

**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								
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	2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 Forward Estimate
019	AUDITOR GENERAL	\$2,056,008	\$1,790,553	\$2,312,115	\$1,948,024	\$2,446,356	\$2,476,670	\$2,501,092
	Recurrent Expenditure	\$2,056,008	\$1,781,191	\$2,302,115	\$1,939,966	\$2,435,356	\$2,464,670	\$2,488,092
	Capital II Expenditure	\$0	\$9,362	\$10,000	\$8,058	\$11,000	\$12,000	\$13,000
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET CEILING	\$2,056,008	\$1,790,553	\$2,312,115	\$1,948,024	\$2,446,356	\$2,476,670	\$2,501,092
	Recurrent Expenditure	\$2,056,008	\$1,781,191	\$2,302,115	\$1,939,966	\$2,435,356	\$2,464,670	\$2,488,092
	Capital II Expenditure	\$0	\$9,362	\$10,000	\$8,058	\$11,000	\$12,000	\$13,000
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY OF RECURRENT EXPENDITURE		2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 Forward Estimate
	230: PERSONAL EMOLUMENTS	\$1,833,517	\$1,509,821	\$1,952,644	\$1,751,879	\$2,041,358	\$2,041,974	\$2,042,591
	231: TRAVEL & SUBSISTENCE	\$60,091	\$45,133	\$107,542	\$26,966	\$99,430	\$109,369	\$117,521
	340: MATERIALS & SUPPLIES	\$39,730	\$38,339	\$74,077	\$59,529	\$114,925	\$124,795	\$129,280
	341: OPERATING COSTS	\$76,497	\$81,942	\$91,114	\$74,783	\$73,540	\$76,178	\$80,001
	342: MAINTENANCE COSTS	\$6,770	\$9,763	\$22,268	\$1,945	\$32,913	\$35,692	\$38,523
	343: TRAINING	\$675	\$13,342	\$14,600	\$12,980	\$18,998	\$20,438	\$21,699
	346: PUBLIC UTILITIES	\$38,728	\$82,851	\$39,870	\$11,337	\$33,871	\$33,871	\$33,871
	348: CONTRACTS & CONSULTANCY	\$0	\$0	\$0	\$547	\$20,321	\$22,353	\$24,606
	TOTAL RECURRENT EXPENDITURE	\$2,056,008	\$1,781,191	\$2,302,115	\$1,939,966	\$2,435,356	\$2,464,670	\$2,488,092
STAFFING RESOURCES (MINISTRY)								
	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
	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 2011

