121
31	Ministry of Economic Development, Commerce, Industry & Consumer Protection	6,052,477	2,774,992	12,297,671	21,125,140
32	Ministry of Housing and Urban Development	1,819,324	5,487,954	-	7,307,278
33	Ministry of Labour, Local Government & Rural Development	12,130,251	872,859	8,206,927	21,210,036
34	Ministry of Public Utilities, Nemo, Transportation and Comm.	5,421,810	79,359		5,501,169
35	Ministry of Defence	41,919,228	1,603,082		43,522,310
36					-
38					-
Summary		722,086,062	74,699,017	79,046,184	875,831,262

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

Statement of Assets and Liabilities			
Assets	31 March, 2012	1 April, 2011	Movements
Bank Accounts-Central	77,740,775.82	68,303,370.97	(9,437,404.85)
Bank Accounts-Commercial	51,774,595.05	37,735,213.41	(14,039,381.64)
Cash	9,210,709.40	684,457.02	(8,526,252.38)
Bank and Cash Balances	138,726,080.26	106,723,041.40	(32,003,038.86)
Advances to Municipalities	5,950,458.99	5,598,702.39	(351,756.60)
Advances - Employee Loans	4,120,946.80	4,335,183.04	214,236.24
Advance Miscellaneous	183,713,149.22	176,818,437.17	(6,894,712.05)
Dishonoured checks	4,172,335.37	3,722,473.15	(449,862.22)
Imprests	0.00	0.00	0.00
Acc-Payable - Suppl	0.00	0.00	0.00
Foreign Drafts Clearing Accounts	7,719,782.71	(203,702.35)	(7,923,485.06)
Special Fund & Inv	59,994,030.96	58,509,905.19	(1,484,125.77)
Suspense Account	361,326,972.63	361,326,972.63	0.00
Total assets	765,723,756.94	716,831,012.62	
Liabilities			
Social Security/Taxes Deductions	(4,029,686.79)	(4,168,393.95)	(138,707.16)
Deposits- Town Boards	(1,003.00)	(283.00)	720.00
Payroll Clearing-Accounts	(147,515,312.94)	(84,715,152.02)	62,800,160.92
Special Deposits	(10,678,019.27)	(10,159,719.35)	518,299.92
Savings Bank	(12,108,635.22)	(10,936,316.68)	1,172,318.54
Debt Servicing Accounts	(1,864,009,108.03)	(1,858,595,508.37)	5,413,599.66
Deposit Treasury Bills	(310,743,437.74)	(313,975,535.05)	(3,232,097.31)
Accounts Payable-Vendors	(26,697,150.37)	(8,768,598.99)	17,928,551.38
Post Office Accounts	(320,156.12)	(75,579.60)	244,576.52
Total liabilities	(2,376,102,509.48)	(2,291,395,087.01)	
Net liabilities/equity			0.00
To track debt services	1,952,140,611.21	1,870,733,530.05	(81,407,081.16)
Consolidated Fund	(296,029,883.89)	(296,169,455.67)	(139,571.78)
(Surplus)/Deficit	(45,731,974.78)	0.00	45,731,974.78
Net liabilities/equity	1,610,378,752.54	1,574,564,074.38	(0.01)
check	0.00	(0.01)	
check	(0.00)		

APPENDIX IV- STATEMENT OF SPECIAL FUNDS (LOCAL & FOREIGN)

	Assets	Liabilities	
	INVESTMENTS AT 31 MARCH 2012	BALANCE AT 31 MARCH 2012	CASH WITH ACCOUNTANT GENERAL
<u>LOCAL</u>			
BALANCE ON APPROVED SCHEMES			
Elemental Disaster Fund	5,264,578.75	(5,264,578.75)	0.00
Savings Bank	17,502,393.72	(12,108,635.22)	5,393,758.50
O.C.F.	1,517,963.72	(1,517,963.72)	0.00
Belize Government National Disaster Relief Fund	280,457.41	(280,457.41)	0.00
REWARDS FUND			
Prison Officer's Reward Fund	3,995.66	(3,995.66)	0.00
Police Reward Fund	307,453.07	(307,453.07)	0.00
Fire Brigade Reward Fund	347.26	(347.26)	0.00
SUGAR SPECIAL FUND			
Sugar Price Stabilization Fund	0.00	0.00	0.00
Sugar Rehabilitation Fund	9,777.02	(9,777.02)	0.00
TOTAL LOCAL	24,886,966.61	(19,493,208.11)	5,393,758.50

<u>FOREIGN</u>	INVESTMENTS AT 31 MARCH 2011
Exchange Adjustments	444,297.63
Cascal BV - New Share Purchase (Allen Overy LLP)	34,631,397.29
J.C.F. - Joint Consolidated Fund	31,369.43
TOTAL FOREIGN	35,107,064.35
TOTAL SPECIAL FUNDS	59,994,030.96

APPENDIX V - STATEMENT OF OUTSTANDING LOANS

DATE	NAME OF BORROWER				
LOAN AND INTEREST	SOURCE OF MONEY AND AUTHORITY	RATE	OUTSTANDING at 31/03/2011	Interest for 2011-2012	OUTSTANDING at 31/03/2012
1959	Agricultural Credit Fund, Colonial		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
4 & 8%	Banana Control Board Ordinance 26/71				
1959	St. Catherine's Academy Colonial		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
Free	& Welfare Scheme D 3407 & A-B				
	Estimates				
1964	St. John's College Hurricane (1961)		3,100.00		3,100.00
Free	Reconstruction Loan				
1964	St. Michael's College Hurricane (1961)		10,845.00		10,845.00
Free	Reconstruction Loan				
1968	St Hilda's College	0.07	74,942.95	5,246.01	80,188.96
7%	Ordinance No. 5/65				
1968	St Michael's College	0.07	49,984.03	3,498.88	53,482.91
7%	Ordinance No. 5/65				
1968	Fletcher College - Estimates	0.07	57,451.85	4,021.63	61,473.48
7%	Ordinance No. 5/65				
1968	Muffles College Estimates	0.07	260,055.57	18,203.89	278,259.46
7%	Ordinance No. 5/65				
1969	Stann Creek High School Ordinance	0.07	80,177.04	5,612.39	85,789.44
7%	No. 5/65				
1975	Development Finance Corporation	0	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
Free					
1950	Marketing Board		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

Free	21/52				
1968-70	Municipalities	0.075	1,453,228.56	108,992.14	1,562,220.70
	Loan to Belize City Council for Street				
7.5%	works 1968 21/68 Ordinance	0.075	924,229.82	69,317.24	993,547.06
7.5%		0.075	165,411.68	12,405.88	177,817.56
1969-70	Loan to Corozal Town Board Estimates	0.075	232,160.35	17,412.03	249,572.37
7.5%	Ordinance No. 21/68				
1969-70	Loan to Punta Gorda Town Board	0.075	205,597.01	15,419.78	221,016.78
7.5%	Estimates Ordinance No. 21/68				
1969-70	Loan to Benque Viejo del Carmen	0.075	86,400.36	6,480.03	92,880.39
7.5%	Town Board - Ordinance 21/68				
1970	Loan to Stann Creek Town Board	0.075	28,672.30	2,150.42	30,822.73
7.5%	Estimates Ordinance No. 21/68				
1970	Loan to Cayo Town Board Estimates	0.075	65,872.49	4,940.44	70,812.92
7.5%	Ordinance No. 21/68				
1975	Ports and Harbour Authority	0.04	7,620,474.40	304,818.98	7,925,293.37
4%	Ports and Harbour Authority				
	Ordinance 26/71				
1947-53	Public Officers (For Building and Purchasing Houses) Surplus and Loan	0.045	11,907.25	535.83	12,443.07
4.50%					
	Funds 1947-50 Estimates 1953 Ordinance 21				
	21/52				
1964	Funds 1947-50 Estimates 1953 Ordinance 21	0.075	467,948.11	35,096.11	503,044.22
7.5%	Government Housing Loan Board				
1963	Reconstruction and Development Corporation. Hurricane Reconstruction	0.06	8,474,837.00	508,490.22	8,983,327.22
6.0%					
Sundries	Loan 1961 Estimates - Ordinance No.				
	17/62 as amended by Ordinance No. 20/63				
1970	Belmopan Housing and Public Utilities	0.09	50,530,815.11	4,547,773.36	55,078,588.47
9%	Loan - Colonial Welfare & Development				
	Scheme D 6577 - Estimates				

1970	Belmopan Housing and Public Utilities	0.095	19,642,825.86	1,866,068.46	21,508,894.32
9.5%	Loan - Colonial Welfare & Development				
	Scheme D 6577 - Estimates				
1970	Belmopan Housing and Public Utilities		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
Free	Loan - Colonial Welfare & Development				
	Scheme D6577 - Estimates				
1971	Belmopan Housing and Public Utilities		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
Free	Loan - Colonial Welfare & Development				
	Scheme D6577 - Estimates				
1968	Water and Sewerage Authority		196,779.00		196,779.00
	Water Authority Hurricane (1961)				
	Reconstruction Loan				
1953	Miscellaneous	0.065	21,085.63	1,370.57	22,456.20
6.5%	Sundry Households (aided self/help)				
	Development Loan 1952 Ordinance 21/52				
1956	Sundry Citrus Farmers Hurricane		768.00		768.00
Free	Reconstruction Loan 1955 Estimates				
1956-58	Sundry Coconut Farmers Hurricane	0.04	79,911.84	3,196.47	83,108.32
4%	Reconstruction Loan 1955 Estimates				
1956-59	Sundry Cane Farmers Hurricane	0.04	142,950.32	5,718.01	148,668.33
4%	Reconstruction Loan 1955 Estimates				

1954-60	Sundry Householders (Corozal Building	0.035	20,335.79	711.75	21,047.54
3.5%	Direct Loan) Hurricane Reconstruction				
	Loan 1955 Estimates				
1956-60	Sundry Householders (Corozal Aided	0.035	2,454.58	85.91	2,540.49
3.5%	Self/Helpers) Hurricane Reconstruction				
	Loan 1955 Estimates				
1956	Sundry Householders (Corozal Bill of Sale	0.035	18,934.73	662.72	19,597.45
3.5%	Loans) Hurricane Reconstruction Loan				
	1955 Estimates				
1964-66	R.R. Locke Canadian Technical Assistance		5,127.00		5,127.00
Free	Estimates				
1970	Anthony Ordonez		16.00		16.00
Free	Estimates				
1963-66	Sundry Householder (Central Authority	0.04	97,704.66	3,908.19	101,612.85
4%	Housing Loans)				
1961-71	Loans to Scholarship Holders		88,703.00		88,703.00
Free					
1962	Hurricane Hattie Roofing Loans		6,334.00		6,334.00
Free					
1964	Sundry Householder (Loan Corozal		3.00		3.00
Free	Water Supply)				
1970-71	Sundry Householders (Aided Self/Help		2,298.00		2,298.00
	Loan) Hattievill) Estimates				
	SUB TOTAL		95,814,515.31	7,552,137.31	103,366,652.62
1932	Elemental Disaster Fund	0.05	67,456.40	3,372.82	70,829.23
5%	Belize Loan Board Hurricane Reconstruction 1932 Ordinance No.23/3				
1963	Green and Atkins Finance	0.06	365,888.77	21,953.33	387,842.09
6%	Committee				
1963					

Free	J. Bailey Coconut Industry Board		50.00		50.00
	SUB TOTAL		433,395.17	25,326.15	458,721.32
1961	Frank Lizama - Official Charities Fund		80.00		80.00
Free	Executive Council				
1962	Feliciana Bermudez - Official Charities		25.00		25.00
Free	Fund Executive Council				
1962	Gilbert Robateau - Official Charities		100.00		100.00
Free	Fund - Estimates				
1963	Carlos Murrillo - Official Charities		346.00		346.00
Free	Fund Executive Council				
1963	Erasmus Lowe - Official Charities		15.00		15.00
Free	Fund Executive Council				
1966	Roy Straughan - Official Charities		295.00		295.00
Free	Fund - Estimates				
1965	Joseph Adolphus - Official Charities		11.00		11.00
Free	Fund - Estimates				
1966	Edward Alfred - Official Charities		20.00		20.00
Free	Fund - Estimates				
1966	Doris James - Official Charities		81.00		81.00
1967	Julios Domingo - Official Charities		62.00		62.00
Free	Fund - Estimates				
1967	Anglican Primary School, Queen's Square	0.01	12,361.92	123.62	12,485.54
1%	Area - Official Charities Fund - Committee of Supply				
1967	Methodist Mission Loan for repairs to		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
Free	Official Charities Fund - Committee of Supply				

1968	Anglican Mission Queen's Square	0.01	34,371.25	343.71	34,714.96
1%	Official Charities Fund - Committee of Supply				
1969	Reuben Barrow - Official Charities		13.00		13.00
	Fund - Estimates				
1970	Robert Palacio - Official Charities		36.00		36.00
Free	Fund - Estimates				
1968	Shirley Usher - Official Charities		20.00		20.00
	Fund - Estimates				
1968	Theodore Turner - Official Charities		19.00		19.00
Free	Fund - Estimates				
1968	Austin Gillett - Official Charities		10.00		10.00
Free	Fund - Estimates				
1966	Methodist School, Punta Gorda Official		12,000.00		12,000.00
Free	Charities Fund - Committee of Supply				
1967	Alvin Domingo - Official Charities		21.00		21.00
Free	Fund - Estimates				
1967	Anthony Meighan - Official Charities		175.00		175.00
Free	Fund - Estimates				
1967	Elmo Caliz - Official Charities		185.00		185.00
Free	Fund - Estimates				
			-		-
1967	United Youth Band - Official Charities		89.00		89.00
Free	Fund - Estimates				
1967	Wesley College - Official Charities		44,531.00		44,531.00
Free	Fund - Committee of Supply				
1967	R.C. School, Lake Independence Official	0.01	13,785.90	137.86	13,923.76
1%	Charities Fund - Committee of Supply				
1968	Joseph Witty - Official Charities		9.00		9.00
Free	Fund - Estimates				
1969	Vevelee Domingo - Official Charities		14.00		14.00

Free	Fund - Estimates				
		0			
1971	Winston E. Smith - Official Charities		20.00		20.00
Free	Fund - Estimates				
			-		-
1971	Ewart McSweeney - Official Charities		49.00		49.00
Free	Fund - Estimates				
	SUB TOTAL DUE TO OFFICIAL CHRRITIES FUND		123,745.07	605.19	124,350.27
1997	Belize National Teachers Union	0.045			
4.5%	Fin Sec Memo 6013/6/97 d/19/5/97				
1990	Anglican Diocese of Belize		25,500.00		25,500.00
Free					
1996	Corozal Town board		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
Free	Fin Sec Memo Gen 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
Free	Fin Sec Memo 6012/2/94(10) d/28/3/94				
1999	Belize National Teachers Union	0.045	13,746.63	618.60	14,365.23
4.5%	Fin Sec Memo Gen/ 56/01/99(1)d/2/7/99				
1995	Orange Walk Town Board		250.00		250.00
Free	Fin Sec Memo 6012/23/95(153) d/19/9/95				
2000	San Ignacio Town Board	0.085	192,060.43	16,325.14	208,385.57
8.5%	Fin Sec memo Gen/24/01/00(51) d/15/2/2000				
1995	Belize National Teacher's Union	0.045			

4.5%	Fin Sec Memo 6013/6/95(34) d/15/5/95				
1994	National Teachers Union	0.045			
4.5%	Fin Sec Memo 6013/6/94(16) d/26/4/94				
1996	San Pedro Town Board		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
4.5%	Fin Sec memo 6012/29/98(111) d/27/3/98				
1998	San Ignacio Town Board		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
Free	Fin Sec memo 6021/1/17/96(136) d/20/12/96				
1999	Punta Gorda Town Board		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
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	39,765.32	1,789.44	41,554.76
4.5%	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;Oct31,2003;Oct,2004 & Oct.2005				
2001	Toledo Teachers Credit Union	0.085	- 6,117.85		- 6,117.85
	Loan disbursed February 6, 2001				
	Interest 8% per annum on reducing balance				

2006	Belize Marketing & Development Corp.	0.05	476,555.63	23,827.78	500,383.41
5.0%	Loan disbursed August 15,2006				
	Interest 5% per annum - grace period six				
	months first principal payment due March				
	31, 2007.				
	Subtotal		1,159,402.79	42,560.96	1,201,963.74
GRAND TOTAL OUTSTANDING DUE TO GOVERNMENT			97,531,058.35	7,620,629.60	105,151,687.95

APENDIX VI - STATEMENT OF ADVANCES

502 - Advances to Municipalities		31 March, 2012	1 April, 2011
1	Belize City Council	4,978,224.24	4,556,263.64
2	Benque Viejo Del Carmen Town Board	(32,870.10)	(32,870.10)
3	Corozal Town Board	(98,114.31)	(98,114.31)
5	Orange Walk Town Board	(107,851.22)	(50,147.22)
6	Punta Gorda Town Board	(5,094.85)	(5,094.85)
7	San Ignacio Town Board	(89,933.29)	(89,933.29)
8	Stann Creek Town Board	100,738.55	100,738.55
9	San Pedro Town Board	(3,125.00)	(3,125.00)
21	Marketing Board	249,902.22	249,902.22
2 2	Development Finance Corporation	4,700.00	4,700.00
23	Water and Sewerage Authority	448,378.75	448,378.75
24	Belize Tourist Board	518,004.00	518,004.00
25	Belize Marketing and Development Corporation	550,000.00	0.00
26	Loan - Belize Sugar Industry	(562,500.00)	0.00
	TOTAL	5,950,458.99	5,598,702.39
503 - Employee Loans			
1	Belize	4,120,902.40	4,334,938.64
8	Belmopan	(200.00)	0.00
1	Belize	244.40	244.40
	TOTAL	4,120,946.80	4,335,183.04
504 - Advance Miscellaneous			
10	Brought forward from previous year	105,151,687.95	97,536,280.79
18	Development Finance Corporation	74,402,894.51	74,402,894.51
19	National Foundation of Belize	1,609,686.36	1,609,686.36
16	Gratuity Advances Pending Final Award	267,480.36	233,800.00
95	Advances From Central Bank	(33,636.63)	776,925.49
13	Miscellaneous Advances - Ministry of Finance	2,315,036.67	2,258,850.02
	TOTAL	183,713,149.22	176,818,437.17
507 - Dishonored cheques			
1	Accountant General	183,317.04	187,887.54
2	Comptroller of Customs	1,551,990.71	1,471,091.35

3	Commissioner of Income Tax	536,467.04	504,529.47
4	Commissioner of Police	25,070.78	25,070.78
5	Labour Commissioner	(13,722.74)	(13,722.74)
6	Postmaster General	8,479.43	6,971.08
7	Registrar General	44,598.33	44,604.33
8	Chief Licensing Officer	6,203.57	6,203.57
9	Director of Immigration & Nationality	190,213.08	187,539.14
10	Family Court	13,203.14	12,777.14
11	Accountant Toledo	5,198.04	5,198.04
12	PS Ministry of Natural Resources	726,004.66	572,068.40
13	Principal Belize Teacher's College	(14.70)	(14.70)
14	Chief Broadcasting Officer	31,072.00	31,072.00
15	PS Ministry of Education	(34,651.49)	(34,551.49)
16	PS Ministry of Home Affairs	1,381.41	1,381.41
17	Attorney General	6,246.60	5,136.60
18	PS Ministry of Health	452.29	452.29
19	Commissioner of Lands	261,005.31	111,387.20
20	Chief Civil Aviation	12,908.08	12,908.08
21	Veterinary Officer	7,953.00	7,953.00
22	PS Establishment	(11,203.21)	(11,203.21)
23	Accountant - Sub-Treasury Corozal	33,203.01	33,141.01
24	Ministry of Economic Development	4,528.00	4,528.00
25	Ministry of Finance	12,252.34	12,202.34
26	Fisheries Administrator	11,654.00	11,654.00
27	Magistracy Department	8,409.87	6,379.87
28	Director of Telecommunication	3,783.72	3,783.72
29	PS Ministry of Agriculture	8,843.14	8,843.14
30	PS Ministry of Foreign Affairs	11,442.76	11,442.76
31	Ministry of Tourism & The Environment	810.40	810.40
32	Chief Medical Officer	1,003.18	1,003.18
33	Housing & Planning Officer	275.00	275.00
34	Director of Geology	252,019.62	250,539.62
35	Dishonoured Cheques Ministry Of Defence	5,500.00	5,500.00
36	Department of Archaeology	14,509.40	14,509.40
38	Ministry of Works	3,213.57	3,213.57
39	Dishonoured Cheque Min/Energy Sci Tech & Transport	(56.59)	(56.59)
40	Dishonoured Cheque Ministry of Human Resources	6,466.90	6,466.90
41	Ministry of Trade And Industry	19.94	19.94
42	Value Added Tax Unit	75,749.72	75,749.72
43	Dishonoured Cheque Sub-Treasury Belmopan	9,548.60	9,548.60
44	Dishonoured Cheque Sub-Treasury Cayo	16,620.38	16,620.38
45	Sales Tax Department	141,874.00	113,066.87
46	Dishonoured Cheques - Ministry of Public Utilities & Communications	(3,091.50)	(3,091.50)
47	Office of the Prime Minister	60.19	60.19

48	Chief Archivist, Archives Department	126.50	126.50
49	Dishonoured Cheques - Prisons	400.00	400.00
50	Dishonoured Cheques - Min. Investment & Foreign Trade	996.85	996.85
	TOTAL	4,172,335.37	3,722,473.15
	GRAND TOTAL	197,956,890	190,474,796

APPENDIX VII - STATEMENT OF DEPOSITS

600 DEPOSITS -payroll Clearing	DESCRIPTION OF ACCOUNTS	31 March 2012	1 April 2011
	Social Security/ Taxes Deductions		
		(705.30)	(345.05)
600001	Social Security	(4,018,034.40)	(4,157,101.81)
	Social Security	(1,484.80)	(1,484.80)
	Social Security	1,091.60	1,091.60
	Social Security	642.00	642.00
	Social Security	513.60	513.60
	Social Security	590.80	590.80
	Social Security	1,643.00	1,643.00
600002	Income Tax	(13,943.29)	(13,943.29)
602001	Belize City Council	(860.00)	(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	3,624.86
604002	Bliss Institute	(72.00)	(72.00)
604005	Civil Service Credit Union	(116,872.45)	(117,472.45)
604008	British American Insurance Company	(479.40)	(479.40)
604013	La Immaculada Credit Union	(29,526.57)	(29,526.57)
604014	Development Finance Corporation	(65,995.28)	(63,101.29)
604015	Election Fees	(29,450.00)	(7,825.00)
604017	Accountant General	(5,905.87)	(5,956.67)
604023	Belize Bank Deposits	(167,709.61)	(168,119.61)
604025	GWDU Dues	(2,615.00)	(2,615.00)
604032	Jamaica Mutual Life Assurance Society	(52,744.11)	(22,168.04)
604037	Bank of Nova Scotia	254,597.14	149,856.46
604038	Evangelical Credit Union Nazarene School	(18,562.49)	(16,022.49)
604039	Overseas Superannuation Scheme	(2,000.00)	(2,000.00)
604042	Public Officer's Union	(153,722.16)	(96,318.89)
604046	Barclays Bank	1,087,081.83	1,089,588.75
604047	Atlantic Bank	(653,524.01)	(471,985.84)
604054	Uncleared Cheques	(1,017,264.08)	(1,165,630.14)
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	47,135.41	49,830.43
604062	Bills of Sight Customs Department	(14,555,383.98)	(2,263,822.92)

604063	Temporary Importation Customs Department	(306,851.05)	(278,473.41)
604064	Senior Management Association	(1,630.00)	(960.00)
604069	Belize Credit Union League Limited	(950.00)	(950.00)
604071	Labour Department Labour Disputes	(9,274.59)	(9,275.40)
604083	United Democratic Party	(55,243.96)	(32,260.72)
604084	Rental Hire Purchase Housing Development	(848,846.28)	(511,398.34)
604085	Belize Defense Force Fine	16,711.19	22,316.17
604088	Family Maintenance Family Court	30,723.85	168,921.69
604090	Central Bank of Belize	(7,266.25)	(7,266.25)
604093	BDF Deduction to Club Mess Canteen	(134,061.96)	(492,822.22)
604096	Holy Redeemer Credit Union	62,968.66	27,124.99
604098	Police Credit Union	9,490.00	9,490.00
604100	St Francis Xavier Credit Union Corozal	72,687.98	72,987.17
604101	St John's Credit Union	357,055.49	(97,447.03)
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	2,615.77	2,746.21
604119	St Martin's Credit Union	(56,331.32)	(56,427.32)
604125	Uncleared Imprests	274.69	1,980.00
604132	Police Special Duties/Police Trust Fund	(24,595.41)	(26,625.80)
604136	Capital Life Insurance Company	(410,861.05)	(218,243.33)
604139	British Fidelity Assurance	(197,235.57)	(197,896.88)
604143	Insurance Cooperation of Belize	(275.00)	(155.00)
604145	Bail & Civil Suits Magistracy	(1,010,723.64)	(690,776.31)
604150	Belize National Teachers' Union	(14,390.50)	(1,200.05)
604159	Chinese Repatriation Fee	(9,587,575.93)	(9,630,283.43)
604172	Auction Sales Customs Department	(90,228.70)	(32,762.19)
604174	Belize Youth Development Centre	(2,713.62)	2,569.34
604177	Pup Party Fund	(1,099.32)	(782.35)
604182	Mount Carmen Credit Union Benque Viejo Del Carmen	(134,182.94)	(134,182.94)
604193	Progressive Teachers Union	(3,782.53)	(4,820.00)
604196	Repatriation Fee	(2,231,854.67)	(2,231,854.67)
604217	Civil Actions & Land Titles Registry	(389,119.01)	(390,834.66)
604223	Income Tax Department Bailiff Fees	(160,138.09)	(160,574.08)
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	(139,318.04)	(353,594.33)
604234	Ministry of Natural Resources	141,770.73	141,770.73

