

**OFFICE OF THE  
AUDITOR GENERAL**

<b>MINISTRY : OFFICE OF THE AUDITOR GENERAL</b>								
<b>SECTION 1: MINISTRY SUMMARY</b>								
<b>VISION:</b>								
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								
<b>MISSION:</b>								
Mandated by the Constitution to foster, through independent assurance (declaration), parliamentary control over the public property for the benefit of all Belizeans								
<b>STRATEGIC PRIORITIES:</b>								
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								
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								
<b>PROGRAMME EXPENDITURE SUMMARY</b>								
No.	Programme	2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
019	<b>AUDITOR GENERAL</b>	<b>\$2,226,869</b>	<b>\$2,136,209</b>	<b>\$2,267,095</b>	<b>\$1,955,842</b>	<b>\$2,312,115</b>	<b>\$2,333,517</b>	<b>\$2,333,517</b>
	Recurrent Expenditure	\$2,207,252	\$2,104,809	\$2,257,095	\$1,947,438	\$2,302,115	\$2,302,117	\$2,302,117
	Capital II Expenditure	\$19,617	\$31,400	\$10,000	\$8,404	\$10,000	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL BUDGET CEILING</b>	<b>\$2,226,869</b>	<b>\$2,136,209</b>	<b>\$2,267,095</b>	<b>\$1,955,842</b>	<b>\$2,312,115</b>	<b>\$2,333,517</b>	<b>\$2,333,517</b>
	Recurrent Expenditure	\$2,207,252	\$2,104,809	\$2,257,095	\$1,947,438	\$2,302,115	\$2,302,117	\$2,302,117
	Capital II Expenditure	\$19,617	\$31,400	\$10,000	\$8,404	\$10,000	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUMMARY OF RECURRENT EXPENDITURE</b>								
		2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
	230: PERSONAL EMOLUMENTS	\$1,858,916	\$1,895,137	\$1,960,100	\$1,712,598	\$1,952,644	\$1,960,744	\$1,964,344
	231: TRAVEL & SUBSISTENCE	\$100,500	\$57,618	\$88,587	\$73,654	\$107,542	\$86,447	\$79,612
	340: MATERIALS & SUPPLIES	\$72,131	\$43,199	\$55,102	\$38,270	\$74,077	\$79,933	\$76,502
	341: OPERATING COSTS	\$107,323	\$69,982	\$90,238	\$78,045	\$91,114	\$93,335	\$103,589
	342: MAINTENANCE COSTS	\$16,988	\$7,631	\$22,819	\$15,214	\$22,268	\$25,287	\$19,400
	343: TRAINING	\$20,039	\$184	\$21,114	\$14,599	\$14,600	\$16,500	\$18,800
	346: PUBLIC UTILITIES	\$31,355	\$31,058	\$19,135	\$15,058	\$39,870	\$39,870	\$39,870
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>\$2,207,252</b>	<b>\$2,104,809</b>	<b>\$2,257,095</b>	<b>\$1,947,438</b>	<b>\$2,302,115</b>	<b>\$2,302,117</b>	<b>\$2,302,117</b>
<b>STAFFING RESOURCES (MINISTRY)</b>								
	<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>37</b>	<b>37</b>	<b>37</b>
	<b>Administrative Support</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>8</b>	<b>15</b>	<b>15</b>	<b>15</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 2011

**PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION**

<b>RECURRENT EXPENDITURE</b>									
SH No.	Item	Details of Expenditure	2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
<b>30</b>	<b>PERSONAL EMOLUMENTS</b>		<b>\$1,858,916</b>	<b>\$1,895,137</b>	<b>\$1,960,100</b>	<b>\$1,712,598</b>	<b>\$1,952,644</b>	<b>\$1,960,744</b>	<b>\$1,964,344</b>
1	Salaries		\$1,796,880	\$1,823,770	\$1,883,646	\$1,642,042	\$1,849,633	\$1,849,633	\$1,849,633
2	Allowances		\$18,000	\$9,814	\$22,791	\$19,190	\$20,700	\$28,800	\$31,800
4	Social Security		\$43,736	\$55,552	\$48,263	\$49,116	\$76,911	\$76,911	\$76,911
5	Honorarium		\$300	\$6,000	\$5,400	\$2,250	\$5,400	\$5,400	\$6,000
<b>31</b>	<b>TRAVEL AND SUBSISTENCE</b>		<b>\$100,500</b>	<b>\$57,618</b>	<b>\$88,587</b>	<b>\$73,654</b>	<b>\$107,542</b>	<b>\$86,447</b>	<b>\$79,612</b>
1	Transport Allowance		\$0	\$5,417	\$12,087	\$5,038	\$1,500	\$1,500	\$1,500
2	Mileage Allowance		\$3,850	\$6,176	\$15,300	\$6,375	\$21,042	\$16,097	\$8,112
3	Subsistence Allowance		\$53,235	\$31,560	\$30,600	\$36,527	\$45,000	\$38,250	\$30,000
5	Other Travel Expenses		\$43,415	\$14,465	\$30,600	\$25,714	\$40,000	\$30,600	\$40,000
<b>40</b>	<b>MATERIAL AND SUPPLIES</b>		<b>\$72,131</b>	<b>\$43,199</b>	<b>\$55,102</b>	<b>\$38,270</b>	<b>\$74,077</b>	<b>\$79,933</b>	<b>\$76,502</b>
1	Office Supplies		\$28,758	\$14,830	\$23,040	\$14,442	\$23,447	\$34,548	\$26,186
4	Uniforms		\$18,090	\$9,505	\$0	\$0	\$19,250	\$19,250	\$19,250
5	Household Sundries		\$20,955	\$14,696	\$16,762	\$16,985	\$21,380	\$16,135	\$21,066
23	Printing Services		\$4,328	\$4,167	\$15,300	\$6,843	\$10,000	\$10,000	\$10,000
<b>41</b>	<b>OPERATING COSTS</b>		<b>\$107,323</b>	<b>\$69,982</b>	<b>\$90,238</b>	<b>\$78,045</b>	<b>\$91,114</b>	<b>\$93,335</b>	<b>\$103,589</b>
1	Fuel		\$13,396	\$8,676	\$30,600	\$22,403	\$38,775	\$30,600	\$40,000
3	Miscellaneous		\$93,926	\$47,337	\$28,848	\$35,614	\$30,839	\$24,296	\$30,839
9	Conferences and Workshops		\$0	\$4,220	\$7,840	\$3,269	\$9,000	\$15,490	\$20,250
10	Legal & Professional Fees		\$0	\$9,750	\$22,950	\$16,759	\$12,500	\$22,950	\$12,500
<b>42</b>	<b>MAINTENANCE COSTS</b>		<b>\$16,988</b>	<b>\$7,631</b>	<b>\$22,819</b>	<b>\$15,214</b>	<b>\$22,268</b>	<b>\$25,287</b>	<b>\$19,400</b>
3	Furniture and Equipment		\$3,115	\$2,615	\$9,600	\$4,000	\$12,068	\$12,068	\$9,200
4	Vehicles		\$13,873	\$5,016	\$13,219	\$11,214	\$10,200	\$13,219	\$10,200
<b>43</b>	<b>TRAINING</b>		<b>\$20,039</b>	<b>\$184</b>	<b>\$21,114</b>	<b>\$14,599</b>	<b>\$14,600</b>	<b>\$16,500</b>	<b>\$18,800</b>
5	Miscellaneous		\$20,039	\$184	\$21,114	\$14,599	\$14,600	\$16,500	\$18,800
<b>46</b>	<b>PUBLIC UTILITIES</b>		<b>\$31,355</b>	<b>\$31,058</b>	<b>\$19,135</b>	<b>\$15,058</b>	<b>\$39,870</b>	<b>\$39,870</b>	<b>\$39,870</b>
4	Telephone		\$31,355	\$31,058	\$19,135	\$15,058	\$39,870	\$39,870	\$39,870
<b>TOTAL RECURRENT EXPENDITURE</b>			<b>\$2,207,252</b>	<b>\$2,104,809</b>	<b>\$2,257,095</b>	<b>\$1,947,438</b>	<b>\$2,302,115</b>	<b>\$2,302,117</b>	<b>\$2,302,117</b>

**CAPITAL II EXPENDITURE**

Act.	Description	2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
	1000 Furniture & Equipment	\$0	\$6,400	\$5,000	\$3,404	\$5,000	\$6,400	\$6,400
	1002 Purchase of Computers	\$19,617	\$25,000	\$5,000	\$5,000	\$5,000	\$25,000	\$25,000
<b>TOTAL CAPITAL II EXPENDITURE</b>		<b>\$19,617</b>	<b>\$31,400</b>	<b>\$10,000</b>	<b>\$8,404</b>	<b>\$10,000</b>	<b>\$31,400</b>	<b>\$31,400</b>

**STAFFING RESOURCES**

Positions	2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
Managerial/Executive	2	2	3	3	3	3	3
Technical/Front Line Services	45	45	47	47	37	37	37
Administrative Support	5	6	5	8	15	15	15
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 2021/22</b>	<b>Achievements 2021/22</b>
An effective independent AG.	The draft audit law has been submitted to the Minister of Finance.
Well-functioning relations between OAGB and the external stakeholders.	The Stakeholder Engagement Plan is ongoing.
A well-functioning OAGB with a competent staff that enjoys a high degree of job satisfaction.	The Training Plan presented in the Strategic Plan is ongoing.
The staff is well organized in a revised structure and have new tools at their disposal.	Audit Manuals are presently being revised, created and reviewed.

**Key Programmes Strategies/Activities for 2022/23 (aimed at improving performance)**

Facilitate the passage of an Audit Act in accordance with international standards.
Better interaction with the Executive and other Government Institutions. Better interaction with the National Assembly and particularly the PAC.
Design and deliver a multi-year training plan for all staff
Design and implement a new records management system. Deliver an improved OAGB IT environment. Implemented Code of Ethics in line with international auditing standards. Rollout updated audit manual(s) in line with international auditing standards.

<b>KEY PERFORMANCE INDICATORS</b>	2019/20 Actual	2020/21 Actual	2021/22 Budget Estimate	2021/22 Revised Estimate	2022/23 Budget Estimate	2023/24 Forward Estimate	2024/25 Forward Estimate
<b>Output Indicators (Measures what has been/will be produced or delivered by the programme)</b>							
Number of audits completed in a year	12	31	40	31	32	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							
Percentage of audit reports tabled (laid on the table) by the National Assembly	1%	1%	15%	1%	15%	15%	15%
Number of audit recommendations implemented							