

**OFFICE OF THE
AUDITOR GENERAL**

MINISTRY : OFFICE OF THE AUDITOR GENERAL

SECTION 1: MINISTRY SUMMARY

VISION:

An independent, respected and expert institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean public sector

MISSION:

Mandated by the Constitution to foster, through independent assurance (declaration), parliamentary control over the public property for the benefit of all Belizeans

STRATEGIC PRIORITIES:

Goal 1: Advocacy - To raise the profile awareness 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 staff competences and capabilities

Goal 4: Organizational Capacity - To strengthen operational efficiency and transform the organization's image

In the context of the SDG, the OAGB's main role is to facilitate public financial management through effective and efficient governance of public funds and assets. This budget submission seeks to address the following Critical Success Factors as follows:

The successful implementation of this plan is reliant on the OAGB receiving the required level of support from the National Assembly. Another important part of the challenge is for management to mentor and motivate staff and also for staff members to work at developing their skills and upgrade their professional qualifications where necessary along with the integration of new, qualified recruits to the OAGB

The Office of the Auditor General continues on a progressive path in assisting the National Assembly by effectively applying the different audit services conducted by the SAI. Most important of all, to seek compliance, value for money and financial reporting which directly relates to the Executive's performance

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

PROGRAMME EXPENDITURE SUMMARY

No.	Programme	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
014	AUDITOR GENERAL	\$1,938,737	\$2,146,997	\$2,329,800	\$2,149,950	\$2,523,554	\$2,595,656	\$2,546,873
	Recurrent Expenditure	\$1,922,630	\$2,146,997	\$2,329,800	\$2,149,950	\$2,497,154	\$2,555,656	\$2,506,873
	Capital II Expenditure	\$16,107	\$0	\$0	\$0	\$26,400	\$40,000	\$40,000
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET CEILING	\$1,938,737	\$2,146,997	\$2,329,800	\$2,149,950	\$2,523,554	\$2,595,656	\$2,546,873
	Recurrent Expenditure	\$1,922,630	\$2,146,997	\$2,329,800	\$2,149,950	\$2,497,154	\$2,555,656	\$2,506,873
	Capital II Expenditure	\$16,107	\$0	\$0	\$0	\$26,400	\$40,000	\$40,000
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUMMARY OF RECURRENT EXPENDITURE	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
230: PERSONAL EMOLUMENTS	\$1,602,556	\$1,876,568	\$1,818,851	\$1,804,215	\$1,951,647	\$2,022,597	\$2,012,607
231: TRAVEL & SUBSISTENCE	\$39,216	\$86,561	\$140,071	\$92,188	\$133,612	\$128,895	\$134,390
340: MATERIALS & SUPPLIES	\$95,020	\$76,182	\$121,002	\$87,155	\$134,099	\$153,608	\$125,845
341: OPERATING COSTS	\$70,015	\$90,511	\$121,890	\$96,630	\$120,410	\$140,909	\$115,585
342: MAINTENANCE COSTS	\$31,063	\$11,975	\$39,330	\$23,633	\$75,830	\$29,830	\$46,530
343: TRAINING	\$11,505	\$2,200	\$25,500	\$13,050	\$22,000	\$22,000	\$29,700
346: PUBLIC UTILITIES	\$73,255	\$3,000	\$63,156	\$33,078	\$59,556	\$57,816	\$42,216
TOTAL RECURRENT EXPENDITURE	\$1,922,630	\$2,146,997	\$2,329,800	\$2,149,950	\$2,497,154	\$2,555,656	\$2,506,873

STAFFING RESOURCES (MINISTRY)

Managerial/Executive	2	2	3	3	3	3	3
Technical/Front Line Services	45	45	47	47	47	47	47
Administrative Support	5	6	5	8	5	5	5
Non-Established	7	6	6	6	2	2	2
Statutory Appointments	0	0	0	0	0	0	0
TOTAL STAFFING	59	59	61	64	57	57	57

SECTION 2: PROGRAMME DETAILS

PROGRAMME:	AUDITOR GENERAL
PROGRAMME OBJECTIVE:	To annually conduct efficient and cost effective audits of the public accounts of the Government of Belize and accounts of such other entities as required by the Finance and Audit Reform Act 2005