	Special Donor Project		
604235	Ministry of Education Exam Fees	(857,998.62)	(857,743.62)
604236	Ministry of Social Development Training Seminars	(95,019.97)	(93,340.88)
604237	Ministry of Housing Special Account	(80,289.96)	(80,289.96)
604249	Belize Small Farmers and Business Bank	(7,614.16)	(7,949.16)
604262	Contribution Development Concession	(25,014.63)	(7,273.07)
604267	Social Security Housing Scheme	(12,213.79)	(14,450.37)
604268	Payment of Advance BNTU	(45,499.35)	(45,194.35)
604271	Commissioner of Police JL Quick Loan	(3,953.21)	(2,428.12)
604272	Belize Investment Management Company	(54,302.71)	(50,806.89)
604278	Mining Rehabilitation Funds	(1,974.13)	(1,974.13)
604284	Min of Agriculture & Fisheries Agriculture Projects	(47,184.41)	(47,159.41)
604289	Post Office Boxes Postmaster General	(19,028.60)	(17,725.38)
604301	L & J Trade and Management Company	13,755.48	13,755.48
604302	Alliance Bank	(17,689.47)	126.84
604304	Miscellaneous deposits/Toledo Teachers Credit Union	(6,438.42)	(5,938.42)
604308	Welfare Fund, Customs and Excise Department	(291,945.96)	(214,722.28)
604310	Loan Public Service Union	(4,704.00)	(2,399.00)
604311	Citrus Growers & Workers Credit Union	(3,329.17)	(3,329.17)
604312	Belize Unit Trust Corporation Limited	285,513.26	290,458.26
604320	Directorate for Foreign Trade - Negotiation, Bze/Guat.	126,692.29	126,692.29
604322	Protected Area Conservation Trust	(229,690.26)	(2,479.50)
604323	Funds Collected/Bus Terminal - Transport Department	(199,824.87)	(155,783.27)
604324	Immigration Repatriation Fee - Immigration Dept 2006	(193,745.92)	(193,745.92)
604325	Challio - Ministry of Natural Resources	4,907.98	5,596.98
604326	Publications - Ministry of Natural Resources	110,674.13	60,265.49
604327	Belize Petroleum and Energy Ltd.	(37,676,369.66)	(7,907,040.57)
604328	Royalties from Petroleum Operations	(4,335.00)	(4,335.00)
604329	Training Workshop on Financial Mngt-Commonwealth Secretariat	(455.57)	(455.57)
604330	Proceeds From Food and Agriculture Organization	274.82	44.82
604332	Environmental Trust Fund	(13,374.60)	(1,440.00)
604334	Youth For The Future HIV/AIDS Program	(197.53)	(197.53)
604337	Quick Stop Personal Finance	(17,824.28)	(7,585.13)
604338	Liquor licensing fees etc	(728,403.79)	(415,019.93)

604339	Proceeds from Sale of BTL Shares	(76,633,398.15)	(56,668,898.15)
604340	Baron Bliss Trust	(31,460.69)	0.00
605001	Special CD & W	(2,175,224.99)	(2,175,224.99)
605 Special Deposits			
605003	Elemental Disaster Fund Accounts Payable Acct Gen	(5,264,578.75)	(4,956,556.02)
605004	Fire Brigade Reward Fund Grants	(347.26)	(372.64)
605005	Livestock subsidy Bull improvement scheme	6,489.71	6,489.71
605008	Police reward fund	(307,453.07)	(199,801.79)
605009	Prison Officer's Reward Fund	(3,995.66)	(3,769.53)
605011	OSAS	4,136.10	4,136.10
605012	Sugar Rehabilitation Fund	(9,777.02)	(9,223.64)
605014	Sugar Labour Welfare Fund	(1,517,963.72)	(1,432,041.26)
605018	Hurricane relief & rehabilitation Ex Loans	(74.40)	0.00
605021	Wasa - Caribbean Development Bank	(1,112,174.30)	(1,112,174.30)
605025	Livestock Development Fund	(16,598.50)	(16,598.50)
605026	Belize Government National Disaster relief Fund	(280,457.41)	(264,582.49)

APPENDIX VIII

DETAILED STATEMENT OF ACTUAL REVENUE AND EXPENDITURE

Item	Item Description	ESTIMATES	ACTUAL	Excess/Saving
	TAX REVENUE			
0101	TAXES ON INCOME & PROFITS	(256,741,782)	(252,349,828)	(4,391,954)
10101	Income Tax - PAYE	(52,444,166)	(51,336,136)	(1,108,030)
10102	Income Tax - companies	(46,874,044)	(47,731,947)	857,903
10103	Income Tax - arrears	(913,197)	(1,266,644)	353,447
10104	Income Tax - withholding	(5,628,803)	(4,705,753)	(923,050)
10105	Income Tax - business tax	(147,107,104)	(132,960,357)	(14,146,747)
10106	Income Tax penalties & Interest	(1,524,901)	(337,946)	(1,186,955)
10107	Income Tax penalties	(249,567)	(266,893)	17,326
10108	Income Tax (Supplemental Petroleum Tax)	(2,000,000)	(13,744,151)	11,744,151
0102	TAXES ON PROPERTY	(5,459,364)	(6,672,841)	1,213,477
10201	Land tax	(5,449,224)	(6,641,507)	1,192,283
10202	Estate duty	(10,099)	(31,334)	21,235
10203	Speculation Fees	(41)	0	(41)
0103	INTERNATIONAL TRADE & TRANSACTIONS	(198,325,370)	(180,781,741)	(17,543,629)
10301	Import duties	(158,827,542)	(138,221,689)	(20,605,853)
10304	Revenue replacement tax	(8,107,173)	(9,000,707)	893,534
10305	Goods in transit-administrative charges	(910,186)	(1,032,809)	122,623
10307	Good in transit-Social Fees	(7,513,148)	(10,448,673)	2,935,525
10309	Environmental Tax	(22,508,049)	(21,648,938)	(859,111)
10310	Social Fee - Imports into EPZs	(363,677)	(287,774)	(75,903)
10406	Export Tax	(95,595)	(141,152)	45,557
0104	TAXES ON GOODS TRANSACTION & SERVICES	(226,739,889)	(235,339,317)	8,599,428
	(item description)	(687,266,405)	(675,143,726)	(12,122,679)
10401	Entertainment tax	0	(401)	401
10402	Stamp duties - other departments	(16,174,315)	(18,999,431)	2,825,116
10403	Toll fees	(174,968)	(163,997)	(10,971)
10404	Taxes on foreign currency transactions	(13,178,581)	(16,241,232)	3,062,651

10405	Value added tax	0	(0)	0
10408	Sales tax	(3,889)	(254)	(3,635)
10410	Excise Duties	(23,507,075)	(21,308,970)	(2,198,105)
10411	General Sales Tax	(170,540,369)	(175,177,460)	4,637,091
10412	General Sales Tax Penalties	(205,352)	(249,896)	44,544
10413	General Sales Tax Interest	(335,248)	(557,163)	221,915
10414	General Sales Tax - Bailiff Fees	(3,256)	1,063	(4,319)
10415	Excise - Locally Produced Oil	(220,800)	(522,452)	301,652
10416	Excise - Locally Extracted Crude Oil	(2,396,036)	(2,119,123)	(276,913)
0201	LICENCES	(13,618,718)	(12,023,441)	(1,595,277)
10501	Banks and Insurance Companies	(10,350)	(27,792)	17,442
10502	Liquor in District Villages & Clubs	(138)	(613)	475
10503	Distillery	(679)	(3,832)	3,153
10505	Air services licenses	(64,114)	(93,191)	29,077
10506	Lottery	(545,491)	(1,338,615)	793,124
10507	Private Warehouse Licenses	(6,270)	(215,124)	208,854
10512	Oil Mining & Prospecting Licenses	(4,118,951)	(2,143,899)	(1,975,052)
10517	Belize Broadcasting Authority	(48,420)	(252,500)	204,080
10523	Gaming and Casino License	(3,786,475)	(2,145,844)	(1,640,631)
10524	On-line Gaming License	(55,200)	(20,000)	(35,200)
10525	High Seas Fishing License	(185,682)	(203,172)	17,490
10601	Motor vehicle registration	(2,970,470)	(3,220,088)	249,618
10602	Motor drivers license	(818,560)	(899,051)	80,491
10603	Firearms	(618,007)	(902,161)	284,154
10604	Wild game	(28)	(300)	272
10605	Marriage	(91,419)	(103,925)	12,506
10606	Other Miscellaneous Licences	(298,464)	(403,335)	104,871
11614	Other Licences & Fees	0	(50,000)	50,000
0202	RENT & ROYALTIES	(28,842,826)	(40,643,352)	11,800,526
10510	Registration of Ships	(1,943,725)	(2,520,825)	577,100
10511	Registration of IBC's	(3,943,428)	(4,815,956)	872,528
10518	Registration of Companies	(1,267,790)	(1,461,798)	194,008
10520	Registration of Professionals	(23,079)	(96,300)	73,221
10521	Registration of Insurance Companies & Intermediaries	(2,950,665)	(2,703,194)	(247,471)
10522	Insurance/Penalties & Miscellaneous Fees	(7,547)	(25,570)	18,023
10701	Royalties on forest products	(800,587)	(712,986)	(87,601)
10702	Rents on government buildings & furniture	(50,972)	(67,122)	16,150
10703	Rents on national lands	(1,018,017)	(1,670,221)	652,204
10704	Rents on Central Authority House	(341,229)	(149,090)	(192,139)
10706	Warehouse Rents	(127,538)	(163,701)	36,163
10707	Royalties from Petroleum Production	(16,368,249)	(26,256,590)	9,888,341
0301	JUDICIARY	(11,291,721)	(2,260,647)	(9,031,074)
11301	Fines of court	(842,865)	(1,172,684)	329,819

11303	Fines of Court (Maritime Cases)	(9,582,912)	(435)	(9,582,477)
11401	Fees-civil offences	(5,030)	(47)	(4,984)
11402	Fees of court	(222,863)	(274,267)	51,404
11715	Registry Fees	(638,051)	(813,214)	175,163
0303A	MINISTRY OF FINANCE	(5,621,283)	(13,553,266)	7,931,983
11101	Interest on Deposits	(767,155)	(8,956,946)	8,189,791
11404	Revenue seizures & penalties	(1,112,176)	(973,009)	(139,167)
11901	Printed material	(145)	(5,328)	5,183
11905	Profit Sharing - Printing Operations	(75)	(478)	403
12101	Sundries	(1,902,956)	(1,764,840)	(138,116)
12109	Sickness Benefits from Social Security	(1,838,776)	(1,852,666)	13,890
0303B	ACCOUNTANT GENERAL	(639,150)	(671,124)	31,974
12102	Contribution to W & O Pensions	(522,194)	(563,411)	41,217
12103	Contribution to National Assembly pension			
0303C	CUSTOMS & EXCISE	(96,476)	(236,074)	139,598
11701	Receipts for Extra Services Customs Staff	(96,476)	(236,074)	139,598
0304	MINISTRY OF EDUCATION	(1,725,351)	(2,380,515)	655,164
10905	Sale of Textbooks & Supplies	(852,780)	(1,063,735)	210,955
11602	Fees Other Secondary School	(5,797)	(5,317)	(480)
11611	CXC Examination	(861,276)	(1,103,244)	241,968
11612	Training Fees - NQT	(5,498)	(2,533)	(2,965)
11615	License and Fees - Education Institutions	0	(205,685)	205,685
0305	MINISTRY OF AGRICULTURE & FISHERIES	(214,754)	(383,315)	168,561
11719	Visitation Fees - Marine Reserves	(214,754)	(383,295)	168,541
12001	Receipts Central Farm & agriculture stations	0	(20)	20
02 NON TAX REVENUE				
0306A	SURVEYS	(92,262)	(55,290)	(36,972)
11705	Sale of maps	(91,751)	(55,260)	(36,491)
11706	Fees - Geology	(511)	(30)	(481)
0306B	FORESTRY	(1,449)	(30)	(1,419)
12004	Revenue producing operations	(1,449)	(30)	(1,419)
0306C	ENVIRONMENT	(402,822)	(560,076)	157,254
11717	EIA Processing Fees	(77,211)	(81,900)	4,689

11718	Environmental Monitoring Fees	(325,611)	(478,176)	152,565
0306D	GEOLOGY (oil Sector)	(4,000,000)	(16,785,974)	12,785,974
11204	Working Interest (Geology)	(4,000,000)	(16,785,974)	12,785,974
0307	MINISTRY OF TRANSPORT, COMMUNICATIONS & NEMO	(118,708)	(274,997)	156,289
11403	Traffic imbalance dues	(45,171)	(158,645)	113,474
11707	Fees-airport overtime	(73,537)	(116,352)	42,815
0308	MINISTRY OF HEALTH	(807,703)	(797,686)	(10,017)
11703	Hospital fees	(807,703)	(797,686)	(10,017)
0309	MINISTRY OF DEFENCE & IMMIGRATION	(8,765,731)	(9,402,622)	636,891
11606	Nationality/citizenship fees	(1,860,525)	(2,547,362)	686,837
11607	Passport fees	(1,592,392)	(1,771,108)	178,716
11608	Permits/visas	(5,265,095)	(5,004,066)	(261,029)
11609	Late fees Immigration	(47,719)	(80,086)	32,367
0310	MINISTRY OF WORKS	(189,339)	(138,559)	(50,780)
11302	Traffic Enforcement Parking Tickets	(188,474)	(138,148)	(50,326)
11702	Fees for service of PWD staff	(137)	(171)	34
11710	Axel fees	(728)	(240)	(488)
0311	ECONOMIC DEVELOPMENT, INDUSTRY, CONS. PROTECTION	(264,351)	(335,089)	70,738
11106	Belize Market Labels	0	(29,341)	29,341
11610	Routing Fees	(151,563)	(230,516)	78,953
11613	Casino Administration Fees	(78,551)	0	(78,551)
11704	Fees Export Processing Zone	(2,243)	(11,188)	8,945
11716	Well Drilling Fees	(31,994)	(40,554)	8,560
11721	Scales Verification Process	0	(23,490)	23,490
0312	MINISTRY OF PUBLIC UTILITIES, INFORMATION, BROADCASTING	(1,539,257)	(2,163,761)	624,504
11801	Sale of stamps postal charges	(995,966)	(1,086,747)	90,781
11802	Commission on money & postal orders	(4,318)	(7,912)	3,594
11803	Rental of post office boxes	(92,971)	(198,913)	105,942
11804	Postage on parcels-foreign countries	(29,274)	(348,992)	319,718
11806	Parcel clearance fees	(21,202)	(23,240)	2,038
11807	Miscellaneous postal charges	(5,397)	(7,949)	2,552
11808	Philatelic sales	(9,623)	(6,102)	(3,521)
11809	Express Mail	(380,506)	(483,907)	103,401
	TOTAL NON-TAX REVENUE DEPARTMENTS	(35,770,357)		14,228,668

0501	REPAYMENT OF LOANS		(6,321,777)	(12,147,221)
11103	Other Miscellaneous Interests	(1,643,285)	(7,397,317)	5,754,032
12301	Other miscellaneous repayment received	(27,222)	(3,217,835)	3,190,613
12306	BSSB - Mortgage Securitization Collections	(4,164,375)	0	(4,164,375)
12307	Reimbursement of Debt Services Interest - Privatized Utilities	(127,592)	(538,594)	411,002
12308	Reimbursement of Debt Services Principal - Privatized Utilities	(359,303)	(993,474)	634,171
	TOTAL RECURRENT REVENUE	(771,820,083)	(789,956,766)	
0401	TRANSFERS	(12,229,037)	(24,118,653)	11,889,616
11201	Dividends from BTL	(7,554,857)	(19,158,839)	11,603,982
12107	Contribution from BTB	(1,452,531)	(959,771)	(492,760)
12108	Other Transfers	(1,380,000)	(3,000,000)	1,620,000
12201	Transfer from Central Bank	(1,841,649)	(1,000,042)	(841,607)
03- CAPITAL REVENUE				
48400	CAPITAL REVENUE	(5,285,913)	(7,839,444)	2,553,531
		(17,514,950)	(31,958,097)	14,443,147
48401	Sale of Equity/Property/Equipment	0	(369,224)	369,224
48402	Sale of Land	(5,285,913)	(7,470,221)	2,184,308
485	GRANTS	(54,295,000)	(31,289,714)	(23,005,286)
04-GRANTS		(54,295,000)	(31,289,714)	(23,005,286)
48501	Grants Capital 3 Projects	(44,717,408)	(31,289,714)	(13,427,694)
48502	Special Reconstruction Fund (Grants)	(9,577,592)	0	(9,577,592)
493	LOAN RECEIPTS - CAPITAL III	(97,563,552)	(68,358,661)	(29,204,891)
05- LOANS RECEIPTS		(97,563,552)	(68,358,661)	(29,204,891)
49301	Caribbean Development Bank			
49302	Special Reconstruction Facility (Hurricane)	(35,000,000)	(36,485,000)	1,485,000
	TOTAL CAPITAL REVENUE	(169,373,502)	(131,606,472)	(37,767,030)
	TOTAL REVENUE	(941,193,585)	(921,563,237)	(19,630,348)

Detailed Expenditure

Recurrent Expenditure

Cost Center CC Description	APPROVED ESTIMATES	SUPPLEME NT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
11 - Office of the Governor General	369,546	0	369,546	341,355	28,191
11017 <i>Governor General's Office & Res</i>	303,274	0	303,274	283,287	19,987
11021 <i>Belize Advisory Council</i>	66,272	0	66,272	58,069	8,203
12 - Judiciary	7,891,068	0	7,891,068	7,118,619	772,449
12017 <i>General Registry</i>	1,383,016	0	1,383,016	1,353,895	29,121
12021 <i>Court of Appeal</i>	1,327,843	0	1,327,843	758,603	569,240
12031 <i>Supreme Court</i>	2,348,535	0	2,348,535	2,241,448	107,087
12041 <i>Magistrate Court Belize City</i>	1,260,628	0	1,260,628	1,224,626	36,002
12052 <i>Magistrate Court Corozal</i>	181,575	0	181,575	169,057	12,518
12063 <i>Magistrate Court Orange Walk</i>	170,952	0	170,952	240,190	(69,238)
12078 <i>Magistrate Court Belmopan</i>	149,575	0	149,575	173,835	(24,260)
12084 <i>Magistrate Court San Ignacio</i>	146,229	0	146,229	180,934	(34,705)
12095 <i>Magistrate Court Dangriga</i>	155,385	0	155,385	169,867	(14,482)
12106 <i>Magistrate Court Punta Gorda</i>	142,847	0	142,847	120,563	22,284
12111 <i>Magistrate Court San Pedro</i>	133,884	0	133,884	97,683	36,201
12128 <i>BELIPO</i>	281,573	0	281,573	214,942	66,631
12138 <i>Belize Company Registry</i>	209,026	0	209,026	172,974	36,052
13 - Legislature	2,110,580	27,695	2,138,275	1,878,740	259,535
13017 <i>National Assembly</i>	1,620,710	27,695	1,648,405	1,480,119	168,286
13028 <i>Integrity Commission</i>	123,238	0	123,238	58,826	64,412

13038 <i>Ombudsman</i>	190,279	0	190,279	168,132	22,147
13048 <i>Contractor General</i>	176,353	0	176,353	171,662	4,691
14 - Ministry of Public Service, Governance Improvement and Election and Boundaries and Sports	11,745,046	85,000	11,830,046	11,577,207	252,839
14017 <i>General Administration</i>	6,344,132	85,000	6,429,132	6,265,876	163,256
14028 <i>Establishment Training</i>	983,313	0	983,313	882,659	100,654
14038 <i>Public Services Commission</i>	413,109	0	413,109	380,467	32,642
14081 <i>Election & Boundaries - Belize</i>	978,234	0	978,234	1,200,409	(222,175)
14092 <i>Election & Boundaries - Corozal</i>	89,178	0	89,178	106,499	(17,321)
14103 <i>Election & Boundaries - Orange Walk</i>	100,736	0	100,736	101,276	(540)
14114 <i>Election & Boundaries - Cayo</i>	196,306	0	196,306	207,007	(10,701)
14125 <i>Election & Boundaries - Stann Creek</i>	111,083	0	111,083	90,582	20,501
14136 <i>Election & Boundaries - Toledo</i>	93,818	0	93,818	74,902	18,916
14148 <i>Human Resources Mgmt Info System</i>	430,599	0	430,599	451,154	(20,555)
17048 <i>Office of Governance</i>	902,781	0	902,781	704,620	198,161
21381 <i>National Sports Council</i>	1,101,757	0	1,101,757	1,111,757	(10,000)
15 - Director of Public Prosecutions	1,499,422	0	1,499,422	1,218,816	280,606
15017 <i>General Administration</i>	1,180,874	0	1,180,874	1,033,685	147,189
15021 <i>Civilian Prosecutions Unit</i>	318,548	0	318,548	185,131	133,417
16 - Auditor General	1,876,909	0	1,876,909	1,863,685	13,224
16017	1,573,390	0	1,573,390	1,573,853	(463)

<i>General Administration</i>					
16028 <i>Belmopan Administration</i>	303,519	0	303,519	289,832	13,687
17 - Office of the Prime Minister	2,973,410	292,740	3,266,150	3,006,023	260,127
17017 <i>General Administration</i>	2,973,410	292,740	3,266,150	3,006,023	260,127
18 - Ministry of Finance	225,114,841	8,391,969	233,506,810	220,125,147	13,381,663
18017 <i>General Administration</i>	45,758,067	8,338,944	54,097,011	51,277,738	2,819,273
18038 <i>Supervisor of Insurance</i>	499,877	0	499,877	463,552	36,325
18041 <i>Sub Treasury San Pedro</i>	116,716	0	116,716	98,696	18,020
18058 <i>Public Debt Services</i>	112,080,653	0	112,080,653	100,722,517	11,358,136
18068 <i>Central Information Technology Office</i>	1,257,532	0	1,257,532	1,067,809	189,723
18071 <i>Treasury Personnel</i>	1,865,468	0	1,865,468	1,784,119	81,349
18152 <i>Sub Treasury Corozal</i>	152,590	0	152,590	152,413	177
18163 <i>Sub Treasury Orange Walk</i>	198,871	0	198,871	198,378	493
18178 <i>Sub Treasury Belmopan</i>	184,406	0	184,406	157,146	27,260
18184 <i>Sub Treasury San Ignacio</i>	202,326	0	202,326	190,378	11,948
18195 <i>Sub Treasury Dangriga</i>	165,203	0	165,203	133,730	31,473
18206 <i>Sub Treasury Punta Gorda</i>	201,042	0	201,042	180,675	20,367
18211 <i>Customs & Excise Belize City</i>	5,086,863	0	5,086,863	5,343,665	(256,802)
18221 <i>Customs & Excise San Pedro</i>	165,075	0	165,075	170,751	(5,676)
18232 <i>Customs & Excise Corozal</i>	1,191,663	0	1,191,663	1,324,931	(133,268)
18243 <i>Customs & Excise Big Creek</i>	124,090	0	124,090	87,131	36,959
18256 <i>Customs & Excise Punta Gorda</i>	191,634	0	191,634	234,668	(43,034)
18264 <i>Customs & Excise Benque Viejo</i>	808,954	0	808,954	762,597	46,357
18271 <i>Tax Unit - Belize City</i>	1,601,908	35,800	1,637,708	1,711,494	(73,786)

18284 <i>Tax Unit - San Ignacio</i>	229,274	0	229,274	199,940	29,334
18292 <i>Tax Unit - Corozal</i>	200,772	0	200,772	198,988	1,784
18305 <i>Tax Unit - Dangriga</i>	192,108	0	192,108	194,447	(2,339)
18311 <i>Income Tax General Admin.</i>	2,722,078	17,225	2,739,303	2,585,028	154,275
18368 <i>Income Tax Belmopan</i>	295,811	0	295,811	224,407	71,404
18375 <i>Income Tax Dangriga</i>	227,047	0	227,047	140,638	86,409
18382 <i>Income Tax Corozal</i>	288,702	0	288,702	251,408	37,294
18401 <i>Pensions General</i>	46,500,000	0	46,500,000	47,784,728	(1,284,728)
18421 <i>Pensions Widows & Children</i>	1,765,975	0	1,765,975	1,636,991	128,984
18453 <i>Customs & Excise Orange Walk</i>	389,255	0	389,255	397,392	(8,137)
18462 <i>Custom & Excise Consejo</i>	264,824	0	264,824	318,834	(54,010)
18465 <i>Custom & Excise Dangriga</i>	186,057	0	186,057	129,957	56,100
19 - Ministry of Health	92,282,044	200,000	92,482,044	91,447,269	1,034,775
19017 <i>General Administration</i>	38,036,188	200,000	38,236,188	38,796,124	(559,936)
19021 <i>Director of Health Services</i>	2,413,563	0	2,413,563	1,474,228	939,335
19031 <i>Belize Dist Health Services</i>	5,572,301	0	5,572,301	4,971,158	601,143
19041 <i>Epidemiology Surveillance</i>	325,158	0	325,158	307,133	18,025
19074 <i>Cayo District Health Service</i>	2,904,148	0	2,904,148	3,224,142	(319,994)
19083 <i>O/Walk District Health Service</i>	6,363,843	0	6,363,843	6,728,212	(364,369)
19092 <i>Corozal District Health Service</i>	3,532,987	0	3,532,987	3,403,663	129,324
19105 <i>S/Creek District Health Service</i>	5,586,735	0	5,586,735	4,648,330	938,405
19116 <i>Toledo District Health Service</i>	2,977,598	0	2,977,598	2,558,585	419,013
19121 <i>Medical Supplies</i>	9,660,957	0	9,660,957	11,791,386	(2,130,429)
19131 <i>Medical Laboratory Services</i>	1,054,498	0	1,054,498	1,018,522	35,976
19141 <i>Nat'l Engineering & M'tce Cen</i>	781,506	0	781,506	740,845	40,661