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

RECURRENT EXPENDITURE									
SH No.	Item	Details of Expenditure	2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 Forward Estimate
30		PERSONAL EMOLUMENTS	\$1,833,517	\$1,509,821	\$1,952,644	\$1,751,879	\$2,041,358	\$2,041,974	\$2,042,591
1		Salaries	\$1,774,531	\$1,443,921	\$1,849,633	\$1,670,942	\$1,927,833	\$1,927,833	\$1,927,833
2		Allowances	\$3,523	\$14,920	\$20,700	\$16,679	\$23,428	\$24,044	\$24,661
4		Social Security	\$55,462	\$50,980	\$76,911	\$64,258	\$83,932	\$83,932	\$83,932
5		Honorarium	\$0	\$0	\$5,400	\$0	\$6,165	\$6,165	\$6,165
31		TRAVEL AND SUBSISTENCE	\$60,091	\$45,133	\$107,542	\$26,966	\$99,430	\$109,369	\$117,521
1		Transport Allowance	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0
2		Mileage Allowance	\$6,460	\$135	\$21,042	\$315	\$20,592	\$24,414	\$27,129
3		Subsistence Allowance	\$37,273	\$29,233	\$45,000	\$14,880	\$41,798	\$44,856	\$47,914
5		Other Travel Expenses	\$16,358	\$15,764	\$40,000	\$11,771	\$37,040	\$40,099	\$42,477
40		MATERIAL AND SUPPLIES	\$39,730	\$38,339	\$74,077	\$59,529	\$114,925	\$124,795	\$129,280
1		Office Supplies	\$19,554	\$11,711	\$23,447	\$19,045	\$27,271	\$30,743	\$33,300
3		Medical Supplies	\$0	\$0	\$0	\$0	\$2,924	\$3,221	\$3,527
4		Uniforms	\$0	\$0	\$19,250	\$20,946	\$16,354	\$16,354	\$16,354
5		Household Sundries	\$18,630	\$18,138	\$21,380	\$16,703	\$14,169	\$14,956	\$16,442
6		Food	\$0	\$0	\$0	\$0	\$35,407	\$37,109	\$35,938
15		Office Equipment	\$0	\$0	\$0	\$0	\$7,646	\$7,646	\$7,646
23		Printing Services	\$1,546	\$8,490	\$10,000	\$2,835	\$9,880	\$13,278	\$14,437
33		Advertisement and Marketing Supplies	\$0	\$0	\$0	\$0	\$1,274	\$1,487	\$1,635
41		OPERATING COSTS	\$76,497	\$81,942	\$91,114	\$74,783	\$73,540	\$76,178	\$80,001
1		Fuel	\$10,622	\$15,362	\$38,775	\$15,747	\$37,434	\$37,434	\$37,434
2		Advertising	\$0	\$0	\$0	\$0	\$3,398	\$3,568	\$3,925
3		Miscellaneous	\$53,375	\$58,879	\$30,839	\$50,277	\$0	\$0	\$0
7		Office Cleaning	\$0	\$0	\$0	\$0	\$6,372	\$7,034	\$7,697
9		Conferences and Workshops	\$0	\$0	\$9,000	\$8,759	\$14,655	\$15,292	\$16,821
10		Legal & Professional Fees	\$12,600	\$7,700	\$12,500	\$0	\$11,681	\$12,849	\$14,124
42		MAINTENANCE COSTS	\$6,770	\$9,763	\$22,268	\$1,945	\$32,913	\$35,692	\$38,523
1		Maintenance of Buildings	\$0	\$0	\$0	\$0	\$7,136	\$7,136	\$7,136
2		Maintenance of Grounds	\$0	\$0	\$0	\$0	\$1,572	\$1,945	\$2,135
3		Furniture and Equipment	\$0	\$23	\$12,068	\$0	\$13,725	\$15,091	\$16,590
4		Vehicles	\$6,770	\$9,741	\$10,200	\$1,945	\$10,480	\$11,520	\$12,662
43		TRAINING	\$675	\$13,342	\$14,600	\$12,980	\$18,998	\$20,438	\$21,699
1		Course Costs	\$0	\$0	\$0	\$0	\$5,310	\$5,310	\$5,310
5		Miscellaneous	\$675	\$13,342	\$14,600	\$12,980	\$13,688	\$15,129	\$16,389
46		PUBLIC UTILITIES	\$38,728	\$82,851	\$39,870	\$11,337	\$33,871	\$33,871	\$33,871
4		Telephone	38728.14	\$82,851	\$39,870	\$11,337	\$27,653	\$27,653	\$27,653
8		Cable/Internet Services	\$0	\$0	\$0	\$0	\$6,219	\$6,219	\$6,219
48		CONTRACTS & CONSULTANCIES	\$0	\$0	\$0	\$547	\$20,321	\$22,353	\$24,606
5		Payment for Security Services	\$0	\$0	\$0	\$547	\$20,321	\$22,353	\$24,606
TOTAL RECURRENT EXPENDITURE			\$2,056,008	\$1,781,191	\$2,302,115	\$1,939,966	\$2,435,356	\$2,464,670	\$2,488,092

CAPITAL II EXPENDITURE

Act.	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 Forward Estimate
	1000 Furniture & Equipment	\$0	\$4,362	\$5,000	\$3,495	\$0	\$0	\$0
	1002 Purchase of Computers	\$0	\$5,000	\$5,000	\$4,563	\$0	\$0	\$0
	9000 Purchase of Furniture & Equipment	\$0	\$0	\$0	\$0	\$5,500	\$6,000	\$6,500
	9003 Purchase of Computers & Peripherals	\$0	\$0	\$0	\$0	\$5,500	\$6,000	\$6,500
TOTAL CAPITAL II EXPENDITURE		\$0	\$9,362	\$10,000	\$8,058	\$11,000	\$12,000	\$13,000

STAFFING RESOURCES

Positions	2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 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
TOTAL STAFFING	59	59	61	64	57	57	57

PROGRAMME PERFORMANCE INFORMATION							
Key Programme Strategies/Activities for 2022/23				Achievements 2022/23			
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. Implement a Code of Ethics in line with international auditing standards. Roll out updated audit manual(s) in line with international auditing standards.				The ACT is currently awaiting approval. This is an ongoing process. Currently conducting training every Friday. Code of Ethics in line with International standards already accepted. Currently working on the completion of all manuals in line with international standards.			
Key Programmes Strategies/Activities for 2023/24 (aimed at improving performance)							
Training of PAC members in the role and mandate of the OAG and using and understanding audit reports. Deliver presentations for media on the roles and functions of the OAG. Also, to include understanding and interpretation of reports. Preparation of OAG draft communication strategy to include media relations. Deliver an improved, independent, OAG IT environment.							
KEY PERFORMANCE INDICATORS	2020/21 Actual	2021/22 Actual	2022/23 Budget Estimate	2022/23 Revised Estimate	2023/24 Budget Estimate	2024/25 Forward Estimate	2025/26 Forward Estimate
Output Indicators (Measures what has been/will be produced or delivered by the programme)							
Number of audits completed in a year	12	31	40	31	32	13	13
Number of recommendations made							
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							
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							