

**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 competencies and capabilities

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

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

**PROGRAMME EXPENDITURE SUMMARY**

No.	Programme	2017/18	2018/19	2019/20	2019/20	2020/21	2021/22	2022/23
		Actual	Actual	Budget Estimate	Revised Estimate	Budget Estimate	Forward Estimate	Forward Estimate
014	<b>AUDITOR GENERAL</b>	<b>\$2,146,997</b>	<b>\$2,117,620</b>	<b>\$2,523,554</b>	<b>\$2,327,523</b>	<b>\$2,601,862</b>	<b>\$2,682,984</b>	<b>\$2,748,993</b>
	Recurrent Expenditure	\$2,146,997	\$2,117,620	\$2,497,154	\$2,314,323	\$2,570,462	\$2,651,584	\$2,717,593
	Capital II Expenditure	\$0	\$0	\$26,400	\$13,200	\$31,400	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET CEILING</b>	<b>\$2,146,997</b>	<b>\$2,117,620</b>	<b>\$2,523,554</b>	<b>\$2,327,523</b>	<b>\$2,601,862</b>	<b>\$2,682,984</b>	<b>\$2,748,993</b>
	Recurrent Expenditure	\$2,146,997	\$2,117,620	\$2,497,154	\$2,314,323	\$2,570,462	\$2,651,584	\$2,717,593
	Capital II Expenditure	\$0	\$0	\$26,400	\$13,200	\$31,400	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>SUMMARY OF RECURRENT EXPENDITURE</b>	2017/18	2018/19	2019/20	2019/20	2020/21	2021/22	2022/23
	Actual	Actual	Budget Estimate	Revised Estimate	Budget Estimate	Forward Estimate	Forward Estimate
230: PERSONAL EMOLUMENTS	\$1,876,568	\$1,820,773	\$1,951,647	\$1,892,120	\$2,049,669	\$2,352,253	\$2,416,628
231: TRAVEL & SUBSISTENCE	\$86,561	\$47,307	\$133,612	\$127,631	\$139,602	\$67,510	\$78,700
340: MATERIALS & SUPPLIES	\$76,182	\$82,670	\$134,099	\$87,386	\$150,128	\$83,008	\$86,995
341: OPERATING COSTS	\$90,511	\$90,734	\$120,410	\$106,092	\$121,416	\$82,175	\$69,332
342: MAINTENANCE COSTS	\$11,975	\$11,179	\$75,830	\$43,030	\$29,830	\$29,030	\$29,030
343: TRAINING	\$2,200	\$11,871	\$22,000	\$14,464	\$22,000	\$16,500	\$16,500
346: PUBLIC UTILITIES	\$3,000	\$53,086	\$59,556	\$43,600	\$57,816	\$21,108	\$20,408
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>\$2,146,997</b>	<b>\$2,117,620</b>	<b>\$2,497,154</b>	<b>\$2,314,323</b>	<b>\$2,570,462</b>	<b>\$2,651,584</b>	<b>\$2,717,593</b>

**STAFFING RESOURCES (MINISTRY)**

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

**SECTION 2: PROGRAMME DETAILS**

<b>PROGRAMME:</b>	<b>AUDITOR GENERAL</b>
<b>PROGRAMME OBJECTIVE:</b>	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**