19151 <i>Planning and Policy Unit</i>	335,590	0	335,590	307,545	28,045
19168 <i>Belmopan Hospital</i>	5,435,596	0	5,435,596	5,615,828	(180,232)
19178 <i>HIV/AIDS</i>	1,488,745	0	1,488,745	1,284,644	204,101
19188 <i>Maternal & Child Health</i>	1,860,735	0	1,860,735	1,627,114	233,621
19198 <i>Environmental Health</i>	467,612	0	467,612	335,051	132,561
19208 <i>Regulatory Unit</i>	207,753	0	207,753	121,004	86,749
19218 <i>Belize Health Information System</i>	318,771	0	318,771	314,951	3,820
19228 <i>Vector Control</i>	893,495	0	893,495	580,972	312,523
19238 <i>Mental Health</i>	156,701	0	156,701	162,577	(5,876)
19248 <i>Health Promotion (HECOPAB)</i>	171,752	0	171,752	119,734	52,018
19258 <i>Palm View Mental Health</i>	747,274	0	747,274	711,971	35,303
19268 <i>Nutrition</i>	88,836	0	88,836	34,306	54,530
19278 <i>Dental</i>	115,112	0	115,112	11,663	103,449
19288 <i>Pharmacy</i>	182,650	0	182,650	29,503	153,147
30241 <i>Nat Drug Abuse Control Council</i>	601,940	0	601,940	528,077	73,863
20 - Ministry of Foreign Affairs and Foreign Trade	13,573,210	174,746	13,747,956	13,221,365	526,592
20017 <i>General Administration</i>	2,660,053	110,217	2,770,270	2,298,897	471,373
20029 <i>United Nations</i>	1,537,288	0	1,537,288	1,568,202	(30,914)
20039 <i>Washington</i>	1,385,393	11,725	1,397,118	1,474,448	(77,330)
20049 <i>London</i>	1,493,755	0	1,493,755	1,283,654	210,101
20059 <i>Mexico</i>	933,558	21,185	954,743	932,792	21,951
20069 <i>Guatemala</i>	1,119,776	0	1,119,776	1,154,273	(34,497)
20079 <i>Los Angeles</i>	538,826	0	538,826	545,667	(6,841)
20089 <i>Brussels</i>	1,513,341	18,000	1,531,341	1,612,659	(81,318)
20099 <i>Cuba</i>	899,948	0	899,948	947,774	(47,826)

20109 <i>Taipei</i>	506,144	0	506,144	510,349	(4,205)
20139 <i>Overseas Representation - Miami</i>	261,713	13,619	275,332	275,840	(508)
20169 <i>Overseas Representation - Salvador</i>	90,198	0	90,198	83,788	6,410
32028 <i>Foreign Trade</i>	633,217	0	633,217	533,023	100,194
21 - Ministry of Education and Youth	191,919,249	1,894,344	193,813,593	194,721,055	(907,462)
21017 <i>Central Administration</i>	2,522,981	0	2,522,981	2,646,309	(123,328)
21031 <i>Quality Assurance & Dev Ser</i>	997,199	0	997,199	1,053,710	(56,511)
21041 <i>Education Admin Central</i>	440,437	0	440,437	385,443	54,994
21058 <i>Education Admin Districts</i>	228,900	0	228,900	219,056	9,844
21061 <i>Supplies Store</i>	1,624,723	0	1,624,723	1,530,811	93,912
21071 <i>Examination Unit</i>	2,362,052	0	2,362,052	2,199,393	162,659
21088 <i>Planning Unit</i>	3,209,448	0	3,209,448	3,216,577	(7,129)
21111 <i>Pre Schools</i>	2,421,260	0	2,421,260	2,339,620	81,640
21121 <i>Pri Educ Government Schls</i>	16,458,137	0	16,458,137	16,948,927	(490,790)
21131 <i>Pri Educ Grant Aided Schls</i>	73,686,457	0	73,686,457	74,787,635	(1,101,178)
21141 <i>Special Education Unit</i>	484,483	0	484,483	568,603	(84,120)
21151 <i>Stella Maris School</i>	986,676	0	986,676	1,041,204	(54,528)
21161 <i>Edward P Yorke High School</i>	1,370,864	0	1,370,864	1,464,155	(93,291)
21171 <i>Gwen Lizarraga High School</i>	1,812,168	0	1,812,168	1,782,866	29,302
21188 <i>Belmopan Comprehensive School</i>	2,196,705	0	2,196,705	2,174,783	21,922
21191 <i>Belize School of Agriculture</i>	690,295	0	690,295	598,743	91,552
21203 <i>Orange Walk Technical High Sch</i>	1,764,942	0	1,764,942	1,787,696	(22,754)
21214 <i>Mopan Technical High School</i>	1,388,323	0	1,388,323	1,416,657	(28,334)
21222 <i>Escuela Mexico Corozal</i>	1,486,821	0	1,486,821	1,464,339	22,482
21231 <i>Belize Rural High School</i>	492,142	0	492,142	433,699	58,443

21245 <i>Independence High School</i>	1,683,835	0	1,683,835	1,460,969	222,866
21251 <i>Grant-Aided Comm Colleges & Sec Sch</i>	19,483,990	0	19,483,990	18,617,357	866,633
21271 <i>Centre for Empl Tr'ng B/City</i>	866,810	0	866,810	910,635	(43,825)
21311 <i>Sixth Form Institutions</i>	6,615,486	884,000	7,499,486	7,307,107	192,379
21321 <i>University College of Belize</i>	10,000,000	0	10,000,000	9,999,997	3
21351 <i>Teacher Development Unit</i>	173,433	0	173,433	196,813	(23,380)
21371 <i>National Library Service</i>	1,989,135	0	1,989,135	1,989,135	0
21391 <i>Scholarship</i>	8,500,000	1,010,344	9,510,344	9,435,345	74,999
21408 <i>Secondary School Tuition</i>	9,150,148	0	9,150,148	11,293,713	(2,143,565)
21421 <i>Truance Management</i>	1,183,368	0	1,183,368	1,160,339	23,029
21431 <i>Ladyville Technical High School</i>	1,104,151	0	1,104,151	1,069,658	34,493
21441 <i>District Education Centre - Belize City</i>	347,878	0	347,878	331,777	16,101
21451 <i>St. Michael's College</i>	1,047,220	0	1,047,220	1,040,718	6,502
21502 <i>Centre for Employment Training - Corozal</i>	570,620	0	570,620	461,454	109,166
21514 <i>Centre for Employment Training - Cayo</i>	487,909	0	487,909	487,909	0
21618 <i>Tertiary & Post Secondary</i>	237,883	0	237,883	137,096	100,787
21638 <i>Employment Training & Education Services</i>	368,046	0	368,046	335,373	32,673
21645 <i>Agriculture & Natural Resource Institute</i>	393,090	0	393,090	397,330	(4,240)
21656 <i>Toledo Technical High School</i>	1,539,895	0	1,539,895	1,507,097	32,798
21691 <i>Excelsior Junior High</i>	454,158	0	454,158	453,364	794
21701 <i>Sadie Vernon Technical High</i>	1,159,674	0	1,159,674	906,265	253,409
21713 <i>CET Orange Walk</i>	859,388	0	859,388	876,597	(17,209)
21725 <i>CET Stann Creek</i>	527,088	0	527,088	498,706	28,382
21736 <i>CET Toledo</i>	597,414	0	597,414	577,781	19,633

21743 <i>District Education Centre - Orange Walk</i>	219,716	0	219,716	160,329	59,387
21745 <i>Georgetown High School</i>	812,855	0	812,855	828,677	(15,822)
21752 <i>District Education Centre - Corozal</i>	299,046	0	299,046	184,661	114,385
21755 <i>Independence Junior College</i>	379,896	0	379,896	335,741	44,155
21762 <i>Escuela Mexico Junior College</i>	564,597	0	564,597	494,215	70,382
21765 <i>District Education Centre - Stann Creek</i>	283,152	0	283,152	106,616	176,536
21776 <i>District Education Centre - Toledo</i>	215,320	0	215,320	151,330	63,990
21786 <i>Corazon Creek Technical High School</i>	293,782	0	293,782	342,948	(49,166)
25051 <i>Department of Youth Development</i>	472,335	0	472,335	501,136	(28,801)
25061 <i>Belize Youth Development Centre</i>	579,186	0	579,186	521,374	57,812
25071 <i>Youth for the Future Secretariat</i>	683,906	0	683,906	626,772	57,134
25081 <i>National Youth Cadet Corp</i>	788,659	0	788,659	697,061	91,598
30451 <i>Conscious Youth Development Program</i>	361,167	0	361,167	257,435	103,732
22 - Ministry of Agriculture and Fisheries	11,152,867	50,000	11,202,867	11,007,644	195,223
22017 <i>Central Administration</i>	3,770,877	50,000	3,820,877	3,788,654	32,223
22024 <i>Central Farm Administration</i>	1,545,863	0	1,545,863	1,769,854	(223,991)
22032 <i>Corozal Administration</i>	302,866	0	302,866	270,698	32,168
22043 <i>Orange Walk Administration</i>	509,271	0	509,271	514,537	(5,266)
22051 <i>Belize District Administration</i>	305,310	0	305,310	251,428	53,882
22064 <i>San Ignacio Administration</i>	338,239	0	338,239	308,253	29,986
22075 <i>Stann Creek Administration</i>	524,454	0	524,454	465,568	58,886

22086 <i>Toledo Administration</i>	568,639	0	568,639	515,218	53,421
22121 <i>Cooperatives and Credit Union</i>	794,922	0	794,922	698,461	96,461
22131 <i>Fisheries Department</i>	2,492,426	0	2,492,426	2,424,973	67,453
23 - Ministry of Natural Resources and The Environment	10,139,208	498,620	10,637,828	10,360,435	277,393
23017 <i>Central Administration</i>	2,098,920	368,044	2,466,964	2,475,252	(8,288)
23028 <i>Land Information Centre</i>	224,120	0	224,120	220,939	3,181
23038 <i>Physical Planning Section</i>	224,788	0	224,788	198,053	26,735
23058 <i>Surveys and Mapping</i>	470,591	107,350	577,941	454,814	123,127
23078 <i>National Estate</i>	361,933	0	361,933	352,625	9,308
23088 <i>Land Registry</i>	411,253	0	411,253	488,712	(77,459)
23098 <i>Valuation</i>	274,760	0	274,760	203,808	70,952
23108 <i>Lands Admin Belmopan</i>	218,574	0	218,574	289,249	(70,675)
23123 <i>Lands Admin Orange Walk</i>	198,246	0	198,246	228,396	(30,150)
23131 <i>Lands Admin Belize City</i>	253,106	0	253,106	260,113	(7,007)
23144 <i>Lands Admin Cayo</i>	209,953	0	209,953	127,997	81,956
23155 <i>Lands Admin Stann Creek</i>	123,685	0	123,685	128,953	(5,268)
23166 <i>Lands Admin Toledo</i>	158,974	0	158,974	86,615	72,359
23178 <i>Forestry Belmopan</i>	477,838	0	477,838	578,926	(101,088)
23183 <i>Forestry Orange Walk</i>	135,277	0	135,277	77,783	57,494
23204 <i>Forestry San Ignacio</i>	162,295	0	162,295	148,011	14,284
23214 <i>Forestry Douglas D'silva</i>	423,135	0	423,135	509,334	(86,199)
23236 <i>Forestry Savannah</i>	180,640	0	180,640	217,623	(36,983)
23246 <i>Forestry Toledo</i>	122,063	0	122,063	96,477	25,586
23288 <i>Conservation Division</i>	178,927	0	178,927	179,517	(590)
23308 <i>Geology Department</i>	602,426	23,226	625,652	582,516	43,136

23318 <i>Department Of The Environment</i>	518,361	0	518,361	557,132	(38,771)
23328 <i>Environmental Compliance Monitoring</i>	201,524	0	201,524	137,526	63,998
23338 <i>Compliance & Monitoring Unit</i>	76,088	0	76,088	70,774	5,314
23348 <i>Solid Waste Management Authority</i>	320,339	0	320,339	267,395	52,944
23358 <i>Information Technology Centre</i>	458,497	0	458,497	360,795	97,702
26031 <i>Meteorology/Hydrology Services</i>	914,568	0	914,568	899,559	15,009
1425 - Ministry of Tourism and Civil Aviation	4,784,506	0	4,784,506	4,439,084	345,422
14058 <i>Records Management Unit</i>	953,206	0	953,206	742,756	210,450
25017 <i>General Administration</i>	3,046,798	0	3,046,798	2,967,205	79,593
26021 <i>Civil Aviation</i>	784,502	0	784,502	729,122	55,380
26 - Ministry of Transport, Communications and NEMO	7,951,137	154,894	8,106,031	8,056,106	49,925
17028 <i>Office of Emergency Management</i>	1,372,826	0	1,372,826	1,239,850	132,976
18448 <i>Revenue</i>	697,242	0	697,242	815,540	(118,298)
26088 <i>Terminal Management Unit</i>	696,866	0	696,866	842,909	(146,043)
29188 <i>Transport Administration</i>	845,753	0	845,753	892,181	(46,428)
29198 <i>Traffic Enforcement</i>	946,118	0	946,118	865,105	81,013
33091 <i>National Fire Service - Belize City & San Pedro</i>	1,950,797	154,894	2,105,691	2,078,161	27,530
33102 <i>National Fire Service - Corozal</i>	226,279	0	226,279	145,213	81,066
33113 <i>National Fire Service - Orange Walk</i>	189,961	0	189,961	145,548	44,413
33124 <i>National Fire Service - Cayo</i>	555,757	0	555,757	586,870	(31,113)

33135 <i>National Fire Service - Stann Creek</i>	329,752	0	329,752	313,209	16,543
33146 <i>National Fire Service - Toledo</i>	139,786	0	139,786	131,520	8,266
27 - Ministry of Human Development and Social Transformation	9,921,220	0	9,921,220	9,478,241	442,979
27017 <i>General Administration</i>	3,064,819	0	3,064,819	3,152,450	(87,631)
27021 <i>Human Development Department</i>	3,255,174	0	3,255,174	2,981,418	273,756
27031 <i>Child Care Centre</i>	635,609	0	635,609	597,259	38,350
27041 <i>Golden Haven Rest Home</i>	298,602	0	298,602	230,605	67,997
27058 <i>Population Unit</i>	215,607	0	215,607	206,800	8,807
27061 <i>Disabilities Services Division</i>	186,066	0	186,066	174,751	11,315
27071 <i>Princess Royal Youth Hostel</i>	709,932	0	709,932	683,605	26,327
27081 <i>Women's Department</i>	485,650	0	485,650	478,541	7,109
27141 <i>Family Services Division</i>	408,851	0	408,851	315,586	93,265
27151 <i>Community Rehabilitation Department</i>	492,004	0	492,004	496,561	(4,557)
27161 <i>Residential Daycare Services</i>	168,906	0	168,906	160,663	8,243
29 - Ministry of Works	9,244,938	0	9,244,938	9,529,983	(285,045)
29017 <i>Central Administration</i>	2,145,035	0	2,145,035	2,058,198	86,837
29028 <i>Belmopan Administration</i>	416,413	0	416,413	390,955	25,458
29032 <i>Corozal District</i>	755,183	0	755,183	800,558	(45,375)
29043 <i>Orange Walk District</i>	868,769	0	868,769	874,980	(6,211)
29051 <i>Belize District</i>	809,555	0	809,555	907,779	(98,224)
29064 <i>Cayo District</i>	966,138	0	966,138	971,625	(5,487)
29075 <i>Stann Creek District</i>	897,996	0	897,996	918,633	(20,637)
29086 <i>Toledo District</i>	990,110	0	990,110	1,164,327	(174,217)

29108 <i>Engineering Administration</i>	469,229	0	469,229	441,080	28,149
29148 <i>Mechanical Administration</i>	539,899	0	539,899	585,428	(45,529)
29168 <i>Soil and Survey Administration</i>	275,073	0	275,073	319,189	(44,116)
29178 <i>Management Information System</i>	111,538	0	111,538	97,234	14,304
30 - Ministry of Police and Public Safety	56,861,006	1,253,709	58,114,715	52,315,875	5,798,840
30066 <i>Police General Admin</i>	955,438	10,907	966,345	951,128	15,217
30067 <i>Police Admin Belmopan</i>	3,945,531	0	3,945,531	3,701,407	244,124
30072 <i>Police Admin Corozal</i>	1,687,243	0	1,687,243	1,431,133	256,110
30083 <i>Police Admin Orange Walk</i>	1,839,641	0	1,839,641	1,960,765	(121,124)
30091 <i>Police Admin Belize City</i>	1,405,266	0	1,405,266	1,589,464	(184,198)
30104 <i>Police Admin San Ignacio</i>	1,351,771	0	1,351,771	1,391,853	(40,082)
30114 <i>Police Admin Benque Viejo</i>	1,157,546	0	1,157,546	1,113,317	44,229
30125 <i>Police Admin Dangriga</i>	1,257,770	0	1,257,770	1,249,604	8,166
30136 <i>Police Admin Punta Gorda</i>	1,454,089	0	1,454,089	1,401,394	52,695
30148 <i>Police Training School</i>	2,349,517	1,042,280	3,391,797	2,003,434	1,388,363
30158 <i>Police Canine Unit</i>	364,845	0	364,845	230,683	134,162
30161 <i>Police Band</i>	59,019	0	59,019	74,442	(15,423)
30171 <i>Police Special Branch</i>	2,301,836	0	2,301,836	2,018,062	283,774
30178 <i>VIP Unit</i>	0	94,041	94,041	7,649	86,392
30181 <i>Police Information Technology Unit</i>	1,085,342	0	1,085,342	803,528	281,814
30185 <i>Police Tourism Unit</i>	1,320,967	0	1,320,967	1,246,110	74,857
30188 <i>Police Dragon Unit</i>	2,456,928	0	2,456,928	2,431,705	25,223
30201 <i>Nat. Crimes Investigation Branch</i>	2,640,921	0	2,640,921	2,714,455	(73,534)
30218 <i>Joint Intelligence Comp Cen</i>	509,753	0	509,753	308,457	201,296
30231 <i>National Forensic Services</i>	676,180	0	676,180	563,736	112,444

30295 <i>Police Intermediate Southern Formation</i>	1,448,439	54,263	1,502,702	1,156,960	345,742
30308 <i>Anti-Narcotic Unit</i>	1,299,348	0	1,299,348	1,279,531	19,817
30311 <i>Scenes of the Crime</i>	1,070,355	0	1,070,355	1,030,414	39,941
30321 <i>Crime Intelligence Unit</i>	561,008	0	561,008	471,680	89,328
30341 <i>Patrol Branch - Belize City</i>	6,689,036	0	6,689,036	5,942,000	747,036
30351 <i>Prosecution Branch - Belize City</i>	1,500,262	0	1,500,262	1,498,407	1,855
30361 <i>Traffic Branch - Belize City</i>	702,605	0	702,605	881,784	(179,179)
30371 <i>San Pedro/Caye Caulker Formation</i>	1,094,777	0	1,094,777	974,391	120,386
30388 <i>Belmopan Police Station</i>	1,963,929	0	1,963,929	1,569,277	394,652
30391 <i>Community Policing</i>	1,196,277	52,218	1,248,495	739,751	508,744
30461 <i>Forensic Medicine Unit</i>	241,670	0	241,670	121,007	120,663
30471 <i>Rural Formation</i>	1,616,837	0	1,616,837	1,630,653	(13,816)
30481 <i>Gang Unit</i>	1,219,784	0	1,219,784	986,564	233,220
30498 <i>Council Secretariat</i>	205,577	0	205,577	168,443	37,134
33021 <i>Prison Services</i>	7,231,499	0	7,231,499	6,672,688	558,811
31 - Ministry of the Attorney General	3,186,879	106,000	3,292,879	3,036,324	256,555
31017 <i>General Administration</i>	1,760,632	106,000	1,866,632	1,875,560	(8,928)
31021 <i>Family Court</i>	730,966	0	730,966	676,582	54,384
31031 <i>Law Revision</i>	695,281	0	695,281	484,181	211,100
32 - Ministry of Economic Development, Commerce, Industry and Consumer Protection	6,102,794	15,000	6,117,794	6,052,477	65,317
28048 <i>Bureau of Standards</i>	523,636	0	523,636	504,875	18,761
32017 <i>General Administration</i>	5,579,158	15,000	5,594,158	5,547,602	46,556

33 - Ministry of Housing and Urban Development	1,931,661	0	1,931,661	1,819,324	112,337
33017 <i>General Administration</i>	769,747	0	769,747	755,025	14,722
33051 <i>Housing And Planning Department</i>	1,161,914	0	1,161,914	1,064,299	97,615
35 - Ministry of Labour, Local Government and Rural Development	9,181,541	2,986,000	12,167,541	12,130,251	37,290
34048 <i>Rural, Water & Sanitation Project</i>	457,014	0	457,014	462,847	(5,833)
34081 <i>Rural Community Development</i>	738,779	0	738,779	739,536	(757)
35017 <i>General Administration</i>	6,480,170	2,986,000	9,466,170	9,457,550	8,620
35037 <i>Labour Administration</i>	1,505,578	0	1,505,578	1,470,318	35,260
37 - Ministry of Public Utilities, Information and Broadcasting	5,496,187	129,558	5,625,745	5,421,810	203,935
25021 <i>Belize Broadcasting Authority</i>	184,365	0	184,365	184,200	165
31048 <i>Communications Unit</i>	788,623	129,558	918,181	918,260	(79)
33157 <i>Postal Services - Head Office</i>	2,532,723	0	2,532,723	2,423,412	109,311
33162 <i>District Post Office - Corozal</i>	183,310	0	183,310	163,263	20,047
33173 <i>District Post Office - Orange Walk</i>	147,819	0	147,819	129,570	18,249
33181 <i>District Post Office - Belize</i>	231,270	0	231,270	217,282	13,988
33194 <i>District Post Office - Cayo</i>	184,606	0	184,606	192,820	(8,214)
33205 <i>District Post Office - Stann Creek</i>	202,053	0	202,053	220,509	(18,456)
33216 <i>District Post Office - Toledo</i>	118,294	0	118,294	110,424	7,870
33228 <i>District Post Office – Belmopan</i>	162,237	0	162,237	143,749	18,488

36017 <i>General Administration</i>	760,887	0	760,887	718,320	42,567
38 - Ministry of Defence and Immigration	42,244,032	520,003	42,764,035	41,919,228	844,807
30021 <i>Airport Camp</i>	25,407,880	209,610	25,617,490	25,966,072	(348,582)
30031 <i>Air Wing</i>	1,707,072	0	1,707,072	1,543,075	163,997
30041 <i>Maritime Wing</i>	1,125,829	0	1,125,829	1,129,782	(3,953)
30051 <i>Volunteer Element</i>	3,589,653	0	3,589,653	2,295,324	1,294,329
30258 <i>Immigration Head Office</i>	1,209,408	310,393	1,519,801	1,964,816	(445,015)
30261 <i>Immigration Services - Belize City</i>	906,570	0	906,570	1,344,425	(437,855)
30271 <i>Passport Office</i>	582,980	0	582,980	293,873	289,107
30331 <i>National Coast Guard</i>	5,210,845	0	5,210,845	5,107,158	103,687
30402 <i>Immigration Services - Corozal</i>	530,978	0	530,978	581,161	(50,183)
30413 <i>Immigration Services - Orange Walk</i>	164,240	0	164,240	168,218	(3,978)
30424 <i>Immigration Services - Cayo</i>	537,090	0	537,090	529,543	7,547
30435 <i>Immigration Services - Stann Creek</i>	247,877	0	247,877	51,162	196,715
30446 <i>Immigration Services - Toledo</i>	148,182	0	148,182	125,415	22,767
38017 <i>Ministry of Public Utilities</i>	875,428	0	875,428	819,205	56,223
TOTAL RECURRENT EXPENDITURE	729,553,301	16,780,278	746,333,579	722,086,062	24,247,517

CAPITAL II		APPROVED ESTIMATES	SUPPLEMENT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
11 - Office of the Governor General		5,000	16,800	21,800	21,800	0
11017	<i>Governor General's Office & Res</i>					
	<i>Furniture & Equipment</i>	5,000	7,400	12,400	12,400	0
	<i>Upgrade of Office Building</i>	0	9,400	9,400	9,400	0
12 - Judiciary		125,000	0	125,000	112,685	12,315
12017	<i>General Registry</i>					
	<i>Furniture & Equipment</i>	50,000	0	50,000	49,871	129
	<i>General Administration</i>	50,000	0	50,000	39,064	10,936
	<i>Renovation of GOB Building</i>	25,000	0	25,000	23,749	1,251
13 - Legislature		15,595	0	15,595	27,085	(11,490)
13017	<i>National Assembly</i>					
	<i>Furniture & Equipment</i>	5,595	0	5,595	15,263	(9,668)
	<i>Purchase of a Computer</i>	0	0	0	1,835	(1,835)
	<i>Capital Improvement of buildings</i>	10,000	0	10,000	9,987	13
14 - Ministry of Public Service, Governance Improvement and Election and Boundaries and Sports		849,570	1,774,185	2,623,755	2,460,886	162,869

14017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	50,000	0	50,000	77,321	(27,321)
	<i>Capital Improvement of buildings</i>	200,000	67,600	267,600	297,785	(30,185)
	<i>Youth Programme and Initiatives</i>	200,000	0	200,000	200,000	0
	<i>Village Sports Facilities Lightning Project (Belmopan)</i>	200,000	0	200,000	142,165	57,835
	<i>Belize National ICT Strategy</i>	0	71,863	71,863	71,863	0
	<i>National Sports Council</i>	19,570	0	19,570	19,570	0
	<i>Marion Jones Grandstand</i>	150,000	0	150,000	150,000	0
14081	<i>Election & Boundaries - Belize</i>					
	<i>Furniture & Equipment</i>	0	0	0	0	0
	<i>Purchase of a Computer</i>	30,000	0	30,000	28,904	1,096
	<i>Capital Improvement of buildings</i>	0	0	0	0	0
	<i>General Administration</i>	0	1,634,722	1,634,722	1,473,278	161,444
	<i>Youth Programme and Initiatives</i>	0	0	0	0	0
	<i>Village Sports Facilities Lightning Project (Belmopan)</i>	0	0	0	0	0
	<i>National Sports Council</i>	0	0	0	0	0
	<i>Marion Jones Grandstand</i>	0	0	0	0	0
15 - Director of Public Prosecutions		5,000	0	5,000	5,000	0
15017	<i>General Administration</i>					
	<i>Purchase of a Computer</i>	5,000	0	5,000	5,000	0
16 - Auditor General		10,000	24,000	34,000	49,576	(15,576)