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

RECURRENT EXPENDITURE									
SH No.	Item	Details of Expenditure	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
30	PERSONAL EMOLUMENTS		\$1,602,556	\$1,876,568	\$1,818,851	\$1,804,215	\$1,951,647	\$2,022,597	\$2,012,607
1	Salaries		\$1,551,273	\$1,825,315	\$1,723,328	\$1,734,167	\$1,871,800	\$1,933,611	\$1,923,621
2	Allowances		\$21,582	\$18,000	\$44,000	\$30,998	\$35,000	\$35,000	\$35,000
4	Social Security		\$29,102	\$33,253	\$45,523	\$36,050	\$38,847	\$47,986	\$47,986
5	Honorarium		\$600	\$0	\$6,000	\$3,000	\$6,000	\$6,000	\$6,000
31	TRAVEL AND SUBSISTENCE		\$39,216	\$86,561	\$140,071	\$92,188	\$133,612	\$128,895	\$134,390
1	Transport Allowance		-\$150	\$275	\$41,803	\$20,899	\$26,100	\$26,000	\$25,500
2	Mileage Allowance		\$1,672	\$5,320	\$5,408	\$5,974	\$8,112	\$6,895	\$6,490
3	Subsistence Allowance		\$30,140	\$54,467	\$69,760	\$49,112	\$57,600	\$62,400	\$64,000
5	Other Travel Expenses		\$7,554	\$26,499	\$23,100	\$16,203	\$41,800	\$33,600	\$38,400
40	MATERIAL AND SUPPLIES		\$95,020	\$76,182	\$121,002	\$87,155	\$134,099	\$153,608	\$125,845
1	Office Supplies		\$31,195	\$28,889	\$50,513	\$32,093	\$52,761	\$69,454	\$39,985
4	Uniforms		\$14,053	\$27,894	\$26,400	\$14,902	\$34,710	\$45,618	\$36,250
5	Household Sundries		\$32,175	\$19,147	\$29,089	\$26,331	\$29,128	\$18,537	\$19,610
23	Printing Services		\$17,597	\$253	\$15,000	\$13,828	\$17,500	\$20,000	\$30,000
41	OPERATING COSTS		\$70,015	\$90,511	\$121,890	\$96,630	\$120,410	\$140,909	\$115,585
1	Fuel		\$11,983	\$12,230	\$41,400	\$27,533	\$38,016	\$32,947	\$38,016
3	Miscellaneous		\$57,982	\$78,281	\$44,540	\$51,123	\$39,494	\$37,712	\$26,569
9	Conferences and Workshops		\$50	\$0	\$26,950	\$13,474	\$18,900	\$20,250	\$21,000
10	Legal & Professional Fees		\$0	\$0	\$9,000	\$4,500	\$24,000	\$50,000	\$30,000
42	MAINTENANCE COSTS		\$31,063	\$11,975	\$39,330	\$23,633	\$75,830	\$29,830	\$46,530
3	Furniture and Equipment		\$5,407	\$2,125	\$22,050	\$11,022	\$58,550	\$12,550	\$29,250
4	Vehicles		\$25,656	\$9,851	\$17,280	\$12,611	\$17,280	\$17,280	\$17,280
43	TRAINING		\$11,505	\$2,200	\$25,500	\$13,050	\$22,000	\$22,000	\$29,700
5	Miscellaneous		\$11,505	\$2,200	\$25,500	\$13,050	\$22,000	\$22,000	\$29,700
46	PUBLIC UTILITIES		\$73,255	\$3,000	\$63,156	\$33,078	\$59,556	\$57,816	\$42,216
4	Telephone		\$73,255	\$3,000	\$63,156	\$33,078	\$59,556	\$57,816	\$42,216
TOTAL RECURRENT EXPENDITURE			\$1,922,630	\$2,146,997	\$2,329,800	\$2,149,950	\$2,497,154	\$2,555,656	\$2,506,873

CAPITAL II EXPENDITURE

Act.	Description	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
	1000 Furniture & Equipment	\$1,107	\$0	\$0	\$0	\$6,400	\$6,400	\$6,400
	1002 Purchase of Computers	\$15,000	\$0	\$0	\$0	\$20,000	\$33,600	\$33,600
TOTAL CAPITAL II EXPENDITURE		\$16,107	\$0	\$0	\$0	\$26,400	\$40,000	\$40,000

STAFFING RESOURCES

Positions	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
Managerial/Executive	2	2	3	3	3	3	3
Technical/Front Line Services	45	45	47	47	47	47	47
Administrative Support	5	6	5	8	5	5	5
Non-Established	7	6	6	6	2	2	2
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PROGRAMME PERFORMANCE INFORMATION

Key Programme Strategies/Activities for 2018/19	Achievements 2018/19
Review and monitor Strategic Plan (2013-2018)	Hosted a Peer Review with SAI Peru
Continue to campaign for the creation of an audit committee	Attended International Conferences in Jamaica, El Salvador, Paraguay & the Phillipines
Continue to maintain information system encompassing the the Contractor General, Ombudsman and Solicitor General	Some Senior, middle managers and junior staff partook & completed several 1 month trainings (online & internationally). Online training facilitated by CDB through American Universities using EdX.org
Ensuring the strenghtening of the governance structure of the Supreme Audit Institution	Selected Supervisors facilitated on-the-job training for middle managers & junior Officers
Updating existing stakeholders' alliances by attending local/international conferences & committee meetings	Upgraded Audit's website and launched it in August 2018.
Fostering new stakeholder alliances through UNCAC and other potential international bodies	Increased capacity building by 5

Key Programmes Strategies/Activities for 2019/20 (aimed at improving performance)

Engage staff in more audit trainings and successful with FOUR trainings during 2019

Expect to engage staff in more trainings in the fiscal year 2019

KEY PERFORMANCE INDICATORS	2016/17 Actual	2017/18 Actual	2018/19 Budget Estimate	2018/19 Revised Estimate	2019/20 Budget Estimate	2020/21 Forward Estimate	2021/22 Forward Estimate
Output Indicators (Measures what has been/will be produced or delivered by the programme)							
Number of audits completed in a year	25	35	40	45	45	13	13
Number of recommendations made	15	25	30	35	35	35	35
Outcome Indicators (Measures the planned or achieved outcomes or impacts of the programme and/or the effectiveness of the programme)							
Number of ministries failing to comply with regulations	5	4	3	2	2	2	2
Number of audit recommendations implemented	3	4	5	6	7	7	7