<b>RECURRENT EXPENDITURE</b>									
SH No.	Item	Details of Expenditure	2017/18 Actual	2018/19 Actual	2019/20 Budget Estimate	2019/20 Revised Estimate	2020/21 Budget Estimate	2021/22 Forward Estimate	2022/23 Forward Estimate
<b>30</b>	<b>PERSONAL EMOLUMENTS</b>		<b>\$1,876,568</b>	<b>\$1,820,773</b>	<b>\$1,951,647</b>	<b>\$1,892,120</b>	<b>\$2,049,669</b>	<b>\$2,352,253</b>	<b>\$2,416,628</b>
1	Salaries		\$1,825,315	\$1,768,326	\$1,871,800	\$1,822,972	\$1,952,943	\$2,261,627	\$2,338,002
2	Allowances		\$18,000	\$19,800	\$35,000	\$26,504	\$35,000	\$31,000	\$31,000
4	Social Security		\$33,253	\$32,647	\$38,847	\$39,344	\$55,726	\$53,626	\$41,626
5	Honorarium		\$0	\$0	\$6,000	\$3,300	\$6,000	\$6,000	\$6,000
<b>31</b>	<b>TRAVEL AND SUBSISTENCE</b>		<b>\$86,561</b>	<b>\$47,307</b>	<b>\$133,612</b>	<b>\$127,631</b>	<b>\$139,602</b>	<b>\$67,510</b>	<b>\$78,700</b>
1	Transport Allowance		\$275	\$0	\$26,100	\$13,050	\$26,000	\$11,100	\$11,100
2	Mileage Allowance		\$5,320	\$4,817	\$8,112	\$5,278	\$14,602	\$6,490	\$10,000
3	Subsistence Allowance		\$54,467	\$29,510	\$57,600	\$58,415	\$62,400	\$19,200	\$19,200
5	Other Travel Expenses		\$26,499	\$12,980	\$41,800	\$50,888	\$36,600	\$30,720	\$38,400
<b>40</b>	<b>MATERIAL AND SUPPLIES</b>		<b>\$76,182</b>	<b>\$82,670</b>	<b>\$134,099</b>	<b>\$87,386</b>	<b>\$150,128</b>	<b>\$83,008</b>	<b>\$86,995</b>
1	Office Supplies		\$28,889	\$32,654	\$52,761	\$38,837	\$62,974	\$39,985	\$39,985
4	Uniforms		\$27,894	\$22,006	\$34,710	\$17,352	\$45,618	\$17,400	\$17,400
5	Household Sundries		\$19,147	\$18,117	\$29,128	\$22,445	\$21,537	\$15,623	\$19,610
23	Printing Services		\$253	\$9,892	\$17,500	\$8,752	\$20,000	\$10,000	\$10,000
<b>41</b>	<b>OPERATING COSTS</b>		<b>\$90,511</b>	<b>\$90,734</b>	<b>\$120,410</b>	<b>\$106,092</b>	<b>\$121,416</b>	<b>\$82,175</b>	<b>\$69,332</b>
1	Fuel		\$12,230	\$12,762	\$38,016	\$25,374	\$33,454	\$38,016	\$28,512
3	Miscellaneous		\$78,281	\$77,972	\$39,494	\$59,269	\$37,712	\$17,159	\$13,820
9	Conferences and Workshops		\$0	\$0	\$18,900	\$9,450	\$20,250	\$7,000	\$7,000
10	Legal & Professional Fees		\$0	\$0	\$24,000	\$12,000	\$30,000	\$20,000	\$20,000
<b>42</b>	<b>MAINTENANCE COSTS</b>		<b>\$11,975</b>	<b>\$11,179</b>	<b>\$75,830</b>	<b>\$43,030</b>	<b>\$29,830</b>	<b>\$29,030</b>	<b>\$29,030</b>
3	Furniture and Equipment		\$2,125	\$0	\$58,550	\$29,476	\$12,550	\$11,750	\$11,750
4	Vehicles		\$9,851	\$11,179	\$17,280	\$13,554	\$17,280	\$17,280	\$17,280
<b>43</b>	<b>TRAINING</b>		<b>\$2,200</b>	<b>\$11,871</b>	<b>\$22,000</b>	<b>\$14,464</b>	<b>\$22,000</b>	<b>\$16,500</b>	<b>\$16,500</b>
5	Miscellaneous		\$2,200	\$11,871	\$22,000	\$14,464	\$22,000	\$16,500	\$16,500
<b>46</b>	<b>PUBLIC UTILITIES</b>		<b>\$3,000</b>	<b>\$53,086</b>	<b>\$59,556</b>	<b>\$43,600</b>	<b>\$57,816</b>	<b>\$21,108</b>	<b>\$20,408</b>
4	Telephone		\$3,000	\$53,086	\$59,556	\$43,600	\$57,816	\$21,108	\$20,408
<b>TOTAL RECURRENT EXPENDITURE</b>			<b>\$2,146,997</b>	<b>\$2,117,620</b>	<b>\$2,497,154</b>	<b>\$2,314,323</b>	<b>\$2,570,462</b>	<b>\$2,651,584</b>	<b>\$2,717,593</b>

**CAPITAL II EXPENDITURE**

Act.	Description	2017/18 Actual	2018/19 Actual	2019/20 Budget Estimate	2019/20 Revised Estimate	2020/21 Budget Estimate	2021/22 Forward Estimate	2022/23 Forward Estimate
	1000 Furniture & Equipment	\$0	\$0	\$6,400	\$3,200	\$6,400	\$6,400	\$6,400
	1002 Purchase of Computers	\$0	\$0	\$20,000	\$10,000	\$25,000	\$25,000	\$25,000
<b>TOTAL CAPITAL II EXPENDITURE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$26,400</b>	<b>\$13,200</b>	<b>\$31,400</b>	<b>\$31,400</b>	<b>\$31,400</b>

**STAFFING RESOURCES**

Positions	2017/18 Actual	2018/19 Actual	2019/20 Budget Estimate	2019/20 Revised Estimate	2020/21 Budget Estimate	2021/22 Forward Estimate	2022/23 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
Statutory Appointments	0	0	0	0	0	0	0
<b>TOTAL STAFFING</b>	<b>59</b>	<b>59</b>	<b>61</b>	<b>64</b>	<b>57</b>	<b>57</b>	<b>57</b>

**PROGRAMME PERFORMANCE INFORMATION**

<b>Key Programme Strategies/Activities for 2019/20</b>	<b>Achievements 2019/20</b>
Review and monitor Strategic Plan (2020-2022)	Created internal Communication, USB usage.
Engage staff in more audit trainings and successful with training during 2019	Began stakeholder Engagement Project - Raise profile 1st follow up audit completed
Ensuring the strengthening 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
Fostering new stakeholder alliances and other potential international bodies	

**Key Programmes Strategies/Activities for 2020/21 (aimed at improving performance)**

Acquire advance IT Equipment
Expect to engage staff in more trainings in the fiscal year 2020

KEY PERFORMANCE INDICATORS	2017/18 Actual	2018/19 Actual	2019/20 Budget Estimate	2019/20 Revised Estimate	2020/21 Budget Estimate	2021/22 Forward Estimate	2022/23 Forward Estimate
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<b>Output Indicators (Measures what has been/will be produced or delivered by the programme)</b>							
Number of audits completed in a year	25	35	40	45	45	13	13
Number of recommendations made							

<b>Outcome Indicators (Measures the planned or achieved outcomes or impacts of the programme and/or the effectiveness of the)</b>
Number of ministries failing to comply with regulations
Number of audit recommendations implemented