16017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	5,000	0	5,000	0	5,000
	<i>Purchase of a Computer</i>	5,000	24,000	29,000	25,030	3,970
	<i>Upgrade of Office Building</i>	0	0	0	24,546	(24,546)
17 - Office of the Prime Minister		320,000	57,200	377,200	224,078	153,122
17017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	20,000	0	20,000	16,833	3,167
	<i>Capital Improvement of buildings</i>	0	43,000	43,000	42,103	897
	<i>Restore Belize Programme</i>	300,000	14,200	314,200	165,142	149,058
18 - Ministry of Finance		9,489,440	6,679,316	16,168,756	11,788,432	4,380,324
18017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	21,675	0	21,675	21,640	35
	<i>Purchase of a Computer</i>	15,000	4,172	19,172	17,658	1,514
	<i>Upgrade of Office Building</i>	50,000	0	50,000	8,500	41,500
	<i>Contri'tn to IBRD, IMF, CDB, IDB</i>	2,000,000	840,000	2,840,000	2,833,867	6,133
	<i>Customs Reform & Modernization</i>	0	225,000	225,000	76,619	148,381
	<i>Purchase of Vehicles</i>	1,000,000	631,351	1,631,351	1,971,619	(340,268)
	<i>Debt Swap Agreement - USA/TNC/GOB</i>	857,520	0	857,520	857,520	0
	<i>Infrastructure Projects (formally Community Projects)</i>	136,000	67,000	203,000	252,987	(49,987)
	<i>Equity Investment - DFC</i>	0	4,750,000	4,750,000	4,750,000	0
	<i>Assistance to Municipalities</i>	1,500,000	0	1,500,000	116,500	1,383,500
	<i>Public Service Initiative</i>	3,000,000	0	3,000,000	0	3,000,000

18068	Central Information Technology Office					
	Purchase of a Computer	500,000	151,693	651,693	640,588	11,105
18071	Treasury Personnel					
	Furniture & Equipment	25,000	0	25,000	24,924	76
	Purchase of a Computer	58,645	0	58,645	42,341	16,304
18178	Sub Treasury Belmopan					
	Upgrade of building (Bze. City Sub-Treasury)	10,000	0	10,000	0	10,000
18184	Sub Treasury San Ignacio					
	Furniture & Equipment	5,000	0	5,000	0	5,000
	Purchase of a Computer	5,000	0	5,000	0	5,000
	Upgrade of building (Bze. City Sub-Treasury)	10,000	0	10,000	0	10,000
18211	Customs & Excise Belize City					
	Furniture & Equipment	144,270	0	144,270	28,015	116,255
	Purchase of a Computer	16,500	0	16,500	16,010	490
18271	Tax Unit - Belize City					
	Furniture & Equipment	19,350	10,100	29,450	48,065	(18,615)
	Purchase of a Computer	27,790	0	27,790	34,911	(7,121)
18311	Income Tax General Admin.					
	Furniture & Equipment	22,550	0	22,550	19,149	3,401
	Purchase of a Computer	40,140	0	40,140	22,425	17,715
	Upgrade of Office Building	25,000	0	25,000	5,095	19,905
19 - Ministry of Health		2,124,398	115,940	2,240,338	1,666,186	574,151

19017	<i>General Administration</i>					
	<i>Purchase of a Computer</i>	104,398	0	104,398	101,231	3,167
	<i>Purchase of other equipment (MOF)</i>	300,000	0	300,000	286,641	13,359
	<i>Upgrade of Medical Buildings</i>	200,000	0	200,000	0	200,000
	<i>Technical Agreement - Belize/Cuba</i>	820,000	22,190	842,190	839,205	2,985
	<i>Purchase of other equipment</i>	200,000	0	200,000	157,275	42,725
	<i>Influenza A - H1N1 Virus</i>	0	93,750	93,750	93,750	0
	<i>Renovation/Construction</i>	500,000	0	500,000	72,688	427,312
	<i>Health Reform Project</i>	0	0	0	115,397	(115,397)
20 - Ministry of Foreign Affairs and Foreign Trade		20,000	62,000	82,000	75,414	6,586
20017	<i>General Administration</i>					
	<i>Capital Improvement of buildings</i>	0	62,000	62,000	75,414	(13,414)
	<i>Enhancement of the Capacity of the Directorate of Foreign Trade</i>	20,000	0	20,000	0	20,000
21 - Ministry of Education and Youth		3,256,630	449,903	3,706,533	2,626,574	1,079,959
21017	<i>Central Administration</i>					
	<i>Furniture & Equipment</i>	112,000	0	112,000	55,289	56,711
	<i>Purchase of a Computer</i>	75,000	0	75,000	34,362	40,638
	<i>Purchase of other office equipment (MPS)</i>	48,100	0	48,100	39,741	8,359
	<i>Capital Improvement of buildings</i>	185,280	0	185,280	243,055	(57,775)
	<i>National Library Service</i>	158,000	0	158,000	158,000	0

	Special Education Unit	20,000	0	20,000	11,288	8,712
	Quality Assurance & Development Service	100,000	0	100,000	96,763	3,237
	Construction buildings (Blue Creek Customs Station)	338,000	0	338,000	0	338,000
	National Council of Education	32,000	0	32,000	0	32,000
	Conscious Youth Development Program	125,000	0	125,000	110,761	14,239
	Georgetown High School	20,000	0	20,000	0	20,000
	BECA and GOJoven	16,000	0	16,000	15,917	83
	Teacher Education & Development Unit	190,000	0	190,000	184,373	5,627
	ICT Development	60,000	0	60,000	58,360	1,640
	Construction/Infrast tructure Projects	300,000	0	300,000	302,702	(2,702)
	School Feeding & Nutrition Program	125,000	0	125,000	0	125,000
	Youth Programme and Initiatives	107,250	0	107,250	105,907	1,343
	YFF the Future (Participation of Governance)	300,000	0	300,000	255,558	44,442
	Excelsior Program - Early School Leavers	125,000	0	125,000	25,553	99,447
	Consultancy - Curriculum Reform (Belize City)	125,000	0	125,000	10,000	115,000
	Enhancement of Policy and Strategy Framework in the Education Sector	0	100,000	100,000	2,835	97,165
	Skills Training Programme	0	200,000	200,000	192,207	7,793
	Apprenticeship Programme	500,000	0	500,000	539,289	(39,289)
	Youth Development Services	20,000	0	20,000	18,142	1,858
	National Youth Cadet Corps/Youth Development	25,000	0	25,000	17,626	7,374
	Infrastructure development	150,000	0	150,000	0	150,000

21408	Secondary School Tuition					
	Secondary Education Finance Reform Program	0	46,244	46,244	45,626	618
25071	Youth for the Future Secretariat					
	YFF the Future (Participation of Governance)	0	2,095	2,095	2,079	17
	YFF National Youth Policy (Workshops)	0	101,564	101,564	101,142	422
22 - Ministry of Agriculture and Fisheries		2,262,956	553,149	2,816,105	2,558,598	257,507
22017	Central Administration					
	Furniture & Equipment	36,350	0	36,350	35,454	896
	Purchase of a Computer	15,000	0	15,000	15,000	1
	Conservation Compliance Unit	150,000	0	150,000	150,000	0
	Support to Districts (MAFC)	150,000	45,965	195,965	194,725	1,240
	Agricultural Diversification	100,000	0	100,000	97,869	2,131
	Crop Development formally Support to Traditional Crops	50,000	0	50,000	49,318	682
	National Livestock Program	150,000	0	150,000	132,933	17,067
	Support to Nutrition Security Commission	101,808	0	101,808	89,804	12,004
	Expanding Small Scale Fish Farming for Rural Communities	150,000	0	150,000	135,376	14,624
	Project Execution Unit	250,000	0	250,000	198,077	51,923
	Agriculture Census	0	364,820	364,820	358,164	6,656
	Research & Development	170,000	0	170,000	158,301	11,699
	IDB Counterpart Funding (Agriculture Education Extension Services)	100,000	0	100,000	37,459	62,541

	<i>Statistical Data Collection & Analysis</i>	50,000	0	50,000	49,244	756
	<i>School Feeding & Nutrition Program</i>	150,000	0	150,000	138,522	11,478
	<i>Paving of Driveway (Belize City)</i>	54,000	0	54,000	0	54,000
	<i>Cattle Sweep (Belmopan)</i>	300,000	0	300,000	300,000	0
	<i>Citrus Leprosis Disease</i>	0	52,368	52,368	52,368	0
	<i>National Residue Control Plan - AquaCulture</i>	0	38,360	38,360	38,360	0
	<i>Swine Flu</i>	0	51,636	51,636	51,636	0
	<i>Conservation Management</i>	50,000	0	50,000	50,000	0
	<i>Marine Reserve - Ecosystems Management</i>	150,000	0	150,000	149,999	1
22121	<i>Cooperatives and Credit Union</i>					
	<i>Administration of Co-operatives & Credit Unions</i>	85,798	0	85,798	75,991	9,807
23 - Ministry of Natural Resources and The Environment		6,009,300	3,868,459	9,877,759	8,612,680	1,265,079
23017	<i>Central Administration</i>					
	<i>Furniture & Equipment</i>	150,000	0	150,000	105,126	44,874
	<i>Purchase of a Computer</i>	50,000	0	50,000	44,880	5,120
	<i>Capital Improvement of buildings</i>	101,500	137,043	238,543	233,214	5,329
	<i>Land Development (Acquisitions)</i>	4,000,000	1,830,704	5,830,704	5,758,704	72,000
23028	<i>Land Information Centre</i>					
	<i>Belize National Spatial Data Infrastructure</i>	0	1,756	1,756	1,463	294
23038	<i>Physical Planning Section</i>					
	<i>Land Policy Development</i>	50,000	0	50,000	0	50,000
23058	<i>Surveys and Mapping</i>					
	<i>Surveys & Mapping</i>	0	1,419,440	1,419,440	912,690	506,750

23108	<i>Lands Admin Belmopan</i>					
	<i>Land Management Program</i>	31,800	0	31,800	0	31,800
	<i>Land Administration</i>	100,000	0	100,000	164,932	(64,932)
23178	<i>Forestry Belmopan</i>					
	<i>Road Unit Forestry</i>	70,000	22,000	92,000	91,236	764
	<i>National & Forest Reserve Management</i>	26,500	0	26,500	25,682	818
23308	<i>Geology Department</i>					
	<i>Geological Services</i>	50,000	0	50,000	49,998	2
	<i>Landowners Share - Petroleum Royalties</i>	750,000	222,072	972,072	963,872	8,200
23318	<i>Department Of The Environment</i>					
	<i>Waste Oil Recycling Programme</i>	9,500	0	9,500	9,422	78
	<i>Paper Recycling Programme</i>	9,500	0	9,500	8,692	808
	<i>Lead-Acid Recycling Programme</i>	10,500	0	10,500	9,792	708
23348	<i>Solid Waste Management Authority</i>					
	<i>Solid Waste Management Project Counterpart</i>	500,000	201,000	701,000	132,403	568,597
23368	<i>Land Management Program</i>					
	<i>Land Management Program</i>	0	34,443	34,443	8,437	26,006
26031	<i>Meteorology/Hydrology Services</i>					
	<i>Meteorological Services</i>	100,000	0	100,000	92,137	7,863
25 - Ministry of Tourism and Civil Aviation		909,000	0	909,000	68,775	840,225

25017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	5,000	0	5,000	53,775	(48,775)
	<i>Purchase of a Computer</i>	5,000	0	5,000	0	5,000
	<i>Upgrade roofs of all existing buildings</i>	150,000	0	150,000	0	150,000
	<i>Sustainable Tourism Project</i>	500,000	0	500,000	0	500,000
	<i>Construction of Archives Building</i>	150,000	0	150,000	0	150,000
	<i>Urban Development Project, Capital</i>	24,000	0	24,000	15,000	9,000
	<i>Repairs & Maintenance Services</i>	75,000	0	75,000	0	75,000
26 - Ministry of Transport, Communications and NEMO		1,355,000	513,081	1,868,081	1,628,521	239,561
	<i>Other purchase of other assets</i>	150,000	0	150,000	125,953	24,047
	<i>Hydrant & Assessories (MHUR)</i>	200,000	0	200,000	156,569	43,431
	<i>Emergency Management</i>	0	34,500	34,500	34,500	0
	<i>Hurricane assistance - Districts (for NEMO)</i>	0	306,300	306,300	304,423	1,877
	<i>Integrated Disaster Risk Management Plan</i>	0	82,281	82,281	77,223	5,058
	<i>Postal Services</i>	150,000	0	150,000	0	150,000
	<i>Hurricane Preparedness (Conferences & Workshop)</i>	500,000	0	500,000	497,438	2,562
18448	<i>Revenue</i>					
	<i>Computer Hardware & Other Assets</i>	30,000	0	30,000	29,341	659
	<i>Integrated Disaster Risk Management Plan</i>	0	0	0	5,000	(5,000)
	<i>Rural Roads & Bridges</i>	0	90,000	90,000	89,996	4

29198	Traffic Enforcement					
	Department of Transport- - Traffic Equipment and License	125,000	0	125,000	124,792	208
33091	National Fire Service - Belize City & San Pedro					
	Rescue Equipment	50,000	0	50,000	50,000	0
	Fire Fighting	150,000	0	150,000	133,286	16,714
27 - Ministry of Human Development and Social Transformation		4,518,055	1,558,658	6,076,713	3,779,261	2,297,451
27017	General Administration					
	Furniture & Equipment	40,000	0	40,000	78,736	(38,736)
	Upgrade of Office Building	25,000	0	25,000	39,209	(14,209)
	Golden Haven Rest Home	175,000	0	175,000	175,000	0
	UNICEP Programmes - Human Development	0	18,658	18,658	18,602	56
	Good Samaritan Homeless Shelter	10,000	0	10,000	9,986	14
	Public Awareness Campaigns	175,000	0	175,000	147,677	27,323
	Conditional Cash Transfer (MED)	0	1,500,000	1,500,000	1,438,131	61,869
	National Action Plan for Children and Adolescent	200,000	0	200,000	200,000	0
	Food Pantry Program (Belize District)	1,000,000	0	1,000,000	0	1,000,000
	Food Pantry Program (Cayo)	1,200,000	0	1,200,000	145,275	1,054,725
	Single Mothers Program	100,000	0	100,000	91,495	8,505
	Food Pantry Program (Belize City)	1,250,000	40,000	1,290,000	1,126,062	163,938
27021	Human Development Department					
	Foster Care	145,000	0	145,000	133,930	11,070

27081	Women's Department					
	Women's Affairs	150,000	0	150,000	129,189	20,811
27151	Community Rehabilitation Department					
	Rehabilitation Services	48,055	0	48,055	45,969	2,086
29 - Ministry of Works		7,755,581	17,922,793	25,678,374	25,553,762	124,612
29017	Central Administration					
	Furniture & Equipment	65,000	0	65,000	53,481	11,519
	Streets & Drains - Main Towns	0	2,244,000	2,244,000	2,248,406	(4,406)
	Streets & Drains - Villages	0	37,901	37,901	37,901	0
	Bridges for Feeder Roads	125,581	45,153	170,734	155,079	15,655
	Rehabilitation - Northern Highway	0	36,200	36,200	5,200	31,000
	Rehabilitation - Western Highway	300,000	0	300,000	298,308	1,692
	Inland Waterways	175,000	0	175,000	173,223	1,777
	Western Highway/Airport Link	10,000	0	10,000	0	10,000
	Construction of Seine Bight Community Center	0	411,000	411,000	410,939	61
	Macal Bridge	0	475,000	475,000	446,204	28,796
	Caracol Projects	140,000	0	140,000	9,483	130,517
	Corozal - Sarteneja Upgrading	10,000	0	10,000	0	10,000
	Placencia Road Upgrade	650,000	579,000	1,229,000	1,227,403	1,597
	Bureau of Standards	0	170,000	170,000	39,750	130,250
	Santa Elena New International Crossing	300,000	0	300,000	248,156	51,844
	Completion of Southern Highway	890,000	0	890,000	0	890,000
	Maintenance of Bridges & Ferries	350,000	0	350,000	347,002	2,998
	Maintenance of Highways	0	346,392	346,392	315,111	31,281
	Maintenance of Streets & Drains	0	927,187	927,187	869,140	58,047

	Kendal Bridge	950,000	70,000	1,020,000	974,982	45,018
	EU Project Execution Unit	350,000	0	350,000	236,541	113,459
	Restore Belize Programme	0	550,000	550,000	2,283,512	(1,733,512)
	Northside Street & Drain Repair - Belize City	0	1,632,160	1,632,160	1,469,690	162,470
	Havana Bridge	0	303,000	303,000	290,466	12,534
	Photo Voltaic Generating System (Solar System)	0	100,000	100,000	99,209	792
	Poverty Alleviation	1,000,000	565,000	1,565,000	1,430,183	134,817
	Hummingbird Highway	210,000	0	210,000	207,946	2,054
	Southern Highway	160,000	0	160,000	157,298	2,702
	Village Roads	500,000	1,015,923	1,515,923	1,471,828	44,095
	Manatee Road Upgrading	200,000	0	200,000	187,662	12,338
	Southern Highway - feeder roads	0	100,000	100,000	18,640	81,360
	Southern Highway Section 6	500,000	7,024,052	7,524,052	7,512,545	11,507
	Southern Highway TA (ESTAP)	225,000	0	225,000	223,703	1,297
	Renovation of GOB Building	120,000	0	120,000	119,354	646
	Haulover Bridge	50,000	0	50,000	49,980	20
	MOW Equipment Spares	150,000	210,000	360,000	358,460	1,540
	Joe Taylor Bridge	0	65,800	65,800	65,755	45
	Crooked Tree Causeway Upgrading	150,000	42,225	192,225	192,189	36
	Old Northern Highway	100,000	0	100,000	99,695	305
	Rural Roads & Bridges	0	972,800	972,800	997,665	(24,865)
	Maypen Bridge (Belize District)	75,000	0	75,000	49,369	25,631
	San Roman Bridge (Orange Walk Town)	0	0	0	172,304	(172,304)
30 - Ministry of Police and Public Safety		2,402,372	145,440	2,547,812	1,861,662	686,150

30066	<i>Police General Admin</i>					
	<i>Purchase of a Computer</i>	150,000	0	150,000	101,007	48,993
	<i>Capital Improvement of buildings</i>	675,000	0	675,000	276,452	398,548
	<i>Police equipment - Other</i>	217,232	0	217,232	192,749	24,483
	<i>Police building maintenance</i>	150,000	0	150,000	109,029	40,971
	<i>IT Programme - MEMEX</i>	0	0	0	127,400	(127,400)
	<i>Parole Programme</i>	600,000	0	600,000	464,318	135,683
	<i>National Forensic Services</i>	300,000	0	300,000	164,276	135,724
	<i>Jaguar Operation</i>	0	145,440	145,440	145,440	0
	<i>Intelligence Gathering</i>	310,140	0	310,140	280,991	29,149
31 - Ministry of the Attorney General		618,450	1,459,340	2,077,790	759,797	1,317,993
31017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	18,450	253,340	271,790	265,272	6,518
	<i>Capital Improvement of buildings</i>	0	56,000	56,000	55,455	545
	<i>CARICOM Law Revision Project</i>	600,000	1,150,000	1,750,000	439,070	1,310,930
32 - Ministry of Economic Development, Commerce, Industry and Consumer Protection		2,677,428	1,630,368	4,307,796	2,774,992	1,532,804
32017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	20,000	0	20,000	13,998	6,002
	<i>Basic Needs Trust Fund (MED)</i>	600,000	0	600,000	600,000	0
	<i>Housing and Population Census</i>	75,000	0	75,000	75,000	0
	<i>Household and Expenditure Survey</i>	0	100,000	100,000	100,000	0

	<i>Gaming License Plates</i>	12,000	0	12,000	830	11,170
	<i>Second SIF Loan (Belize River Water Project)</i>	300,000	0	300,000	108,556	191,444
	<i>Municipal Development Project</i>	32,730	0	32,730	32,730	0
	<i>Implementing the Social Agenda of the NPESAP</i>	16,718	0	16,718	16,467	251
	<i>Bureau of Standards</i>	500,000	0	500,000	424,396	75,604
	<i>Social Investment Fund - Counterpart</i>	400,000	0	400,000	400,000	0
	<i>EU - Sugar Support Program</i>	0	25,368	25,368	(21,203)	46,571
	<i>BNTF VII (Counterpart)</i>	60,000	0	60,000	0	60,000
	<i>EU Projects (Counterpart)</i>	500,000	0	500,000	364,000	136,000
	<i>Youth and Community Transformation Project</i>	60,980	0	60,980	0	60,980
	<i>Belize National ICT Strategy</i>	100,000	5,000	105,000	17,154	87,846
	<i>BNTF Counterpart Funds (RF)</i>	0	1,500,000	1,500,000	643,064	856,936
33 - Ministry of Housing and Urban Development		500,000	4,954,872	5,454,872	5,487,954	(33,082)
33017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	50,000	0	50,000	18,443	31,557
	<i>Capital Improvement of buildings</i>	50,000	0	50,000	44,839	5,161
	<i>Housing Assistance - Constituency Program</i>	0	4,934,872	4,934,872	5,004,672	(69,800)
	<i>Home Improvement Grants & Loans</i>	400,000	20,000	420,000	420,000	0
35 - Ministry of Labour, Local Government and Rural Development		792,600	140,000	932,600	872,859	59,741

35017	General Administration					
	Furniture & Equipment	30,000	0	30,000	24,395	5,605
	Information technology	25,000	0	25,000	24,221	779
	Stipend to Village Council Chairpersons	35,000	0	35,000	34,998	2
	Law Revision (Labour Laws)	25,600	0	25,600	23,342	2,258
	Tripartite Body	50,000	0	50,000	48,456	1,544
	Advisory Body	50,000	0	50,000	49,760	240
	HIV/AIDS Workplace Education Program	10,000	0	10,000	9,310	690
	Rural Roads & Bridges	0	140,000	140,000	140,000	0
35037	Labour Administration					
	Employment Agency	10,000	0	10,000	9,836	164
	NAVCO	112,000	0	112,000	100,743	11,257
	Contribution to Village Councils	50,000	0	50,000	48,799	1,201
	Rural Water Supply & Sanitation Project	200,000	0	200,000	189,640	10,360
	ILO/CUDA Child Labour Project	45,000	0	45,000	22,850	22,150
	Assistance to Town Councils (Purchase of Heavy Machinery)	150,000	0	150,000	146,509	3,491
37 - Ministry of Public Utilities, Information and Broadcasting		370,335	86,935	457,270	79,359	377,911
25021	Belize Broadcasting Authority					
	Furniture & Equipment	72,400	0	72,400	0	72,400
	Consultancy - Gaming Sector	0	0	0	22,724	(22,724)

31048	<i>Communications Unit</i>					
	<i>Furniture & Equipment</i>	0	72,400	72,400	10,760	61,640
	<i>Consultancy - Gaming Sector</i>	50,000	0	50,000	0	50,000
33157	<i>Postal Services - Head Office</i>					
	<i>Furniture & Equipment</i>	14,535	0	14,535	0	14,535
	<i>Postal Services</i>	33,400	0	33,400	0	33,400
36017	<i>General Administration</i>					
	<i>Furniture & Equipment</i>	0	14,535	14,535	7,297	7,238
	<i>Capital Improvement of buildings</i>	200,000	0	200,000	38,578	161,422
38 - Ministry of Defense and Immigration		1,602,130	1,023,097	2,625,227	1,603,082	1,022,145
38017	<i>Ministry of Public Utilities</i>					
	<i>Furniture & Equipment</i>	117,230	0	117,230	33,363	83,867
	<i>Purchase of a Computer</i>	48,600	0	48,600	18,989	29,611
	<i>Upgrade of Office Building</i>	175,000	0	175,000	214,875	(39,875)
	<i>Purchase of other equipment (MOF)</i>	516,300	0	516,300	294,388	221,912
	<i>Conference & Workshop</i>	25,000	0	25,000	5,796	19,204
	<i>Construction buildings (Blue Creek Customs Station)</i>	300,000	12,000	312,000	43,357	268,643
	<i>Jaguar Operation</i>	0	642,072	642,072	641,325	747
	<i>Operation Shutdown</i>	0	291,025	291,025	290,989	36
	<i>Road Construction/ Renovation</i>	0	78,000	78,000	0	78,000
	<i>Intelligence Gathering</i>	120,000	0	120,000	60,000	60,000
	<i>Amnesty</i>	300,000	0	300,000	0	300,000
	GRAND TOTAL	47,993,840	43,035,536	91,029,376	74,699,017	16,330,359

CAPITAL III EXPENDITURE

CAPITAL III		APPROVED ESTIMATES	SUPPLEME NT	ADJUSTED BUDGET	ACTUAL	EXCESS/ SAVINGS
12 - Judiciary		0	58,350	58,350	58,369	(19)
1731	<i>General Registry</i>			58,350	58,369	(19)
14 - Ministry of Public Service, Governance Improvement and Election and Boundaries and Sports		5,000,000	13,984,260	18,984,260	5,150,921	13,833,339
	<i>General Administration</i>					
1591	<i>Belize Sport Centre</i>	5,000,000	13,984,260	18,984,260	5,150,921	13,833,339
18 - Ministry of Finance		9,309,086	1,917,600	11,226,686	5,280,179	6,046,507
	<i>General Administration</i>					
1694	<i>Feasibility Study Expansion of Water and Sewerage Ambergris Caye</i>	0	432,600	432,600	324,450	108,150
1722	<i>Loan to BSI</i>	0	0	0	0	0
1723	<i>Water & Sanitation (Placencia)</i>	0	0	0	10,000	(10,000)
1738	<i>Loan to Municipalities</i>	0	1,485,000	1,485,000	1,485,000	100,000
762	<i>Rural Electrification</i>	3,000,000	0	3,000,000	0	3,000,000
779	<i>Equity Investment - DFC</i>	1,250,000	0	1,250,000	0	1,250,000
893	<i>Loan - Development Finance Corporation</i>	4,959,086	0	4,959,086	3,460,729	1,498,357
	<i>Customs & Excise Belize City</i>					
1723	<i>Water & Sanitation (Placencia)</i>	100,000	0	100,000	0	100,000

19 - Ministry of Health		3,355,777	643,777	3,999,554	1,431,284	2,568,271
	<i>General Administration</i>					
1046	<i>Upgrade of Medical Buildings</i>	1,550,000	0	1,550,000	0	1,550,000
1057	<i>Laboratory Equipment (Central Med. Lab.)</i>	1,000,000	0	1,000,000	0	1,000,000
1486	<i>Influenza A - H1N1 Virus</i>	0	203,701	203,701	203,701	0
811	<i>Health Reform Project</i>	750,000	131,876	881,876	881,875	1
822	<i>UNICEF Programme - Health</i>	55,777	210,000	265,777	263,485	2,292
	<i>Maternal & Child Health</i>					
1667	<i>UNFPA - Training Programme</i>	0	98,200	98,200	82,223	15,977
20 - Ministry of Foreign Affairs and Foreign Trade		1,220,000	0	1,220,000	521,167	698,833
	<i>General Administration</i>					
1632	<i>Taiwan/Belize Co</i>	800,000	0	800,000	420,000	380,000
1695	<i>Enhancement of the Capacity of the Directorate of Foreign Trade</i>	420,000	0	420,000	101,167	318,833
21 - Ministry of Education and Youth		516,000	916,182	1,432,182	495,977	936,204
	<i>Central Administration</i>					
1604	<i>construction/Infrastructure Projects</i>	500,000	0	500,000	0	500,000
1676	<i>YFF National Youth Policy (Workshops)</i>	16,000	297,280	313,280	224,789	88,491
1730	<i>Repairs of School Buildings Affected by Hurricane Richard</i>	0	98,902	98,902	49,887	49,014
1735	<i>Enhancement of Policy and Strategy Framework in the Education Sector</i>	0	520,000	520,000	221,301	298,699

22 - Ministry of Agriculture and Fisheries		13,260,000	0	13,260,000	17,252,364	(3,992,364)
	<i>Central Administration</i>					
1587	<i>EU BRDO Project</i>	0	0	0	552,085	(552,085)
1634	<i>EU - Sugar Support Program</i>	5,000,000	0	5,000,000	6,520,254	(1,520,254)
1635	<i>EU - Banana</i>	0	0	0	4,315,523	(4,315,523)
1665	<i>Agriculture Services Programme</i>	2,260,000	0	2,260,000	1,697,677	562,323
1680	<i>Food Security Program/ALBA</i>	3,000,000	0	3,000,000	1,918,280	1,081,720
1700	<i>Cattle Sweep (Belmopan)</i>	0	0	0	2,248,545	(2,248,545)
1717	<i>Assistance to Small Farmers (Papaya and Cashews)</i>	2,000,000	0	2,000,000	0	2,000,000
1718	<i>Citrus Greening Rehabilitation</i>	1,000,000	0	1,000,000	0	1,000,000
23 - Ministry of Natural Resources and The Environment		9,050,000	7,681,164	16,731,164	6,579,365	10,151,799
	<i>Central Administration</i>					
1733	<i>Panthera Partners in Wild Coast Conservation</i>	0	16,946	16,946	16,047	899
	<i>Land Information Centre</i>					
1685	<i>Belize National Spatial Data Infrastructure</i>	0	21,270	21,270	6,118	15,152
	<i>Surveys and Mapping</i>					
260	<i>Surveys & Mapping</i>	0	1,300,000	1,300,000	80,560	1,219,440
	<i>Lands Admin Belmopan</i>					
1541	<i>Land Management Program</i>	2,500,000	0	2,500,000	1,853,786	646,214
	<i>Forestry Belmopan</i>					
1478	<i>Solid Waste Management Project Counterpart</i>	5,250,000	0	5,250,000	0	5,250,000
260	<i>Surveys & Mapping</i>	1,300,000	0	1,300,000	0	1,300,000

	<i>Solid Waste Management Authority</i>					
1478	<i>Solid Waste Management Project Counterpart</i>	0	6,262,004	6,262,004	4,541,910	1,720,094
	<i>Meteorology/Hydrology Services</i>					
1067	<i>Tertiary Level Scholarships</i>	0	80,944	80,944	80,944	0
25 - Ministry of Tourism and Civil Aviation		5,015,000	1,564,264	6,579,264	6,579,263	1
	<i>General Administration</i>					
1657	<i>Sustainable Tourism Project</i>	5,015,000	1,564,264	6,579,264	6,579,263	1
26 - Ministry of Transport, Communications and NEMO		350,000	0	350,000	20,000	330,000
	<i>Revenue</i>					
1693	<i>Integrated Disaster Risk Management Plan</i>	350,000	0	350,000	20,000	330,000
27 - Ministry of Human Development and Social Transformation		8,100,000	350,587	8,450,587	225,821	8,224,766
	<i>General Administration</i>					
1344	<i>UNICEF Programmes - Human Development</i>	0	66,715	66,715	66,565	150
146	<i>Public Awareness Campaigns</i>	0	81,470	81,470	0	81,470
1461	<i>Conditional Cash Transfer (MED)</i>	4,000,000	0	4,000,000	0	4,000,000
1667	<i>UNFPA - Training Programme</i>	0	81,100	81,100	78,600	2,500
1668	<i>UNIFEM - Fight Against Domestic Violence</i>	0	12,000	12,000	10,768	1,232
1711	<i>Food Pantry Program (Corozal)</i>	1,000,000	0	1,000,000	0	1,000,000
1712	<i>Food Pantry Program (Orange Walk)</i>	1,000,000	0	1,000,000	0	1,000,000

1715	<i>Food Pantry Program (Stann Creek)</i>	1,000,000	0	1,000,000	0	1,000,000
1716	<i>Food Pantry Program (Toledo)</i>	1,000,000	0	1,000,000	0	1,000,000
1726	<i>Partial Scope Agreement</i>	100,000	0	100,000	0	100,000
1734	<i>National Convention on the Elimination of Discrimination Against Women</i>	0	6,000	6,000	6,000	0
1741	<i>Improving The Infrastructure and expanding the capacities of the Computer Training Classes for Women</i>	0	34,332	34,332	33,888	444
1750	<i>Fight Against TB, HIV and Malaria</i>	0	43,470	43,470	4,500	38,970
	<i>Community Action for Public Safety</i>					
1745	<i>Community Action for Public Safety</i>	0	25,500	25,500	25,500	0
29 - Ministry of Works		31,000,000	5,000,000	36,000,000	14,887,065	21,112,935
	<i>Central Administration</i>					
1492	<i>Macal Bridge</i>	3,000,000	0	3,000,000	577,757	2,422,243
1590	<i>Santa Elena New International Crossing</i>	5,000,000	0	5,000,000	0	5,000,000
1610	<i>Maintenance of Streets & Drains</i>	2,500,000	0	2,500,000	0	2,500,000
1652	<i>Kendall Bridge - Permanent</i>	5,000,000	5,000,000	10,000,000	6,875,313	3,124,687
1689	<i>Emergency Clearing and Cleanup - Hurricane Richard</i>	0	0	0	199,370	(199,370)
1698	<i>Northern Highway Feasibility Study & Detailed Design</i>	400,000	0	400,000	0	400,000
1722	<i>Loan to BSI</i>	1,000,000	0	1,000,000	0	1,000,000
1725	<i>Flood Mitigation Project (Belize City)</i>	100,000	0	100,000	0	100,000
377	<i>Poverty Alleviation</i>	4,000,000	0	4,000,000	2,000,465	1,999,535
673	<i>Southern Highway Section6</i>	9,000,000	0	9,000,000	5,234,160	3,765,840
935	<i>Rehabilitation - Streets and Drains</i>	1,000,000	0	1,000,000	0	1,000,000

30 - Ministry of Police and Public Safety		0	59,811	59,811	59,811	0
	<i>Police General Admin</i>					
1220	<i>Police equipment - Other</i>	0	59,811	59,811	59,811	0
32 - Ministry of Economic Development, Commerce, Industry and Consumer Protection		21,664,183	3,905,853	25,570,036	12,297,671	13,272,365
	<i>General Administration</i>					
1463	<i>Rural Finance Project (IFAD) formally Rural Finance Program (MED)</i>	1,500,000	0	1,500,000	389,986	1,110,014
1465	<i>Country Poverty Assessment Counterpart</i>	0	91,884	91,884	21,745	70,139
1527	<i>BNTF Phase IV (MED)</i>	258,127	2,815,374	3,073,501	3,073,501	0
1575	<i>Belize River Valley Water Project (Counterpart)</i>	2,500,000	0	2,500,000	81,998	2,418,002
1661	<i>Municipal Development Project</i>	5,000,000	0	5,000,000	1,172,349	3,827,651
1667	<i>UNFPA - Training Programme</i>	3,500,000	0	3,500,000	3,500,000	0
1671	<i>Social Investment Fund (Poverty Alleviation Project)</i>	5,000,000	0	5,000,000	2,613,466	2,386,534
1673	<i>Implementation of Social Agenda (NPESAP)</i>	1,317,504	0	1,317,504	0	1,317,504
1683	<i>Rural Finance Program (CABEI)</i>	1,088,552	0	1,088,552	740,774	347,778
1707	<i>Youth and Community Transformation Project</i>	0	560,000	560,000	144,630	415,370
1721	<i>BNTF Counterpart Funds (RF)</i>	1,500,000	0	1,500,000	121,404	1,378,596
364	<i>Social Investment Fund</i>	0	438,594	438,594	437,819	775

33 - Ministry of Housing and Urban Development		4,400,000	0	4,400,000	0	4,400,000
	<i>General Administration</i>					
1719	<i>Home Improvement Projects (RF)</i>	1,900,000	0	1,900,000	0	1,900,000
1720	<i>Low Income Housing Projects (RF)</i>	2,500,000	0	2,500,000	0	2,500,000
38-Ministry of Defence & Immigration		0	8,206,927	8,206,927	8,206,927	0
	<i>National Coast Guard</i>					
1037	<i>Purchase of other equipment (MOF)</i>	0	6,708,165	6,708,165	6,708,165	0
1316	<i>Purchase of Vehicles</i>	0	528,585	528,585	528,585	0
689	<i>MOW Equipment Spares</i>	0	970,177	970,177	970,177	0
	GRAND TOTAL	112,240,046	44,288,775	156,528,821	79,046,184	77,582,637

APPENDIX IX - STATEMENT OF PUBLIC DEBT

LOAN DISCRIPTION	Total Outstanding at 31 March 2011 (Smartstream)	Total Principal Paid during 2011/2012	Total Interest Paid during 2011/2012
BILATERAL LOANS			
Bilateral Loan - UK Loan 1984	12,675		
Bilateral Loan - UK Loan 1985	-		
Bilateral Loan - UK Loan 1989	253,701		
TOTAL OWING UK GOVERNMENT	266,376	-	-
USAID Loan - BOP- 505-K-001	3,374		
USAID - 505-T-003	700		
USAID - 505-T-003A	607		
USAID - 505-T-003B	- 2		
USAID - 505-T-004C	1,025		
USAID - 505-T-005 Rural Access Roads	- 1,094,798	347,478	50,515
TOTAL USAID LOANS	- 1,089,095	347,478	50,515
ROC Taiwan Civic Centre	-		
ROC EBRC National House Project	3,634		
ROC EXIM 020236003	- 16,888,192	3,070,592	817,115
ROC ICDF Southern Highway	- 4,996,059	2,916,668	667,044
ROC S&M Ent. 070015	12,600		

ROC ICBC National Housing Project	- 53,322,812	6,666,664	1,493,634
ROC ICDF Tourism Development Project	- 4,207,588	264,698	136,829
ROC EXIM 6020236004 - \$20MUS LOAN	- 38,823,528	2,352,944	469,324
ROC EXIM 6020236004 - \$25MUS LOAN	- 36,568,612	2,941,180	635,809
ROC EXIM 23660200403 - US\$15M LOAN	- 50,000,000		
4.5 EXIM LOAN Hurricane Relief	- 9,000,000	529,412	129,505
LOAN NO. ROC LOAN 6020236009 US \$20M	- 40,000,000		
LOAN NO. 6020236010- EXIM BANK OF REPUBLIC OF CHINA US\$30M	- 20,000,000		
EBRC General Commerce Use			
TOTAL ROC LOANS	- 273,790,556	18,742,158	4,349,260
Venezuelan - Housing Loan			
New Venezuelan Loan - US\$25M		-	
TOTAL VENEZUELAN LOANS	1,029		
Kuwait - Big Falls Road #473		1,230,015	86,226
Kuwait - Bladen Bridge #604	- 6,863,493	984,687	314,365
KFED Golden Stream - Big Falls BZE/ Guat Border Road Project			
TOTAL KUWAIT LOANS	- 12,663,305	2,214,702	400,591
Trinidad & Tobago Hurricane Loan	- 593		

Mainland China Swing Bridge	177		
BNCE Cultural Inf.	4,231,287	1,058,656	241,462
TOTAL OTHER BILATERAL LOANS	4,231,703	1,058,656	241,462
TOTAL CENTRAL GOV. BILATERAL LOANS	291,507,254	22,362,995	5,041,828
MULTILATERAL LOANS			
CDB 38/SFR-BZ Airport Rehabilitation	9,202,210	428,010	106,939
CDB 38/SFR-BZ Airport Improvement	1,021,154	46,950	16,550
CDB 6/SFR-BZ Market	599,783	76,112	36,724
CDB 6/SFR-BZ Market	1,744,933	106,853	17,137
CDB 46/SFR-BZ Southern Highway	2,569,154	196,182	63,146
CDB 15/OR Hummingbird Highway	8,152,333	1,125,193	300,363
CDB 48/SFR Resource Management	2,536,336	133,563	62,190
CDB 12/SFR-OR-BZ(SFR) Disaster Management	5,368,902		
CDB 12/SFR-OR-BZ(OCR) Disaster Management	4,179,464	644,616	302,518
CDB 12/SFR-OR-BZ(OCR) Disaster Management	421,917	36,196	16,325
CDB 16/OR- Belize Orange Walk By-pass	14,296,314	1,266,667	534,462
CDB 16/OR- Belize Orange Walk By-pass	2,667,488	260,850	112,591

CDB 49/SFR-BZ Hurricane Keith Immediate Response	591		
CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	- 7,231,885	601,685	167,344
CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	- 10,891,401	1,441,122	440,542
CDB 13/SFR-OR-BZ Enhancement /Technical & Vocational Ed.	- 2,128,028	295,487	90,339
CDB 14/SFR-OR-BZ Health Sector Reform Programme	- 1,903,795	747,266	228,905
CDB 50/SFR-BZE Hurricane Iris Immediate Response	- 269,529	124,929	5,075
CDB 51/SFR-BZE Regional Tourism Emergency Programme	- 67,314	43,889	1,509
CDB 13/SFR-OR-BZ Enhancement of Technical & Vocational Ed.	161,950	188,000	52,287
CDB 13/SFR-OR-BZ Belize Port Authority	- 2,805,633		
CDB 13/SFR-OR-BZ (SFR) Disaster Management	- 578,584		
17-OR BZE - Caribbean Court of Justice	- 2,771,503	740,000	97,176
CDB 15/SFR-OR-BZ - Poverty Alleviation (2005/2006)	- 3,189,802		

CDB 15/SFR-OR-BZE (SFR) SIF	- 6,589,707		
CDB 15/SFR-OR-BXE (OCR) SIF	- 4,379,246	416,665	131,516
CDB - 16/SFR/OR/BZE (SFR) Policy Based Loan	- 9,743,590		
CDB - 16/SFR/OR/BZE (OCR) Policy Based Loan	- 39,741,379		
CDB 20 OR-BZE - Placencia Road Upgrading Project	- 24,266,411		
CDB 52 SFR-BZE - Modernization of Custom and Excise Department	- 4,373,876	651,681	104,393
CDB Loan 54 SFR - US\$500,000	- 1,904,452		
CDB/GOB NDM Bridge rehab Tropical Storm Arthur (OCR)			
CDB/GOB NDM Bridge rehab Tropical Storm Arthur (SFR)			
CDB Sixth Line Credit (SFR)			
CDB Sixth Line Credit (OCR)			
TOTAL CDB LOANS	- 175,433,581	9,571,917	2,888,032
EIB/EEC LOANS			
EIB RADIO Belize Rural Broadcast	- 544,573	59,479	
EIB Junior Secondary Schools	- 1,207,266	131,769	
EIB Belize International Airport Rehabilitation	- 709,850		
EIB DFC Capital Shares 1	13,496		

EIB DFC Capital Shares 11	- 79,443	92,504	
EEC Improvement of Hummingbird Highway	- 5,426,699	269,618	
EEC Belize City Hospital	- 7,179,733	310,467	
TOTAL DEBT TO EIB	- 15,134,069	863,837	-
IBRD LOANS			
IBRD 2945-BEL 2nd Road Rehabilitation	-	-	
IBRD 2959-BEL Agriculture Credit & Export Dev.	-	-	
IBRD 3422 Primary Education Project (A)	-	-	
IBRD 3422 Primary Education Project (S)	- 472,330		
IBRD 3667 City Infrastructure	- 3,128,481		
IBRD 4142-0 SIF	- 4,134,519	1,160,000	25,383
IBRD 4142-1 SIF	- 1,527,648	213,240	10,470
IBRD 4575-BEL	- 14,278,406	2,069,600	102,732
Bank Municipal Development Project (IBRD) Loan -79580-BZ	- 1,568,327		
TOTAL IBRD LOANS	- 25,109,711	3,442,840	138,584
INTER-AMERICAN BANK LOANS			
IDB 1017/OC-BL Land Administration	- 1,055,020	91,778	10,032
IDB 1081/OC-BL Southern Highway	- 19,107,454	1,592,924	182,286
IDB 999/OC (ESTAP)	- 2,932,468	266,667	55,615

IDB 1189/OC-BL Moder.	- 4,407,784	163,294	40,853
IDB1211/OC-BL	- 24,130,817	1,660,171	432,001
IDB 1250/OC-BL Tourism Development Project	- 15,000,334	1,013,261	280,241
IDB 1271/OC-BL Health Sector Reform Project	- 11,675,165	1,015,364	301,444
IDB 1275/OC-BL Emergency Reconstruction Facility	- 30,047,644	1,998,685	558,797
IDB 1322/OC-BL Land Management Programme	- 10,762,261	712,953	202,065
IDB - US10M Loan Macroeconomic & Pub Fin	- 50,000,000		
Loan No. 2198 OC-BL- Social Policy Loan	- 15,000,000		
IDB Loan 2060/OC-BL- Sustainable Tourism Project	- 991,238		
IDB Project Loan No. 2056/OC-BL- Solid Waste Management	- 3,375,445		
IDB Loan 2131/OC-BL- Emergency Road Rehabilitation Program	-		
Loan - IDB Land Management Project Loan	- 1,413,700		
IDB Loan 2208/OC-BL Agricultural Services Program	- 981,554		
TOTAL IDB LOANS	- 190,880,886	8,515,097	2,063,333
IFAD LOANS			
IFAD TSFDP 172-BL			

IFAD NO. 475 Resource Management	- 711,562	139,042	7,818
IFAD LOAN NO. 769 - Rural Finance Program	- 1,050,123		
TOTAL IFAD LOANS	1,761,685	139,042	7,818
OPEC LOANS			
OPEC Airport Loan #458P	-		
OPEC PG-Big Fall Road #636P	- 196,568	236,409	
OPEC (SECTION II) #808P	- 3,298,789	400,000	143,981
OPEC Southside Poverty Alleviation Loan	- 10,072,394	1,200,000	516,478
OPEC Fund for International Development - Loan 951P	- 1,740,358	400,000	92,489
[Specify]			
TOTAL OPEC LOANS	15,308,109	2,236,409	752,947
TOTAL MULTILATERAL DEBT	423,628,042	24,769,141	5,850,714
COMMERCIAL BANKS			
GOB NOTES			
CITICORP US\$10M Bonds	9,000		
CITICORP US\$12M Bonds	10,800		
TOTAL CITICORP	19,800	-	-
ROYAL MERCHANT BANK	- 11,642,957		

ROYAL MERCHANT BANK	-		
TOTAL ROYAL MERCHANT BANK	11,642,957	-	-
BEAR STEARNS - REST.	11,656,000		
BEAR STEARNS - REST.	14,330,000		
BEAR STEARNS - REST. 2005/2006	17,118,711		
Bear Stearns - 10 Year Note	515,929		
TOTAL BEAR STEARNS	43,620,640	-	-
OTHER NOTES			
CITIBANK - \$20M Bonds	7,875		
BANK OF NEW YORK - US BOND ISSUE 2029	1,082,029,361		
SOLOMON SMITH NOTES (\$29.1M)			
YEN SWAP			
TOTAL OTHER NOTES	1,082,021,486		-
PROVIDENT BANK - Vehicle Purchase			
PROVIDENT BANK - 2nd Vehicle Loan	248		
PROVIDENT BANK - Swan Project			
TOTAL PROVIDENT BANK LOANS	248	-	-
ALLFIRST BANK - 2nd Loan (Electrification)	871,664		

M & T Rural Electrification 3rd Load	- 857,345		
KBC BANK NV (JAN DE NUL & HYDROMAR S.A.L.	- 397,976		
EXIM BANK - Supply of one Fire Truck	- 588		
FIRST CARIBBEAN INTERNATIONAL BANK			
COMMERZBANK	- 1,124,715		
TOTAL OTHER COMMERCIAL LOANS	- 1,508,960	-	-
GENTRAC - CFSC - NOTE 9147203	1,813		
GENTRAC - CFSC - NOTE 9147206	345		
GENTRAC - CFSC - NOTE 9155501			
TOTAL GENTRAC LOANS	2,158	-	-
TOTAL COMMERCIAL DEBTS	- 1,138,771,838	-	-
LOCAL LOANS			
Capital Markets Financial Services			
Loan-Belize Marketing and Development Corporation	325,969	847,000	
CABEI Loan No. 1997- Rural Finance Program	- 980,000		
Development Finance Corp	- 3,811,671	857,665	
Guardian Life	- 1,000,000		
BELIZE BANK - Marine Parade	- 237,622		

BELIZE BANK - Hopeville Housing Project	- 547,637	27,628	
BELIZE BANK - Cohune Walk	6,575		
Atlantic Bank - San Pedro Airstrip	64,072		
BWS Finance Ltd. Promissory Note			
Bank of Nova Scotia - Fort Street Tourism Village	56,503		
ATLANTIC BANK SAN ESTEVAN PROJECT LOAN	1,399,643		
Atlantic Bank - Dredging Land Reclamation	35,794		
		100,951	
TOTAL DOMESTIC DEBT (excl. T-Bills)	- 4,688,374	1,833,244	-
TOTAL CENTRAL GOV. BILATERAL LOANS	- 291,507,254	22,362,995	5,041,828
TOTAL MULTILATERAL DEBT	- 423,628,042	24,769,141	5,850,714
TOTAL COMMERCIAL DEBTS	- 1,138,771,838	-	-
TOTAL DOMESTIC DEBT (excl. T-Bills)	- 4,688,374	1,833,244	-
TOTAL DEBT (excl. T- Bills)	- 1,858,595,508	48,965,380	10,892,542

Treasury Bills

Treasury Bills	- 173,264,871	106,800,000	
Treasury Notes	- 79,173,000	37,019,000	
Treasury Bonds	- 5,000,000	32,340,285	
Treasury Notes-2006	- 31,500,000		
Belize Defence Bonds			
Five Years 7.5% Treasury Notes Issue 11/10	- 25,037,664		
Total Treasury Bills	- 313,975,535	176,159,285	-

APPENDIX X

STATEMENT OF ARREARS OF REVENUE

STATEMENT No. 11 OF 2011 – 2012 ARREARS OF REVENUE

This statement reflects Arrears of Revenue for the period ending 31 March 2012. From the Arrears of Revenue Returns received, at the end of March 2012, 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 \$296,062,730.01 for the period ending 31 March 2012. This includes Arrears of Revenue Brought Forward from the year ending 31 March 2011 that are still outstanding after collections during the period 1/4/11 – 31/3/12; a total of \$203,219,664.19.

From arrears of revenue outstanding at 31/3/2011 which was **\$236,878,693.00**, a total of \$33,659,028.81 was collected among the below mentioned departments:

• General Sales Tax Department -----	\$ 4,002,226.86
• Income Tax Department -----	\$ 3,057,472.00
• Ministry of Natural Resources & Agriculture -----	<u>\$ 26,599,329.95</u>
	\$ 33,659,028.81

The Ministry of Natural Resources and Agriculture did not show in their returns, a separate total of amount collected on neither the total arrears outstanding at the end of March 2011, nor the total arrears outstanding at the end of March 2012 as prescribed on the Arrears of Revenue (Financial Order No. 89) form. Additionally, the Ministry of Natural Resources and Agriculture did not submit the details of total arrears outstanding at the end of March 2011 as required in accordance Financial Order No. 89. This office was informed by the Finance Officer in that Ministry that the Chief Executive Officer instructed that no list be submitted.

Copies of the Arrears of Revenue Returns for period ending 31/3/12 are appended as **Appendix II** (including CDs from General Sales Tax Department and Income Tax Department). Of the 11 Ministries/Departments that submitted Arrears of Revenue returns for the period ending 31 March 2012, only 3 reported Arrears of Revenue. The reported Arrears of Revenue as at 31/3/12 are:

• Corozal Community Hospital -----	\$76,378.00
• General Sales Tax Department -----	\$ 16,617,836.52
• Income Tax Department -----	\$131,745,936.00
• Natural Resources -----	\$147,611,204.49
• Northern Regional Hospital -----	\$11,375.00

The revenue departments that did not submit Arrears of Revenue Returns are listed on **Appendix III**. A total of 30 revenue departments did not submit Arrears of Revenue Returns. It is noted that these same departments repeatedly neglect their responsibilities of submitting arrears of revenue as prescribed in the Financial Regulations. This statement, therefore, is not reflecting a true picture of the total arrears of revenue outstanding.

Attachments:

APPENDIX IARREARS OF REVENUE FOR PERIOD ENDING 31 MARCH 2012

APPENDIX IILIST OF DEPARTMENTS THAT SUBMITTED ARREARS OF REVENUE RETURNS FOR PERIOD ENDING 31 MARCH 2012

APPENDIX III.....LIST OF DEPARTMENTS THAT HAVE NOT SUBMITTED ARREARS OF REVENUE RETURNS FOR PERIOD ENDING 31 MARCH 2012

A.

**ARREARS OF REVENUE
FOR THE PERIOD ENDING 31 MARCH 2012**

No.	MINISTRY/ DEPARTMENT	TYPE OF TAX	BY WHOM	B/FORWARD	AMOUNT	OUTSTANDING	NEW ARREARS	TOTAL ARREARS	PERIOD ARREARS	ACTION TAKEN TO RECOVER ARREARS
		OWED	OWED	BALANCE	COLLECTED	BALANCE	OUTSTANDING	OUTSTANDING	OUTSTANDING	
1.	Belize Defence Force	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.	Central Health Region	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
3.	Civil Aviation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.	Corozal Community Hospital	Hospital Fees	See attached lists	?	?	?	\$76,378.00	\$76,378.00	as at 31/3/12	None
5.	General Sales Tax	Sales Tax	See attached lists	\$13,498,831.54	\$4,002,226.86	\$9,496,604.68	\$7,121,231.84	\$16,617,836.52	as at 31/3/12	See lists attached
6.	Income Tax	Income Tax	See attached lists	\$114,583,406.00	\$3,057,472.00	\$111,525,934.00	\$20,220,002.00	\$131,745,936.00	as at 31/3/12	See attached lists
7.	National Meteorological Service	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8.	Natural Resources	Land Tax	See attached lists	\$108,796,455.46	\$26,599,329.95	\$82,197,125.51	\$65,414,078.98	\$147,611,204.49	as at 31/3/12	See lists attached
		Leasehold &								
		Freehold								
9.	Ministry of Education	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10.	Ministry of Public Service	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11.	Northern Regional Hospital	Hospital Fees	See attached lists	?	?	?	\$11,375.00	\$11,375.00	as at 31/3/12	N/A
			TOTAL	\$236,878,693.00	\$33,659,028.81	\$203,219,664.19	\$92,843,065.82	\$296,062,730.01		

B.

Arrears of Revenue Returns for the Period ending 31st March 2012 in respect of the following Ministries/Departments are attached:	
1.	Belize Defence Force
2.	Civil Aviation
3.	Corozal Community Hospital
4.	Income Tax
5.	General Sales Tax
6.	National Meteorological Service
7.	Natural Resources
8.	Ministry of Education
9.	Ministry of Public Service
10.	Regional Hospital Administrator – North
11.	Regional Health Manager - Central Region
Att:	

C.

LIST OF MINISTRIES/DEPARTMENTS THAT HAVE NOT SUBMITTED ARREARS OF REVENUE RETURNS FOR PERIOD ENDING 31 MARCH 2012	
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>EDUCATION, YOUTH & SPORTS</u>
11.	Youth For The Future
	<u>HEALTH</u>
12.	Cayo District Health Service
13.	Toledo District Health Service
14.	Medical Laboratory Services
	<u>ENERGY, SCIENCE & TECHNOLOGY & PUBLIC UTILITIES</u>
15.	Geology & Petroleum Department
	<u>FORESTRY, FISHERIES & SUSTAINABLE DEVELOPMENT</u>
16.	Department of the Environment
17.	Forestry Department
	<u>HOUSING & URBAN DEVELOPMENT</u>
18.	Housing & Planning Department
	<u>NATURAL RESOURCES & AGRICULTURE</u>
19.	Land Surveys
20.	Central Farm Administration
	<u>OFFICE OF THE PRIME MINISTER & MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT</u>
21.	Belize Broadcasting Authority
22.	Customs & Excise Department
23.	Supervisor of Insurance
	<u>WORKS & TRANSPORT</u>
24.	Belize City Post Office
25.	District Post Office Belmopan
26.	District Post Office San Ignacio
27.	District Post Office Corozal
28.	District Post Office Orange Walk
29.	District Post Office Stannn Creek
30.	District Post Office Toledo

APPENDIX XI

STATEMENT # 17 OF 2011 - 2012

STATEMENT OF LOSSES AND WRITE OFF

This statement takes into account cases for losses which occurred during the period 1st April 2011 to 31st March 2012. It also includes all cases brought forward from Statement # 17 of 2010 – 2011 that have not been closed and therefore still remain outstanding as at 31 March 2012. Additionally, it takes into account all cases that were closed during the period 1 April 2011 to 31 March 2012, for losses which occurred prior to 1 April 2011.

With regard to Sections A & B of **Appendix I**, of the 153 cases brought to Notice, Settled or Incomplete, up to the time of preparation of this report, there were 82 instances in which the amount of loss was not stated. The remaining 71 cases, in which the amounts were stated, totaled \$64,352,354.64. Of this total, \$150,439.52 represents amounts from traffic accidents (133 total) as detailed in **Appendix II**. The balance of \$64,201,915.12 pertains to losses of stores or money through negligence, breakage, theft, fraud or other means.

Of the 153 cases brought to notice between 1 April 2011 and 31 March 2012, a total of 11 of these cases have been closed; 10 of them being traffic accidents. In 8 of the traffic accident cases, the cost of damages to the vehicles (\$12,030.67) was recovered. In the other instance, there was no loss to the Government of Belize. There was only 1 write off in respect of traffic accident cases. The amount written off was for a total loss of \$2,025.00. In the other closed case that was not a traffic accident; a total of \$64,160,886.71 was written off (Residential Mortgages, 90% non-performing).

Appendix III details all 131 cases brought forward and still outstanding from the 2010 - 2011 Statement. The total value of these cases is \$3,731,583.92.

A grand total of 273 cases are pending conclusion. For those instances where the amounts were stated, the total is \$3,908,996.18. Of these cases that are still outstanding, 142 are cases that were brought to notice between 1 April 2011 and 31 March 2012, with a total value of \$177,412.26.

Additionally, **Appendix IV** details 91 cases that were closed during April 2011 and March 2012, for losses which occurred prior to April 2011. In this category, the 91 cases for which amounts were provided totalled \$574,295.75. A total of 38 of these cases resulted in recovery, a total value of \$235,035.43. Approval was granted for write off of 34 cases with a total value of \$339,260.32. Of the total 91 cases closed, there were 19 cases in which no loss occurred.

Compensations paid by the Government of Belize for the period 1 April 2011 to 31 March 2012 total \$1,205,890.18. The details of the compensations paid are shown on **Appendix V** attached.

Attachments:

APPENDIX I	CASES BROUGHT TO NOTICE DURING PERIOD 1 APRIL 2011 – 31 MARCH 2012
APPENDIX II	SUMMARY OF TRAFFIC ACCIDENTS 2011 – 2012
APPENDIX III	CASES STILL OUTSTANDING AS AT 31 MARCH 2012 THAT WERE BROUGHT FORWARD FROM STATEMENT # 17 OF 2010 – 2011
APPENDIX IV	CASES CLOSED DURING PERIOD 1 APRIL 2011 – 31 MARCH 2012
APPENDIX V	COMPENSATIONS PAID FROM 1 APRIL 2011 – 31 MARCH 2012

A. (i)**CASES BROUGHT TO NOTICE SINCE 1 APRIL 2011 & SETTLED BEFORE 31 MARCH 2012**

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	OFFICE OF THE PRIME MINISTER & MINISTRY OF		
	FINANCE & ECONOMIC DEVELOPMENT		
	Audit Department		
1.	Traffic Accident BZB-1609 & CYC-30540 12/05/2011 (317/141/31)	\$295.00	Closed 5.9.11 (RECOVERED)
	MINISTRY OF HOUSING & URBAN DEVELOPMENT		
	Housing Department		
2.	Residential Mortgages (90% non-performing) * 1986 - 2008 (317/112/101)	\$64,160,886.71	Closed 24.11.11 (WRITE OFF) * This case was not brought to notice until 31/10/11. It has to be reflected on the 2011-12 statement.
	MINISTRY OF NATIONAL SECURITY		
	Police Department		
3.	Traffic Accident BZB-1550 & DGA C-00748 * 10/10/2010 (317/117/900)	\$450.00	Closed 30.3.12 (RECOVERED) * This case was not brought to notice until 15/7/11. It has to be reflected on the 2011-12 statement.
4.	Traffic Accident BZB-1598 & CZLD-00017 14/06/2011 (317/117/903)	\$0.00	Closed 30.3.12 (NO LOSS) No damage to GOB Vehicle
5.	Traffic Accident BMPB-0202 & Dealer Plate-1305 * 03/12/2010 (317/117/911)	\$2,025.00	Closed 30.3.12 (WRITE OFF) * This case was not brought to notice until 8/9/11. It has to be reflected on the 2011-12 statement.
6.	Traffic Accident BZB-1710 & C-34710 04/07/2011 (317/117/920)	\$550.00	Closed 30.3.12 (RECOVERED)

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	MINISTRY OF NATURAL RESOURCES &		
	AGRICULTURE		
	Agriculture Department		
7.	Traffic Accident BMPB-00094	\$5,569.00	Closed 30.3.12 (RECOVERED)
	11/04/2011 (317/128/585)		
8.	Traffic Accident CYB-1349 & CYC-18302	\$608.63	Closed 30.3.12 (RECOVERED)
	20/06/2011 (317/128/587)		
9.	Traffic Accident BMPB-00094 & BZC-32904	\$4,131.08	Closed 30.3.12 (RECOVERED)
	*10/08/2010 (317/128/588)		* This case was not brought to
			notice until 31/8/11. It has to be
			reflected on the 2011-12 statement.
		\$64,174,515.42	C/F

CASES BROUGHT TO NOTICE SINCE 1 APRIL 2011 & SETTLED BEFORE 31 MARCH 2012

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$64,174,515.42	B/F
	MINISTRY OF WORKS & TRANSPORT		
	Civil Aviation Department		
10.	Traffic Accident BZB-1658 & BZD-68825	\$100.00	Closed 30.3.12 (RECOVERED)
	12/10/2011 (317/133/65)		
	MINISTRY OF WORKS & TRANSPORT (Contd.)		
	Postal Services		
11.	Traffic Accident BZM-0299 & BCC-38789	\$326.96	Closed 30.3.12 (RECOVERED)
	*15/03/2011 (317/135/325)		* This case was not brought to
			notice until 31/8/11. It has to be
			reflected on the 2011-12 statement.
	TOTAL	\$64,174,942.38	

A. (ii)**CASES BROUGHT TO NOTICE SINCE 1 APRIL 2011 & STILL UNSETTLED AS AT 31 MARCH 2012**

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	ATTORNEY GENERAL'S MINISTRY & MINISTRY OF		
	FOREIGN AFFAIRS		
	FOREIGN AFFAIRS MINISTRY		
1.	Damage to 2003 Lincoln Town Car 17/11/2011 (317/178/33)	\$610.63	Awaiting Surcharge approval.
2.	Damage to Vehicle BMPB-0121 Protocol 7 11/11/2011 (317/178/34)	\$3,532.58	Awaiting Police update.
3.	Damage to 2003 Ford Van F-150 Protocol 3 25/11/2011 (317/178/35)	\$150.00	Awaiting closure.
	General Registry		
4.	Revenue Shortage - General Registry (Bernadette Armstrong & Vanesa Morris) *14/9/2007 & 06/01/2009 (317/138/16)	\$2,081.00	Awaiting Losses Report. * This case was not brought to notice until 12/5/11. It has to be reflected in the 2011-12 Statement.
5.	Alleged Embezzlement - Moses Sulph *1/2009-1/12/2009 (317/138/17)	\$1,610.00	Awaiting Losses & Police Reports. * This case was not brought to notice until 5/5/11. It has to be reflected in the 2011-12 Statement.
6.	Traffic Accident BZC-30632 & BZD-6976 16/12/2011 (317/138/18)	?	Awaiting Losses Report.
	Magistracy		
7.	Breakage - Belmopan Magistrate Court 03/06/2011 (317/139/20)	\$1,500.00	Awaiting Police Update.
	MINISTRY OF EDUCATION, YOUTH & SPORTS		
	Education Department		
8.	Traffic Accident BZB-1785 & G3CD03 08/11/2010 (317/110/101)	?	Awaiting Losses Report & Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
9.	Theft of Desktop Computer	?	Awaiting Losses Report &
	?/?/? (317/110/102)		Damage Assessment Report.
10.	Traffic Accident BMPB-0225 & A-1574	?	Awaiting Losses Report &
	27/09/2011 (317/110/103)		Damage Assessment Report.
	MINISTRY OF ENERGY, SCIENCE &		
	TECHNOLOGY & PUBLIC UTILITIES		
	Geology & Petroleum Department		
11.	Traffic Accident BZB-1642 & CYC-26616	?	Awaiting Losses Report & Damage
	17/10/2011 (317/143/6)		Assessment Report.
		\$9,484.21	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$9,484.21	B/F
	MINISTRY OF FORESTRY, FISHERIES &		
	SUSTAINABLE DEVELOPMENT		
	Fisheries Department		
12.	Traffic Accident BZB-0148 & C-36709	?	Awaiting Damage Assessment &
	14/10/2010 (317/175/31)		Police Reports.
	MINISTRY OF HEALTH		
13.	Traffic Accident BZB-1344	?	Awaiting Losses Report & Damage
	* 03/09/2010 (317/116/649)		Assessment Report.
			* This case was not brought to
			notice until 27/4/11. It has to be
			reflected on the 2011-12 statement.
14.	Traffic Accident BZB-1632 & C-32127	?	Awaiting Losses Report & Damage
	* 18/03/2011 (317/116/650)		Assessment Report.
			* This case was not brought to
			notice until 8/6/11. It has to be
			reflected on the 2011-12 statement.
15.	Traffic Accident BMPB-0171 & BZC-27073	?	Awaiting Losses Report &
	23/06/2011 (317/116/651)		Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
16.	Traffic Accident BZB-1741 & OWC-01168	?	Awaiting Losses Report &
	29/07/2011 (317/116/652)		Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
17.	Lost Dell Vostro Laptop - Ministry of Health	?	Awaiting Losses Report &
	02/09/2011 (317/116/653)		Damage Assessment Report.
18.	Traffic Accident BZB-1743 & CYC-26659	?	Awaiting Losses Report &
	13/10/2011 (317/116/654)		Damage Assessment Report.
19.	Traffic Accident BZC-30461 & OWC-01277	?	Awaiting Losses Report &
	07/12/2011 (317/116/655)		Damage Assessment Report.
20.	Traffic Accident BZB-1636 & C-02522	?	Awaiting Losses Report &
	31/12/2011 (317/116/656)		Police Update
	MINISTRY OF HOUSING & URBAN DEVELOPMENT		
	HOUSING DEPARTMENT		
21.	Loss of Canon Power Shot Camera S/N 3446B001	\$649.00	Awaiting surcharge approval.
	Apr-May 2011 (317/112/99)		
22.	Traffic Accident BZB-1739 & C-17250	\$3,779.75	Awaiting Recovery.
	25/10/2011 (317/112/100)		
23.	Loss of Funds (Robateau & Trapp)	\$2,970.00	Awaiting surcharge approval.
	12/12/2011 (317/112/102)		
24.	Traffic Accident BZB-1378 & C-15612	\$0.00	Awaiting Closure.
	15/12/2011 (317/112/103)		
		\$16,882.96	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$16,882.96	B/F
	MINISTRY OF HUMAN DEVELOPMENT, SOCIAL		
	TRANSFORMATION & POVERTY ALLEVIATION		
25.	Traffic Accident BZB-1433 & C-20879	?	Awaiting Losses Report.
	* 08/09/2010 (317/123/134)		* This case was not brought to
			notice until 9/8/11. It has to be
			reflected on the 2011-12 statement.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
26.	Attempted Break-In Women's Dept Bz Cty	\$612.76	Awaiting Write Off approval.
	17/07/2011 (317/123/135)		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
27.	Traffic Accident BZB-1588	?	Awaiting Losses Report.
	21/10/2011 (317/123/136)		
28.	Traffic Accident CYB-1768 & C-25620	\$0.00	Awaiting Losses Report.
	06/02/2012 (317/123/137)		
	MINISTRY OF LABOUR, LOCAL GOVERNMENT,		
	RURAL DEVELOPMENT, NATIONAL EMERGENCY		
	MANAGEMENT & IMMIGRATION & BOARDER		
	PROTECTION		
	Immigration Department		
29.	Traffic Accident BZB-1819 & CYD-3556	?	Awaiting Losses Report.
	27/02/2012 (317/176/49)		
	Labour Department		
30.	Suspected Fraud - Ms. Juliet Burns	?	Awaiting Losses Report & Police
	??/? (317/122/33)		Report.
31.	Traffic Accident BMPB-003	\$2,439.08	Awaiting Write Off approval.
	16/09/2011 (317/122/34)		
32.	Traffic Accident CYB-1669	\$300.00	Awaiting Police Report.
	20/01/2012 (317/122/35)		
	National Fire Service		
33.	Traffic Accident BZB-1376 & C-20097	?	Awaiting Losses Report.
	06/04/2011 (317/115/72)		
34.	Traffic Accident BZB-1143 & C-34576	\$0.00	Awaiting Losses Report.
	28/01/2012 (317/115/73)		
	National Emergency Management		
35.	Lost Cell Phone,NEMO Coordinator, Belize District	\$300.00	Awaiting Write Off approval.
	10/09/2011 (317/192/5)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	MINISTRY OF NATIONAL SECURITY		
	Belize Defence Force		
36.	Traffic Accident 17BDF05 & BZC-19185	?	Awaiting Losses Report &
	* 13/05/2010 (317/119/375)		Damage Assessment Report.
			* This case was not brought to
			notice until 27/5/11. It has to be
			reflected on the 2011-12 statement.
		\$20,534.80	C/F
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$20,534.80	B/F
37.	Traffic Accident 22BDF83 & Green 1992 Ford Car	?	Awaiting Losses Report &
	26/02/2011 (317/119/376)		Damage Assessment Report.
38.	Traffic Accident 14BDF07 & C-35088	\$1,700.00	Awaiting Closure.
	02/06/2011 (317/119/377)		
39.	Traffic Accident 22BDF85 & BZD-6764	?	Awaiting Losses Report.
	28/05/2011 (317/119/378)		
40.	Traffic Accident 17BDF23	?	Awaiting Losses Report.
	03/05/2011 (317/119/379)		
41.	Traffic Accident 15BDF03	\$0.00	Awaiting Closure.
	20/01/2011 (317/119/380)		
42.	Traffic Accident Green Camouflaged 4-Wheel	?	Awaiting Losses Report.
	Polaris ATV Motorcycle		
	01/01/2011 (317/119/381)		
43.	Damage to Vehicle 14BDF18	?	Awaiting Losses Report &
	23/04/2011 (317/119/382)		Damage Assessment Report.
44.	Traffic Accident 22BDF85 & D-6411	\$0.00	Awaiting police update.
	* 21/09/2010 (317/119/383)		* This case was not brought
			to notice until 30/8/11. It has to be
			reflected in the 2011-12 Statement.
45.	Traffic Accident 22BDF83 & Silver 2007	?	Awaiting Losses Report.
	Suzuki Motorcycle w/out License Plates		
	25/05/2011 (317/119/384)		
46.	Traffic Accident Green ATV w/out License	?	Awaiting Losses Report.
	Plates & BZD-7030 (Justin Baptist)		
	17/06/2011 (317/119/385)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
47.	Damage to Vehicle BZC-30539	?	Awaiting Losses Report.
	02/12/2011 (317/119/386)		
48.	Traffic Accident 17BDF36 & BZC-26327	?	Awaiting Losses Report &
	21/02/2012 (317/119/387)		Damage Assessment Report.
49.	Traffic Accident 12BDF14 & BCC-40332	?	Awaiting Losses Report & Driver's
	?/?/? (317/119/388)		Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	Belize National Coast Guard		
50.	Damage to Engine Propellers Coast Guard	\$3,895.14	Awaiting Write Off approval.
	Vessel CG12		* This case was not brought to
	* 28/02/2011 (317/193/6)		notice until 20/4/11. It has to be
			reflected on the 2011-12 statement.
51.	Traffic Accident CYB-1423 & BCC-40006	?	Awaiting Losses Report.
	24/02/2012 (317/193/7)		
	Police Department		
52.	Loss of Service Revolver S/N CDW9158	\$2,000.00	Awaiting recommendation for
	29/04/2011 (317/117/888)		Surcharge.
53.	Traffic Accident BZB-1596 & C-39999	\$0.00	Awaiting closure.
	25/02/2011 (317/117/889)		
		\$28,129.94	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$28,129.94	B/F
54.	Traffic Accident BMPM-1399 & BCD-6398	?	Awaiting Losses Report &
	28/02/11 (317/117/890)		Damage Assessment Report.
55.	Traffic Accident BMPB-0214 & BCC-38019	?	Awaiting Losses Report &
	* 09/03/2011 (317/117/891)		Damage Assessment Report.
			* This case was not brought to
			notice until 8/6/11. It has to be
			reflected on the 2011-12 statement.
56.	Traffic Accident BZB-1302 & A-2522	\$0.00	Awaiting closure.
	* 09/03/2011 (317/117/892)		* This case was not brought
			to notice until 15/6/11. It has to be
			reflected in the 2011-12 Statement.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
57.	Traffic Accident BZB-1593 & BCC-38706	?	Awaiting Losses Report &
	* 18/03/2011 (317/117/893)		Damage Assessment Report.
			* This case was not brought
			to notice until 14/6/11. It has to be
			reflected in the 2011-12 Statement.
58.	Traffic Accident BZM-0320 & Blk Mountain Bike	\$0.00	Awaiting closure.
	20/05/2011 (317/117/894)		
59.	Traffic Accident CYC-29502 & Silver SUV	?	Awaiting Losses Report &
	03/04/2011 (317/117/895)		Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
60.	Traffic Accident BZM-0320 & BCC-38723	?	Awaiting Losses Report &
	27/04/2011 (317/117/896)		Damage Assessment Report.
61.	Traffic Accident BZB-1713 & BZC-30153	?	Awaiting Losses Report &
	02/05/2011 (317/117/897)		Damage Assessment Report.
62.	Traffic Accident BZB-1302 & C-27248	?	Awaiting Losses Report &
	04/05/2011 (317/117/898)		Damage Assessment Report.
63.	Traffic Accident CYC-29502 & C-16491	?	Awaiting Losses Report &
	19/05/2011 (317/117/899)		Damage Assessment Report.
64.	Traffic Accident BZB-1555	?	Awaiting recovery.
	11/01/2011 (317/117/901)		
65.	Damage to White Ford E-350 Heavy Duty	?	Awaiting Losses Report &
	Van (Kevin Clare)		Damage Assessment Report.
	27/05/2011 (317/117/902)		
66.	Traffic Accident BZB-1750 & C-20646	?	Awaiting Losses Report &
	15/11/2010 (317/117/904)		Damage Assessment Report.
67.	Traffic Accident BZB-1772 & C-29898	?	Awaiting Losses Report.
	17/01/2010 (317/117/905)		
68.	Traffic Accident BZB-1789 & C-33491	?	Awaiting Losses Report &
	Mark Bernardez		Damage Assessment Report.
	28/10/2010 (317/117/906)		
69.	Traffic Accident BZB-1789 & C-33491	\$0.00	Awaiting closure.
	Frederick Frazer		
	04/06/2010 (317/117/907)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
70.	Damage to Vehicle CYB-33162	\$0.00	Awaiting closure.
	06/05/2011 (317/117/908)		
		\$28,129.94	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$28,129.94	B/F
71.	Traffic Accident BCC-25561 & OWC-02050	\$3,500.00	Awaiting closure.
	* 29/07/2010 (317/117/909)		* This case was not brought
			to notice until 6/7/11. It has to be
			reflected in the 2011-12 Statement.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
72.	Traffic Accident BZB-1789 & C-24985	\$10,180.00	Awaiting closure.
	19/06/2011 (317/117/910)		
73.	Traffic Accident BZB-1568 & BZC-19885	\$10,907.11	Awaiting police update.
	03/08/2011 (317/117/912)		
74.	Traffic Accident BMPC-2488	\$7,000.00	Awaiting closure.
	25/06/2011 (317/117/913)		
75.	Traffic Accident BZB-2047 & C-29827	\$2,588.44	Awaiting police update.
	12/08/2011 (317/117/914)		
76.	Traffic Accident BZB-1772 & Bcc-40297	?	Awaiting Losses Report &
	24/07/2011 (317/117/915)		Damage Assessment Report.
77.	Traffic Accident BZB-1746 & BZM-0243	?	Awaiting Losses Report &
	05/08/2011 (317/117/916)		Damage Assessment Report.
78.	Traffic Accident BZC-33609 & BCC-31173	?	Awaiting Losses Report &
	02/09/2011 (317/117/917)		Damage Assessment Report.
79.	Traffic Accident BZB-1409 & SIM-00223SE	\$100.00	Awaiting closure.
	08/09/2011 (317/117/918)		
80.	Traffic Accident BZB-1792 & CYC-25545	\$1,068.75	Awaiting recovery.
	03/05/2011 (317/117/919)		
81.	Traffic Accident CYC-29502 & BCC-39527	?	Awaiting Losses Report &
	* 05/03/2011 (317/117/921)		Damage Assessment Report.
			* This case was not brought
			to notice until 24/11/11. It has to be
			reflected in the 2011-12 Statement.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
82.	Traffic Accident BZM-0318 & C-17757	?	Awaiting Losses Report &
	29/07/2011 (317/117/922)		Damage Assessment Report.
83.	Damage to Motorcycle BZM-0322	?	Awaiting Losses Report &
	14/08/2011 (317/117/923)		Damage Assessment Report.
84.	Traffic Accident Red 2009 Jianshe Motor-Cycle	?	Awaiting Losses Report &
	(w/out License Plate) & BCD-6903		Damage Assessment Report.
	21/09/2011 (317/117/924)		
85.	Traffic Accident CYC-25719 & BCC-40025	?	Awaiting Losses Report &
	03/10/2011 (317/117/925)		Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
86.	Traffic Accident BZB-20236 & Fence	?	Awaiting Losses Report &
	13/10/2011 (317/117/926)		Damage Assessment Report.
87.	Traffic Accident BMPB-0189 & CZLC-00369	?	Awaiting Losses Report &
	24/10/2011 (317/117/927)		Damage Assessment Report.
88.	Damage to vehicle BZB-1713	?	Awaiting Losses Report &
	12/11/2011 (317/117/928)		Damage Assessment Report.
89.	Traffic Accident BMPC-0588 & BCC-39484	?	Awaiting Losses Report &
	16/11/2011 (317/117/929)		Damage Assessment Report.
		\$63,474.24	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$63,474.24	B/F
90.	Traffic Accident BZB-1772 & C-9228	?	Awaiting Losses Report &
	21/11/2011 (317/117/930)		Damage Assessment Report.
91.	Traffic Accident CYC-29501 & SCC-9765	?	Awaiting Losses Report &
	17/11/2011 (317/117/931)		Damage Assessment Report.
92.	Traffic Accident BMPC-2425 & CYC-18313	?	Awaiting Losses Report &
	29/11/2011 (317/117/933)		Damage Assessment Report.
93.	Damage to Veh BMPC-2425	?	Awaiting Losses Report &
	29/11/2011 (317/117/934)		Damage Assessment Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
94.	Traffic Accident CYB-1573 & Blk Beach Cruiser	?	Awaiting Losses Report &
	* 30/04/2010 (317/117/935)		Damage Assessment Report.
			* This case was not brought
			to notice until 11/1/12. It has to be
			reflected in the 2011-12 Statement.
95.	Traffic Accident BZB-1302 & A-2825	?	Awaiting Losses Report &
	*27/09/2010 (317/117/936)		Damage Assessment Report.
			* This case was not brought
			to notice until 24/1/12. It has to be
			reflected in the 2011-12 Statement.
96.	Traffic Accident BZM-0316 & Silver, Blue & Orange	\$0.00	Awaiting closure.
	Mountain Bike		
	03/12/2011 (317/117/937)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
97.	Traffic Accident BMPB-0144 & Beach Cruiser	?	Awaiting Losses Report &
	08/12/2011 (317/117/938)		Damage Assessment Report.
98.	Traffic Accident BZB-1750 & D-5675	?	Awaiting Losses Report &
	22/12/2011 (317/117/939)		Damage Assessment Report.
99.	Damage to BZM-0321	?	Awaiting Losses Report &
	24/12/2011 (317/117/940)		Damage Assessment Report.
100.	Traffic Accident BZC-33609 & BCD-6986	?	Awaiting Losses Report &
	30/12/2011 (317/117/941)		Damage Assessment Report.
101.	Stolen Motorcycle MC-1269	\$3,052.69	Awaiting recovery.
	24/12/2011 (317/117/942)		
102.	Traffic Accident BZB-1710 & C-28877	?	Awaiting Losses Report &
	27/01/2012 (317/117/943)		Damage Assessment Report.
103.	Loss of Police Serv Revolver S/N PTF1489	\$2,365.00	Awaiting recovery.
	10/10/2011 (317/117/944)		
104.	Traffic Accident CYC-29843 & BZD-7047	\$250.00	Awaiting closure.
	01/11/2011 (317/117/945)		
105.	Damage to Vehicle CYC-29501	\$30,000.00	Awaiting police update.
	04/03/2012 (317/117/946)		
106.	Traffic Accident BZB-1434 & C-44025	\$440.00	Awaiting closure.
	01/10/2011 (317/117/947)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
107.	Traffic Accident BZB-1750 & BZC-37257	\$2,741.05	Awaiting closure.
	21/11/2011 (317/117/948)		
		\$102,322.98	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$102,322.98	B/F
108.	Damage to Vehicle CYB-1675	?	Awaiting Losses Report &
	11/01/2012 (317/117/949)		Damage Assessment Report.
109.	Traffic Accident BZB-1713 & BZC-41861	\$800.00	Awaiting recovery.
	01/03/2012 (317/117/950)		
110.	Traffic Accident BZB-1805 & C-355557	?	Awaiting Losses Report &
	09/03/2012 (317/117/951)		Damage Assessment Report.
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
111.	Traffic Accident BZC-33864 & A-3090	?	Awaiting Losses Report &
	12/12/2011 (317/117/952)		Damage Assessment Report.
112.	Traffic Accident CYC-29502	\$0.00	Awaiting Losses Report.
	15/02/2012 (317/117/953)		
113.	Traffic Accident CYB-1671 & Motorcycle w/out License Plate	\$1,861.25	Awaiting Losses Report & Damage Assessment Report.
	15/02/2012 (317/117/954)		
114.	Damage to Vehicle BZB-1713	\$1,800.00	Awaiting closure.
	13/10/2011 (317/117/955)		
	MINISTRY OF NATURAL RESOURCES & AGRICULTURE		
	Agriculture Department		
115.	Traffic Accident CYB-1347 & BMPC-00184	\$1,800.50	Awaiting compensation.
	20/07/2011 (317/128/589)		
116.	Traffic Accident CYB-1351 & CYC-24936	\$45,500.00	Awaiting police update.
	30/10/2011 (317/128/590)		
117.	Traffic Accident MC-0256 & CY-17789	\$985.21	Awaiting Recovery.
	21/01/2011 (317/128/591)		

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
118.	Traffic Accident CYB-1683 & BZC-30083	?	Awaiting Losses Report &
	23/12/2011 (317/128/592)		Damage Assessment Report.
	Natural Resources Ministry		
119.	Traffic Accident BZB-0197 & C-01957	?	Awaiting Losses Report &
	11/08/2011 (317/177/239)		Damage Assessment Report.
120.	Traffic Accident CYB-892 Shirley Aguilar's Fence	\$200.00	Awaiting Losses Report &
	01/04/2011 (317/177/240)		Damage Assessment Report.
121.	Theft of Dell Optiplex GX 270 Laptop	\$1,000.00	Awaiting police update.
	?/?/? (317/177/241)		
122.	Traffic Accident CYB-1475 & BCC-33090	\$0.00	Awaiting Losses Report.
	11/01/2012 (317/177/242)		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	MINISTRY OF THE PUBLIC SERVICE &		
	ELECTIONS & BOUNDARIES		
	Elections & Boundaries Department		
123.	Traffic Accident BZB-1807 & D-5792	?	Awaiting Losses Report &
	26/10/2011 (317/140/23 & 317/196/1)		Damage Assessment Report.
		\$156,269.94	C/F
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$156,269.94	B/F
	Elections & Boundaries Department (Contd.)		
124.	Traffic Accident BZB-1025 & BCC-38765	?	Awaiting Losses Report &
	23/02/2012 (317/196/2)		Damage Assessment Report.
	MINISTRY OF WORKS & TRANSPORT		
	Postal Services		
125.	Traffic Accident BZM-0294	\$639.50	Awaiting closure.
	* 20/12/2010 (317/135/326)		* This case was not brought
			to notice until 7/2/12. It has to be
			reflected in the 2011-12 Statement.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	Transport Department		
126.	Traffic Accident BMPB-0084 & TOLC-4215	?	Awaiting Losses Report &
	27/11/2010 (317/171/27)		Damage Assessment Report.
	Works Ministry		
127.	Traffic Accident Yellow Caterpillar Grader	?	Awaiting Losses Report &
	* 08/09/2008 (317/136/755)		Damage Assessment Report.
			* This case was not brought
			to notice until 11/7/11. It has to be
			reflected in the 2011-12 Statement.
128.	Lost Laptop - Lennox Bradley, Chief Engin.	\$1,400.00	Awaiting police update.
	02/09/2011 (317/136/756)		
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
129.	Missing Firearm - Mechanical Store Room, Bmp	?	Awaiting Losses Report.
	?/?/? (317/136/7570		
130.	Traffic Accident OWB-209 & OWA-3416	\$0.00	Awaiting Losses Report.
	23/11/2011 (317/136/758)		
131.	Traffic Accident Yellow Caterpillar Backhoe	?	Awaiting Losses Report &
	Veh ID 8ZK10553 & OWC-03567		Damage Assessment Report.
	23/11/2011 (317/136/759)		
132.	Traffic Accident CYB-1648 & C-34161	\$0.00	Awaiting Losses Report.
	04/10/2011 (317/136/760)		
	NATIONAL ASSEMBLY		
133.	Traffic Accident BMPB-0061	\$150.00	Awaiting closure.
	09/04/2011 (317/185/6)		
134.	Damage to Vehicle BZB-1646	?	Awaiting Losses Report &
	13/08/2011 (317/185/7)		Damage Assessment Report.
	OFFICE OF THE PRIME MINISTER & MINISTRY OF		
	FINANCE & ECONOMIC DEVELOPMENT		
	Accountant General's Department		
135.	Traffic Accident BMPB-0219 & C-15812	\$150.00	Awaiting closure.
	28/12/2011 (317/103/94)		
		\$158,609.44	C/F

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
		\$158,609.44	B/F
	Accountant General's Department (Contd.)		
136.	Fraudulent Activities, Dangriga Sub-Treasury - Reversed Receipts 1/3 - 6/9/2011 (317106/8)	\$17,031.00	Awaiting police update.
137.	Shortage of Cash - Ms. Oralia Maximo 28/04/2011 (317/195/1)	\$561.82	Awaiting closure.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	Cabinet Secretary		
138.	Traffic Accident BMPB-0050 & BZC-16636 27/01/2012 (317/102/35 & 317/185/8)	?	Awaiting Losses Report & Damage Assessment Report.
No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	REMARKS
	Finance Ministry		
139.	Damage to Veh BZB-1679 07/07/2011 (317/102/33)	?	Awaiting Losses Report & Damage Assessment Report.
140.	Traffic Accident BZB-1798 & BMPD-0231 17/10/2011 (317/102/34)	?	Awaiting Losses Report & Damage Assessment Report.
	Government Press Office		
141.	Damage to Vehicle CYB-1372 03/09/2011 (317/109/19)	\$550.00	Awaiting surcharge approval.
142.	Damage to Vehicle BZB-1720 08/01/2012 (317/109/20)	\$660.00	Awaiting closure.
	TOTAL	\$177,412.26	

B.

**SUMMARY OF TRAFFIC ACCIDENTS
ACCIDENTS REPORTED BETWEEN 1 APRIL 2011 & 31 MARCH 2012**

MINISTRY / DEPARTMENT	NO. OF CASES	COST OF REPAIRS		TOTAL AMOUNT	REMARKS
		STATED	NOT STATED		
ATTORNEY GENERAL & MINISTRY OF FOREIGN					
AFFAIRS & FOREIGN TRADE					
FOREIGN AFFAIRS MINISTRY	3	3	0	\$4,293.21	
GENERAL REGISTRY	1	0	1	?	
MINISTRY OF FORESTRY, FISHERIES &					
SUSTAINABLE DEVELOPMENT					
FISHERIES DEPARTMENT	1	0	1	?	
MINISTRY OF EDUCATION					
EDUCATION DEPARTMENT	2	0	2	?	
MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY					
& PUBLIC UTILITIES					
GEOLOGY & PETROLEUM DEPARTMENT	1	0	1	?	
MINISTRY OF HEALTH					
HEALTH MINISTRY	7	0	7	?	
MINISTRY OF HOUSING & URBAN DEVELOPMENT					
HOUSING DEPARTMENT	2	2	0	\$3,779.75	
MINISTRY OF HUMAN DEVELOPMENT					
HUMAN DEVELOPMENT DEPARTMENT	3	1	2	\$0.00	

MINISTRY / DEPARTMENT	NO. OF CASES	COST OF REPAIRS		TOTAL AMOUNT	REMARKS
		STATED	NOT STATED		
RURAL DEVELOPMENT, NATIONAL EMERGENCY					
MANAGEMENT & IMMIGRATION & BORDER					
PROTECTION					
IMMIGRATION DEPARTMENT	1	0	1	?	
LABOUR DEPARTMENT	2	2	0	\$2,739.08	
NATIONAL FIRE SERVICE	2	1	1	\$0.00	
MINISTRY OF NATIONAL SECURITY					
BELIZE DEFENCE FORCE	14	3	11	\$1,700.00	
NATIONAL COAST GUARD	1	0	1	?	
	40	12	28	\$12,512.04	C/F

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		
	40	12	28	\$12,512.04	B/F
MINISTRY OF NATIONAL SECURITY (Contd.)					
POLICE DEPARTMENT	64	25	39	\$76,261.60	(4) Closed
MINISTRY OF NATURAL RESOURCES & AGRICULTURE					
AGRICULTURE DEPARTMENT	7	6	1	\$58,594.42	(3) Closed
NATURAL RESOURCES MINISTRY	3	2	1	\$200.00	
ELECTONS & BOUNDARIES DEPARTMENT	2	0	2	?	
MINISTRY OF WORKS & TRANSPORT					
CIVIL AVIATION	1	1	0	\$100.00	(1) Closed
POSTAL SERVICES	2	2	0	\$966.46	(1) Closed
TRANSPORT DEPARTMENT	1	0	1	?	
WORKS MINISTRY	4	2	2	\$0.00	
NATIONAL ASSEMBLY	2	1	1	\$150.00	
OFFICE OF THE PRIME MINISTER & MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT					
ACCOUNTANT GENERAL DEPARTMENT	1	1	0	\$150.00	
AUDIT DEPARTMENT	1	1	0	\$295.00	(1) Closed
CABINET SECRETARY	1	0	1	?	

MINISTRY / DEPARTMENT	NO. OF CASES	COST OF	REPAIRS	TOTAL AMOUNT	REMARKS
		STATED	NOT STATED		
FINANCE MINISTRY	2	0	2	?	
GOVERNMENT PRESS OFFICE	2	2	0	\$1,210.00	
TOTAL	133	55	78	\$150,439.52	(10) Closed

C.

**CASES BROUGHT FORWARD
FROM STATEMENT 17 OF 2010-2011
STILL OUTSTANDING AS AT 31 MARCH 2012**

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 4/26/2008	\$200.00	317/178/25	Awaiting closure.
2.	Damage to Vehicle BZB-1568 (Avilez) 9/19/2009	\$12,000.00	317/178/29	Awaiting Outcome of Case.
3.	Damage to Vehicle CYB-1812 20-21/9/2009	\$300.00	317/178/30	Awaiting write off.
	General Registry			
4.	Traffic Accident BZB-1538 Toyota Prado 7/11/2008	?	317/138/12	Awaiting Losses Report, Damage Assessment & Police Report.
5.	Traffic Accident BZB-1767 9/7/2010	\$2,179.24	317/138/14	Awaiting Police Report.
	Magistracy			
6.	Breakage Magistrate Court, Belmopan 11 - 14/7/08	\$2,620.00	317/139/16	Awaiting update on Police Investigation.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
7.	Alleged Theft - Dwayne Broaster 6/3/2009	\$63,428.55	317/139/17	Awaiting outcome of case.
8.	Irregularities - San Pedro Magistrate Court 10/28/2010	\$6,090.00	317/139/19	Awaiting outcome of case.
MINISTRY OF EDUCATION & YOUTH				
Education Department				
9.	Irregularities - Toledo DEC (Ofelia Gomez) 8/17/2010	\$65,856.25	317/110/98	Awaiting update on police investigation.
10.	Traffic Accident BZB-1311 4/14/2010	?	317/111/263	Awaiting information regarding repairs of vehicle.
Youth for the Future				
11.	Salary O/Pyt - Joseph Card * 1/2/2007 - 31/3/2008	\$28,350.00	317/110/97	Awaiting recovery.
MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY & PUBLIC UTILITIES				
Geological Services				
12.	Traffic Accident BZB-1641 2/25/2009	\$46,400.00	317/143/4	Awaiting action on recovery.
Public Utilities				
13.	Traffic Accident BMPB-0150 & C-33300 3/7/2011	\$560.00	317/194/1	Awaiting closure.
		\$227,984.04	C/F	

**CASES BROUGHT FORWARD
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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$227,984.04	B/F	
	MINISTRY OF FORESTRY, FISHERIES & SUSTAINABLE DEVELOPMENT			
	Department of The Environment			
14.	Traffic Accident BMP B-0022 (Environment) 10/6/2008	\$5,000.00	317/177/227	Awaiting information regarding repairs of vehicle.
15.	Traffic Accident CYB-1769 5/11/2010	\$25,000.00	317/177/235	Awaiting information regarding repairs of vehicle.
16.	Traffic Accident BMPB-0023 6/3/2010	\$1,950.00	317/177/236	Awaiting outcome of case.
17.	Damage to BMPB-0108 6/20/2010	\$150.00	317/177/237	Awaiting closure.
	Fisheries Department			
18.	Loss of 9MM Pistol S/N 064980 & 15 Rds Ammuni 11/5/2009	\$1,500.00	317/175/27	Awaiting action regarding surcharge recommendation.
19.	Traffic Accident BZB-1543 06/03/2010	\$8,244.79	317/175/28	Awaiting information regarding compensation.
20.	Stolen Digital Camera & Generator 4/14/2009	\$2,000.00	317/175/29	Awaiting action regarding surcharge recommendation.
21.	Traffic Accident BMPB-0147 3/9/2011	\$0.00	317/175/30	Awaiting outcome of case.
	MINISTRY OF HEALTH			
22.	Traffic Accident BMP-0027 6/25/2008	\$60,000.00	317/116/627	Awaiting action on recovery.
23.	Traffic Accident BZB-1581 7/19/2008	\$11,000.00	317/116/629	Awaiting update on case & info on vehicle repairs.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
24.	Traffic Accident BZB-1541	\$13,850.00	317/116/631	Awaiting information regarding
	7/11/2009			Compensation.
25.	Traffic Accident BMPB-0058	\$1,189.42	317/116/632	Awaiting Outcome of Case.
	8/25/2009			
26.	Vandalization of Gov't Property - Old Rockview Hosp	?	317/116/633	Awaiting Losses Report & Police
	3/18/2009			Report.
27.	Traffic Accident TOLB-156	\$5,250.00	317/116/634	Awaiting update regarding
	11/1/2009			surcharge.
28.	Traffic Accident CYB-1529	\$18,500.00	317/116/635	Awaiting information regarding
	8/25/2009			Compensation.
29.	Traffic Accident BZB-1569	\$18,699.39	317/116/636	Awaiting information regarding
	10/29/2009			recovery efforts.
30.	Traffic Accident BMPB-0086	\$5,835.50	317/116/638	Awaiting recovery.
	1/7/2010			
		\$406,153.14	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$406,153.14	B/F	
	MINISTRY OF HEALTH (Contd.)			
31.	Suspected Fraud WRH Alda Usher	\$1,863.00	317/116/639	Awaiting Losses Report & Police
	12/2/2009			Report.
32.	Traffic Accident BMPB-0129	\$600.00	317/116/640	Awaiting information regarding
	1/13/2010			surcharge.
33.	Burglary SRH Regional Manager's Office	\$5,771.00	317/116/641	Awaiting Outcome of Case.
	26-27/2/2010			
34.	Burglary - Western Regional Hospital	\$2,000.00	317/116/643	Awaiting final recommendation for
	10/13/2007			write off.
35.	Traffic Accident BZB-1744	\$4,195.00	317/116/644	Awaiting final recommendation for
	5/21/2010			write off.
36.	Traffic Accident CYB-814 & 15BDF05	\$200.00	317/116/646	Awaiting police update.
	5/12/2010			
37.	Traffic Accident BMPB-0026	\$13,569.68	317/116/647	Awaiting information regarding
	9/24/2010			repairs of vehicle.
38.	Damage to BZB-1570	?	317/116/648	Awaiting Losses Report & Damage
	9/28/2010			Assessment Report.
	MINISTRY OF HOUSING & URBAN DEVELOPMENT			
	Housing Department			
39.	Suspected Fraud - Melanie Gladden	\$19,360.00	317/112/97	Awaiting recovery.
	4/30/2009			

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
	MINISTRY OF HUMAN DEVELOPMENT, SOCIAL			
	TRANSFORMATION & POVERTY ALLEVIATION			
	Human Development			
40.	Traffic Accident BMPB-0063	?	317/123/128	Awaiting Losses Report & Damage
	7/27/2009			Assessment Report.
41.	Traffic Accident BZB-1757 Hon. Juan Coy	?	317/123/129	Awaiting Losses Report & Damage
	?			Assessment Report
42.	Traffic Accident CYB-1597 & C-19127	?	317/123/130	Awaiting Losses Report & Damage
	9/9/2009			Assessment Report
43.	Traffic Accident CYB-1595	\$2,722.01	317/123/131	Awaiting information regarding
	3/25/2020			repairs of vehicle.
44.	Suspected Fraud - Human Development Department	\$43,845.00	317/123/133	Awaiting outcome of case
	San Ignacio (Nestor Novelo)			
	10/2008 - 10/2010			
		\$500,278.83	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$500,278.83	B/F	
	MINISTRY OF LABOUR, LOCAL GOVERNMENT, RURAL DEVELOPMENT, NATIONAL EMERGENCY MANAGEMENT & IMMIGRATION & BORDER PROTECTION			
	Labour Department			
45.	Burglary - Labour Department, Belize City 12/22/2009	\$6,000.00	317/122/26	Awaiting write off.
46.	Traffic Accident CYB-1763 3/19/2010	\$0.00	317/122/28	Awaiting information regarding Compensation
47.	Traffic Accident CYB-1763 Labour Commissioner 8/13/2010	?	317/122/29	Awaiting Losses Report & Damage Assessment Report.
48.	Traffic Accident CYB-1169 9/14/2010	?	317/122/30	Awaiting completed Losses Report.
	Labour Ministry			
49.	Traffic Accident CYB-1611 7/13/2009	\$452.00	317/122/25	Awaiting information regarding Compensation.
50.	Embezzlement of Funds - Marlon Vasquez 1/2008 - 12/2010	\$115,041.15	317/122/32	Awaiting outcome of case.
	Local Government			
51.	Alleged Fraud - Silver Creek Water Board 8/20/2010	?	317/142/17	Awaiting Losses Report
	National Fire Service			
52.	Traffic Accident BZB-1648 & D00073 1/27/2011	\$8,077.23	317/115/68	Awaiting information regarding recovery.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
53.	Damage to Windshield BZB-1678	\$800.00	317/115/69	Awaiting information regarding
	1/29/2011			repairs of vehicle.
54.	Damage to Ladder Truck BZB-1476	\$2,285.00	317/115/70	Awaiting information regarding
	1/10/2011			surcharge.
55.	Damage to Fire Truck BZB-1671	\$1,150.00	317/115/71	Awaiting information regarding
	1/10/2011			surcharge.
	National Emergency Management			
56.	Traffic Accident BZB-1422	\$0.00	317/192/1	Awaiting police report.
	11/8/2008			
57.	Damage to Power Washer Pump	?	317/192/4	Awaiting Write Off.
	29/12/2010			
	Rural Development			
58.	Traffic Accident CYB-1311 (Well Rig)	\$1,758,000.00	317/186/14	Awaiting outcome of case.
	5/18/2009			
		\$2,392,084.21	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$2,392,084.21	B/F	
	MINISTRY OF NATIONAL SECURITY			
	Belize Defence Force			
59.	Traffic Accident 14BDF07 (Pte Noralez, K) 6/24/2010	\$5,759.06	317/119/364	Awaiting recovery.
60.	Burglary - BDF Headquarters 9-12/07/2010	?	317/119/366	Awaiting Losses Report.
61.	Burglary - Fairweather Camp 7/31/2010	\$8,704.59	317/119/367	Awaiting outcome of case.
62.	Traffic Acccident 15BDF05 & CYB-814 5/12/2010	\$0.00	317/119/368	Awaiting closure.
63.	Traffic Acccident 22BDF90 & D-5230 9/9/2010	\$400.00	317/119/369	Awaiting recovery.
64.	Traffic Acccident 22BDF90 & C-33073 9/14/2010	\$0.00	317/119/370	Awaiting closure.
65.	Traffic Accident DGA C-00718 & BZB-1656 11/15/2010	\$10,000.00	317/119/371	Awaiting information regarding repairs of vehicle.
66.	Traffic Accident ?BDF? & BZB-1658 2/28/2011	?	317/119/373	Awaiting Losses Report.
	Forensic Department			
67.	Loss of Digital Camera & Power Point Projector National Forensic Laboratory 5/8/2008	\$3,000.00	317/117/804	Awaiting update from Police on status of investigation.
68.	Traffic Accident BZB-1728 & BZC-31960 12/9/2010	\$3,290.13	317/117/875	Awaiting outcome of case.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
	National Coast Guard			
69.	Theft of Engine, Radio & Batteries from Coast Guard Vessel CG05	\$41,800.00	317/193/2	Awaiting information on recovery.
	8/18/2009			
70.	Traffic Accident BZB-1764	\$420.75	317/193/3	Awaiting closure.
	1/19/2010			
71.	Damage to Windshield BMPC-1812	\$150.00	317/193/5	Awaiting closure.
	2/3/2011			
	Police Department			
72.	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.
73.	Damage to BZB-1775 (PC #1063 C. Thomas)	\$1,211.13	317/117/813	Awaiting information on recovery.
	9/22/2009			
74.	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.
		\$2,476,794.23	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
		\$2,476,794.23	B/F	
	MINISTRY OF NATIONAL SECURITY (Contd.)			
	Police Department			
75.	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.
76.	Traffic Accident BMP B-0036 & SIC-000192 (G. August) 19/03/2009	\$1,443.20	317/117/831	Awaiting update on case.
77.	Damage to CYB-1471 3/28/2009	\$220.00	317/117/834	Awaiting update from Police.
78.	Firearms unaccounted for - Belize City Police Dept. 5/19/2009	?	317/117/838	Awaiting Losses Report.
79.	Traffic Accident CYB-1435 & SCC-3045 11/23/2008	\$2,360.00	317/117/839	Awaiting update on case.
80.	Traffic Accident BZB-1747 ?	?	317/117/849	Awaiting Losses Report & Damage Assessment Report.
81.	Damage to Vehicle BMPB-0052 (Omar Burns) 9/2/2009	\$8,180.00	317/117/850	Awaiting write off.
82.	Traffic Accident BMPB-0052 (Eric Flowers) 9/2/2009	\$0.00	317/117/851	Awaiting closure.
83.	Missing Purchased Vehicle Items 12/11/2009	\$1,254.00	317/117/852	Awaiting Losses Report.
84.	Unauthorized Cannibalization ?/?/?	\$0.00	317/117/853	Awaiting closure.
85.	Traffic Accident BMPB-0029 8/21/2010	\$30,000.00	317/117/855	
86.	Loss of 9MM Revolver S/N-BFY9203 8/21/2010	\$2,500.00	317/117/856	Awaiting information on recovery.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
87.	Loss of .38 Service Revolver S/N-BUJ2549 & 6 Live Rounds	\$2,695.00	317/117/857	Awaiting recovery.
	10/29/2009			
88.	Loss of Firearm S/N-A263224	\$1,500.00	317/117/859	Awaiting outcome of tribunal.
	2/1/2007			
89.	Loss of Police Service Revolver (WPC #169 Gayle Gibson)	\$1,543.00	317/117/860	Awaiting closure.
	5/10/2008			
90.	Traffic Accident BZB-1404 & BMPB-0768 & C-15965	?	317/117/861	Awaiting outcome of case.
	4/15/2009			
91.	Unaccounted Funds - Special Duty - Corozal Police Department	\$82,065.80	317/117/865	Awaiting outcome of case.
	4/27/2010			
		\$2,613,472.23	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$2,613,472.23	B/F	
	MINISTRY OF NATIONAL SECURITY (Contd.)			
	Police Department			
92.	Traffic Accident CYB-1753 5/6/2010	?	317/117/868	Awaiting Losses Report.
93.	Traffic Accident BZB-1710 7/4/2010	?	317/117/869	Awaiting Losses Report.
94.	Traffic Accident BZB-1747 2/19/2009	\$12,800.00	317/117/870	Awaiting outcome of case.
95.	Traffic Accident BZB-1302 1/14/2010	\$6,102.00	317/117/876	Awaiting recovery.
96.	Damage to BZB-1713 10/14/2010	\$9,800.00	317/117/878	Awaiting information regarding repairs of vehicle.
97.	Traffic Accident C-33609 & BZD-6413 2/9/2011	?	317/117/881	Awaiting Losses Report.
98.	Traffic Accident BZB-1710 & C-16441 2/27/2011	\$1,500.00	317/117/883	Awaiting closure.
99.	Traffic Accident BZB-1771 & C-2717 11/3/2010	?	317/117/886	Awaiting Losses Report.
100.	Traffic Accident BMPB-0146 & BZB-1549 3/9/2011	\$915.00	317/117/887	Awaiting closure.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
	MINISTRY OF NATURAL RESOURCES &			
	AGRICULTURE			
	Agriculture Department			
101.	Damage to Vehicle CYB-1416	\$2,300.00	317/128/568	Awaiting closure.
	4/19/2008			
102.	Loss electrical wires Central Farm	\$8,000.00	317/128/572	Awaiting write off.
	8/11/2008			
103.	Traffic Accident BMPB-0005	\$6,735.00	317/128/580	Awaiting recovery.
	10/2/2009			
104.	Traffic Accident CYB-1802	\$2,032.31	317/128/583	Awaiting police report.
	8/23/2010			
105.	Traffic Accident BMPB-0182 & CZLC-17801	?	317/128/584	Awaiting Losses Report.
	3/9/2011			
106.	Damage to Windshield CYB-1790	\$550.00	317/177/226	Awaiting information on
	10/28/2008			recovery efforts.
107.	Traffic Accident CYB-1600 (M. Rodriguez)	\$600.00	317/177/228	Awaiting Police Report.
	12/10/2008			
108.	Traffic Accident CYB-1797	\$3,800.00	317/177/229	Awaiting information regarding
	12/18/2008			repairs of vehicle.
		\$2,668,606.54	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$2,668,606.54	B/F	
	MINISTRY OF NATURAL RESOURCES & AGRICULTURE (Contd.)			
	Natural Resources Ministry			
109.	Traffic Accident CYB-1775 03/08/2009	\$2,015.00	317/177/232	Awaiting information regarding recovery
110.	Traffic Accident CYB-1772 8/12/2010	\$30,000.00	317/177/238	Awaiting update on Police Investigation.
	MINISTRY OF WORKS & TRANSPORT			
	Postal Services			
111.	Damage to BZB-1601 (Hendy) 11/21/2008	\$7,000.00	317/135/314	Awaiting closure.
112.	Suspected Fraud Rochelle Rivero - Caye Caulker Post Office 2/5/2009	\$9,593.09	317/135/318	Awaiting outcome of case.
113.	Burglary - Dangriga Post Office 14-15/8/2009	\$45.00	317/135/319	Awaiting closure.
114.	Traffic Accident Motorcycle BZM-0012 10/6/2009	\$415.00	317/135/320	Awaiting final recommendation
115.	Traffic Accident Mail Van BZB-1631 5/17/2010	\$10,783.00	317/135/322	Awaiting closure.
116.	Stolen Motor Cycle BZM-0301 9/14/2010	\$1,900.80	317/135/323	Awaiting write off.
	Transport Department			
117.	Traffic Accident BZB-1353 ?/?/?	?	317/171/23	Awaiting Losses Report.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
	Works Ministry			
118.	Traffic Accident BMP-0018 (Lennox Bradley)	\$350.00	317/136/747	Awaiting information on
	5/19/2008			compensation to GOB.
119.	Traffic Accident BMPB-0169 & OWD-00146	?	317/136/753	Awaiting Losses Report.
	3/8/2011			
120.	Damage to BMPB-0018	\$1,200.00	317/136/754	Awaiting Police Report.
	5/14/2009			
	Civil Aviation Department			
121.	Traffic Accident BZB-1658	\$200.00	317/133/63	Awaiting closure.
	12/8/2010			
122.	Traffic Accident BZB-1658 & ?BDF?	\$440.00	317/133/64	Awaiting Police Report.
	12/28/2011			
		\$2,732,548.43	C/F	

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No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN. REFERENCE	REMARKS
		\$2,732,548.43	B/F	
	OFFICE OF THE PRIME MINISTER & MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT			
	Accountant General's Department			
123.	Suspected Fraud - Monica Escarpeta 7/1/2009	\$398,843.46	317/103/91	Awaiting outcome of case.
	Customs Department			
124.	O/Pyt of Salary - Rigel Bowen, Pete Castillo, Kenmar King, Estelle Leslie & Therese Martinez ?/?/?)	\$299,655.50	317/104/169	Awaiting recovery.
125.	Dishonoured Cheque not Recovered - Miguel Briceno 03/02/2009	\$122,000.00	317/104/170	Awaiting recovery.
	Finance Ministry			
126.	Traffic Accident BMPB-0059 & CYC-26663 11/18/2008	\$17,834.14	317/102/31	Awaiting outcome of case.
	General Sales Tax Department			
127.	Burglary - Sales Tax Department - San Ignacio 4-6/02/2011	\$50.00	317/191/3	Awaiting police update.
	Income Tax Department			
128.	Damage to BZB-1763 9/22/2010	\$56,375.79	317/105/75	Awaiting Police Report.
	NATIONAL ASSEMBLY			
129.	Traffic Accident BZB-1546 & BWEL vehicle 9/15/2008	?	317/185/3	Awaiting information regarding compensation.

No.	DESCRIPTION OF CASES & DEPARTMENT	AMOUNT	ACCT. GEN.	REMARKS
			REFERENCE	
130.	Damage to BMPB-0110	\$649.79	317/185/4	Awaiting final recommendation for
	2/20/2009			write off.
131.	O/Pyt of Pension & Gratuity - Hon. Daniel Silva	\$103,626.81	317/103/3	Awaiting recovery.
	04/02/2003 -31/12/2009			
		\$3,731,583.92	TOTAL	

D.

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS	YEAR	MINISTRY/	ACCT.	RECOVERY	WRITE	NO	CLOSURE	YEAR	PARTICULARS
	OCCURRED		DEPARTMENT	GEN.		OFF	LOSS	DATE	CLOSED	OF LOSS
				REF						
1.	13-Apr-06	2006	Accountant General	317/103/92	\$15,343.15			21.6.11	2011	O/Pyt of Widows Pension - Lily Tucker
2.	2-Aug-97	1997	Agriculture	317/128/507		\$8,300.00		22.8.11	2011	Traffic Accident CYB-819
3.	9/20/1995	1995	Agriculture	317/128/523			\$0.00	4.5.11	2011	Cannibalization of CYB-88 & CYB-368
4.	6/18/2007	2007	Agriculture	317/128/562		\$23,500.00		22.8.11	2011	Traffic Accident BZB-1575
5.	2/4/2008	2008	Agriculture	317/128/567		\$15,294.30		22.8.11	2011	Burglary - Fisheries Dept Bze City
6.	31/5-2/6/08	2008	Agriculture	317/128/569		\$68,255.00		22.8.11	2011	Loss Due to Flash Flood S/Creek Dist.
7.	8/18/2008	2008	Agriculture	317/128/571		\$1,863.02		4.8.11	2011	Breakage - Carpentry W/Shop
8.	1/3/2009	2009	Agriculture	317/128/577		\$600.00		4.8.11	2011	Loss - Canon Power Shot Camera
9.	5/6/2010	2010	Agriculture	317/128/581	\$500.00			21.6.11	2011	Missing Cattle Squeeze
10.	2/3/2010	2010	Agriculture	317/128/582	\$8,746.66			4.5.11	2011	Traffic Accident BMPB-0097
11.	3/3/2010	2010	Belize Defence Force	317/119/362			\$0.00	30.3.12	2012	Traffic Accident 24BDF07
12.	3/25/2010	2010	Belize Defence Force	317/119/363	\$750.00			8.8.11	2011	Traffic Accident BZC-30539
13.	5/10/2010	2010	Belize Defence Force	317/119/365			\$0.00	21.6.11	2011	Traffic Accident 24BDF15
14.	7/4/2010	2010	Belize Defence Force	317/119/372	\$16,000.00			21.6.11	2011	Traffic Accident 14BDF06

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
15.	1/23/2011	2011	Belize Defence Force	317/119/374			\$0.00	8.8.11	2011	Traffic Accident 05KH08 & BZC-30120
16.	3/30/2009	2009	Cabinet Secretary	317/102/32		\$75,000.00		22.8.11	2011	Traffic Accident BZB-1605
17.	10/7/1997	1997	Customs	317/104/160		\$2,531.95		4.8.11	2011	O/Standing Bond Re-pty R. Bradley
				C/F	\$41,339.81	\$192,812.32	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$41,339.81	\$192,812.32	\$0.00			
18.	July 2000	2000	Education	317/110/86		\$13,370.00		4.8.11	2011	Suspected Fraud - Sarita Staine
19.	8/30/2007	2007	Education	317/110/93		\$15,091.00		22.8.11	2011	Breakage - ITVET Belize City
20.	1-3/2/2008	2008	Education	317/110/95		\$3,310.00		22.8.11	2011	Burglary - District Education Center, Santa Elena Cayo
21.	6/29/2001	2001	Education	317/111/239		\$6,584.90		22.8.11	2011	Robbery - Education Support Services Office - Belize City
22.	8/2/2002	2002	Education	317/111/248		\$10,728.72		22.8.11	2011	Traffic Accident BZB-1311 & C-10601
23.	6/17/2005	2005	Education	317/111/259			\$0.00	30.3.12	2012	Traffic Accident CYB-1536
24.	5/14/2006	2006	Education	317/111/260		\$10,700.00		4.8.11	2011	Burglary - ITVET Belize City
25.	13-14/6/2009	2009	Education	317/111/261		\$13,953.01		4.8.11	2011	Burglary - QUADS Office Belize City

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
26.	8/20/2010	2010	Education	317/111/264		\$2,796.45		4.8.11	2011	Robbery - Government Book Store
27.	8/28/2009	2009	Environment	317/177/233	\$48,875.00			21.6.11	2011	Traffic Accident BMPB-0107
28.	2/26/2010	2010	Environment	317/177/234	\$285.00			4.5.11	2011	Traffic Accident BMPB-0022
29.	9/28/2009	2009	Fisheries	317/175/25		\$5,110.50		4.8.11	2011	Traffic Accident BMPB-0148
30.	7/30/2009	2009	Foreign Affairs	317/178/27		\$3,245.00		4.8.11	2011	Damage to Vehicle CYB- 1613
31.	12/9/2009	2009	Foreign Affairs	317/178/31		\$3,614.43		22.8.11	2011	Damage to Vehicle CYB- 1487
32.	8/19/2009	2009	Foreign Affairs	317/178/32	\$396.86			21.6.11	2011	Loss of RCR Bks 845602-846600
33.	10/14/2010	2010	Forensic Services	317/117/877	\$5,515.13			30.3.12	2012	Traffic Accident BZB-1728
				C/F	\$96,411.80	\$281,316.33	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$96,411.80	\$281,316.33	\$0.00			
34.	2/14/2009	2009	General Sales Tax	317/191/1		\$1,877.72		4.8.11	2011	Burglary - GST Dept Belize City
35.	14-15/8/09	2009	General Sales Tax	317/191/2		\$138.35		4.8.11	2011	Burglary - GST Dept Dangriga
36.	11/15/2010	2010	General Registry	317/138/15	\$12,370.06			30.3.12	2012	Traffic Accident BZB-1656
37.	1/6/2010	2010	Health	317/116/645			\$0.00	21.6.11	2011	Suspicious Creation of Invoice WRHB- 19258-23002-610- 813/3548/2009-10
38.	9/7/2010	2010	Housing	317/112/98			\$0.00	6.9.11	2011	Traffic Accident BZB-1296 & BZC- 34782
39.	2/9/2007	2007	Human Development	317/126/142			\$0.00	21.6.11	2011	Traffic Accident CYB-1604
40.	12/7/2009	2009	Immigration	317/176/48		\$3,845.00		4.8.11	2011	Fire - Immigration Dept Belize City
41.	14-15/8/2009	2009	Income Tax	317/105/73		\$1,769.00		4.8.11	2011	Burglary - Income Tax Dept Dangriga
42.	6/16/2010	2010	Income Tax	317/105/74			\$0.00	30.3.12	2012	Traffic Accident BMPB-0048 &BMPC-2247
43.	11/16/1991	1991	Labour	317/102/18	\$2,500.00			30.3.12	2012	Traffic Accident CYB-572 & CZLA- 1372
44.	8/7/2008	2008	Labour	317/122/27		\$16,196.75		22.8.11	2011	Traffic Accident BMPB-0004
45.	11/23/2010	2010	Labour	317/122/31			\$0.00	30.3.12	2012	Traffic Accident BMPB-0204 & CYC-23747
46.	11/5/2009	2009	National Coast Guard	317/193/1		\$2,337.95		4.8.11	2011	Traffic Accident BMPC-1812 (BNCG)
47.	12/30/2009	2009	National Coast Guard	317/193/4	\$650.00			30.3.12	2012	Stolen Acer Laptop - BNCG

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
48.	3/22/2010	2010	NEMO	317/192/2		\$235.00		4.8.11	2011	Break-In NEMO Office O-Walk
49	12/31/2010	2010	NEMO	317/192/3	\$4,800.00			4.5.11	2011	Break-In NEMO Office O. Walk
				C/F	\$116,731.86	\$307,716.10	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$116,731.86	\$307,716.10	\$0.00			
50.	5/20/2001	2001	Police	317/117/552			\$0.00	4.5.11	2011	Damage to Veh BZB-1201
51.	5/11/2003	2003	Police	317/117/646			\$0.00	21.6.11	2011	Damage to Veh CYB-1440
52.	10/12/2003	2003	Police	317/117/658	\$12,000.00			21.6.11	2011	Traffic Accident BZB-1405
53.	1/2/2007	2007	Police	317/117/734			\$0.00	30.3.12	2012	Traffic Accident CYB-1462
54.	4/21/2007	2007	Police	317/117/778	\$2,951.50			30.3.12	2012	Traffic Accident CYB-1447 & C- 28760
55.	6/30/2007	2007	Police	317/117/793	\$750.00			21.6.11	2011	Lost H/Held Radio SN 018TDV1463
56.	1/5/2008	2008	Police	317/117/794	\$2,194.50			30.3.12	2012	Lost Service Revolver S/N CDR5643
57.	4/19/2008	2008	Police	317/117/801	\$2,275.00			5.5.11	2011	Traffic Accident BZB-1553 & BZD-4660
58.	8/30/2008	2008	Police	317/117/810	\$2,000.00			8.8.11	2011	Loss of Firearm S/N 6D50530

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
59.	1/19/2009	2009	Police	317/117/823	\$650.00			21.6.11	2011	Traffic Accident BZB-1770 & A- 1870
60.	9/22/2009	2009	Police	317/117/830	\$8,696.91			30.3.12	2012	Traffic Accident BZB-1594 & OWC-16568
61.	12/16/2007	2007	Police	317/117/844	\$40.00			8.8.11	2011	Traffic Accident BZB-1550 & CYC-21107
62.	8/19/2010	2010	Police	317/117/854		\$750.00		4.8.11	2011	Damage to Vehicle BZB-1591
				C/F	\$148,289.77	\$308,466.10	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$148,289.77	\$308,466.10	\$0.00			
63.	12/17/2008	2008	Police	317/117/858	\$2,633.00			21.6.11	2011	Traffic Accident CYB-1810 & GUATEMALA R650CLN
64.	6/24/2010	2010	Police	317/117/863	\$700.00			6.9.11	2011	Traffic Accident BZB-1710 & C- 31778
65.	6/28/2010	2010	Police	317/117/864	\$3,350.00			21.6.11	2011	Traffic Accident CYB-1471 & C- 27743
66.	12/26/2009	2009	Police	317/117/866	\$254.98			18.5.11	2011	Traffic Accident BZB-1596 & C- 25013
67.	7/31/2010	2010	Police	317/117/867			\$0.00	30.3.12	2012	Loss of Mossberg 12 Gauge Pump Action Shotgun S/N J264196
68.	10/31/2008	2008	Police	317/117/871	\$375.00			21.6.11	2011	Traffic Accident BZB-1773 & C- 2983
69.	5/5/2009	2009	Police	317/117/872	\$400.00			4.5.11	2011	Traffic Accident BMPB-0038 & C-25706
70.	5/26/2009	2009	Police	317/117/873	\$550.00			4.5.11	2011	Traffic Accident BMPB-0038 & C-29666
71.	3/1/2010	2010	Police	317/117/874		\$2,600.00		4.8.11	2011	Traffic Accident BZB-1777
72.	12/17/2010	2010	Police	317/117/879	\$55,000.00			30.3.12	2012	Traffic Accident CYC-29844 & SCC-8606
73.	1/27/2011	2011	Police	317/117/880			\$0.00	30.3.12	2012	Traffic Accident BZB-1775 & BZC-31665
74.	1/5/2011	2011	Police	317/117/882			\$0.00	30.3.12	2012	Traffic Accident BZB-1710

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
75.	3/30/2012	2012	Police	317/117/884			\$0.00	30.3.12	2012	Traffic Accident BZB-1710 & BZC-37365
76.	3/25/2011	2011	Police	317/117/885	\$750.00			6.9.11	2011	Traffic Accident BZB-1792 & CYC-18038
				C/F	\$212,302.75	\$311,066.10	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$212,302.75	\$311,066.10	\$0.00			
77.	9/16/2008	2008	Postal Services	317/135/313		\$13,593.64		22.8.11	2011	Traffic Accident BZB-1631
78.	9/2/2009	2009	Postal Services	317/135/316	\$475.00			21.6.11	2011	Traffic Accident BZB-1631
79.	3/31/2009	2009	Postal Services	317/135/317		\$3,165.20		4.8.11	2011	Burglary - Dangriga Post Office
80.	11/9/2009	2009	Postal Services	317/135/321	\$75.00			30.3.12	2012	Traffic Accident CYB-1773 & D- 5626
81.	06/2010	2010	Postal Services	317/135/324	\$1,641.25			21.6.11	2011	Shortage of Cash - L/Ville Post Office
82.	15/4/10	2010	Press Office	317/109/18	\$15,525.00			30.3.12	2012	Traffic Accident BZB-607 & BMPC-1632
83.	4/10/07	2007	Press Office	317/117/782		\$0.00		30.3.12	2012	Traffic Accident CYB-1516 & C- 16420
84.	31/10/09	2009	Public Service	317/140/22		\$10,150.00		22.8.11	2011	Traffic Accident BMPB-0049

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
85.	1/24/2001	2001	Rural Development	317/186/5	\$421.43			18.5.11	2011	Traffic Accident BZB-1289
86.	10/28/2009	2009	Transport	317/171/22		\$606.00		4.8.11	2011	Robbery - Transport Dept. Belize City
87.	11/6/2010		Transport	317/171/24		\$561.38		4.8.11	2011	Broken Windshield BMPB-0082
88.	11/4/2000	2000	Transport	317/171/25	\$3,900.00			4.5.11	2011	Traffic Accident BMPB-0173
89.	3/17/2010	2010	Transport	317/171/26	\$695.00			21.6.11	2011	Shortage of Cash - Victoria Garnett
										Transport Dept., Belize City
90.	2/18/2006	2006	Works	317/136/745			\$0.00	5.9.11	2011	Traffic Accident Ford Tandem BZB-655
				C/F	\$235,035.43	\$339,142.32	\$0.00			

**CLOSURES FROM 1 APRIL 2011 TO 31 MARCH 2012
FOR CASES THAT OCCURRED BEFORE 1 APRIL 2011**

NO	DATE LOSS OCCURRED	YEAR	MINISTRY/ DEPARTMENT	ACCT. GEN. REF	RECOVERY	WRITE OFF	NO LOSS	CLOSURE DATE	YEAR CLOSED	PARTICULARS OF LOSS
				B/F	\$235,035.43	\$339,142.32	\$0.00			
91.	April 1990	1990	Works	317/136/748		\$118.00		4.8.11	2011	Sal O-Pyt Hon Samuel Waight
				TOTAL	\$235,035.43	\$339,260.32	\$0.00			

E.**COMPENSATIONS 2011 – 2012**

No	Name of Company	Amount	Payment Date	Description of Payment
1	Ellis Arnold Law Firm	\$100,000.00	4/26/2011	Claim No. 251 of /2008 - Jose Gabino Henriquez v Attorney General et al - Damages and aggravated damages for false imprisonment and malicious prosecution
2	Barrow & Company	\$121,129.63	4/29/2011	Claim No. 795 of 2009 - Sanitation Enterprizes LTD. and the Commissioner of General Sales Tax - 4th installment
3	Dean R. Lindo	\$800.00	5/3/2011	Claim No. 65 Of 2010 - Humberto Patt v The Attorney General - Cost to claimant
4	Barrow & Company	\$121,129.63	6/8/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 5th installment
5	Barrow & Company	\$121,129.63	6/29/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 6th installment
6	Barrow & Company	\$121,129.63	7/29/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 7th installment
7	Barrow & Company	\$121,129.63	8/31/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 8th installment
8	Barrow & Company	\$121,129.63	9/30/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 9th installment
	C/F	\$827,577.78		

No	Name of Company	Amount	Payment Date	Description of Payment
	B/F	\$827,577.78		
9	Barrow & Company	\$121,129.63	11/1/2011	Claim No. 795 of 2009 - Sanitation Enterprizes Ltd. and the Commissioner of General Sales Tax - 10th installment
10	Tricia Pitts Anderson	87,000.00	11/25/2011	Claim No. 156 of 2011 - Emerson Ciego v Attorney General - Compensation to client, Emerson Ciego who was shot in the back by a police officer
11	Eloy Flores	\$4,755.00	11/28/2011	Compensation for damage and loss of one 1985 Toyota Tercel Car L/P SC-D-671 while in police custody
12	Musa & Balderamos	\$5,708.95	12/28/2011	Claim No. 436 of 2010 - Gilbert Blair v the Attorney General of Belize - compensation for wrongful dismissal, severance pay, compensation for a gun (lost while in custody of police) and cost in the sum of \$2,000.00 awarded to claimant
13	Dean R. Lindo	\$3,000.00	1/10/2012	Claim No.336 of 2011 - Elston Wade v the Attorney General of Belize and The Chief Executive Officer, Ministry of Public Utilities, Information and Broadcasting - \$3,000.00 costs
14	Dean R. Lindo	\$500.00	1/27/2012	W & S Engineering v Attorney General - Legal Cost of \$500.00 awarded to claimant due to lateness in filing by the Attorney General's Ministry
	C/F	\$1,049,671.36		

No	Name of Company	Amount	Payment Date	Description of Payment
	B/F	\$1,049,671.36		
15	Musa & Balderamos	\$60,000.00	2/14/2012	Claim No. 31 of 2011 - Samuel Bruce v Ministry of Natural Resources and the Attorney General of Belize - out of Court settlement.
16	Arnold & Company	\$80,000.00	3/5/2012	Out of Court Settlement - False imprisonment and malicious prosecution - Marvin Skeen
17	Dean R. Lindo	\$16,218.82	3/16/2012	Claim No. 371 if 2010 - Maria Guerra' v Attorney General - Unlawful dismissal
	TOTAL	\$1,205,890.18		