

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 that directly relates to the Executive's performance.								
PROGRAMME EXPENDITURE SUMMARY								
No.	Programme	2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 Forward Estimate
019	AUDITOR GENERAL	\$1,790,553	\$1,972,684	\$2,446,328	\$1,815,855	\$2,231,208	\$2,504,815	\$2,504,604
	Recurrent Expenditure	\$1,781,191	\$1,963,039	\$2,435,328	\$1,781,391	\$2,221,008	\$2,494,615	\$2,494,404
	Capital II Expenditure	\$9,362	\$9,645	\$11,000	\$34,464	\$10,200	\$10,200	\$10,200
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET CEILING	\$1,790,553	\$1,972,684	\$2,446,328	\$1,815,855	\$2,231,208	\$2,504,815	\$2,504,604
	Recurrent Expenditure	\$1,781,191	\$1,963,039	\$2,435,328	\$1,781,391	\$2,221,008	\$2,494,615	\$2,494,404
	Capital II Expenditure	\$9,362	\$9,645	\$11,000	\$34,464	\$10,200	\$10,200	\$10,200
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY OF RECURRENT EXPENDITURE								
		2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 Forward Estimate
	230: PERSONAL EMOLUMENTS	\$1,509,821	\$1,774,401	\$2,041,356	\$1,543,266	\$1,737,270	\$1,973,406	\$1,937,234
	231: TRAVEL & SUBSISTENCE	\$45,133	\$27,208	\$99,432	\$35,944	\$142,738	\$127,615	\$127,615
	340: MATERIALS & SUPPLIES	\$38,339	\$62,376	\$114,912	\$87,497	\$157,241	\$201,869	\$221,033
	341: OPERATING COSTS	\$81,942	\$71,622	\$73,536	\$42,159	\$66,538	\$72,494	\$75,530
	342: MAINTENANCE COSTS	\$9,763	\$1,896	\$32,916	\$23,097	\$40,260	\$41,503	\$41,246
	343: TRAINING	\$13,342	\$11,681	\$18,996	\$6,596	\$16,750	\$18,519	\$20,465
	346: PUBLIC UTILITIES	\$82,851	\$10,412	\$33,864	\$19,628	\$37,858	\$34,603	\$43,778
	348: CONTRACTS & CONSULTANCY	\$0	\$3,443	\$20,316	\$23,204	\$22,353	\$24,606	\$27,503
	TOTAL RECURRENT EXPENDITURE	\$1,781,191	\$1,963,039	\$2,435,328	\$1,781,391	\$2,221,008	\$2,494,615	\$2,494,404
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 revised edition Finance and Audit Reform Act 2020.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION									
RECURRENT EXPENDITURE									
SH No.	Item	Details of Expenditure	2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 Forward Estimate
30 PERSONAL EMOLUMENTS			\$1,509,821	\$1,774,401	\$2,041,356	\$1,543,266	\$1,737,270	\$1,973,406	\$1,937,234
1	Salaries		\$1,443,921	\$1,693,431	\$1,927,836	\$1,469,137	\$1,591,131	\$1,828,003	\$1,793,631
2	Allowances		\$14,920	\$17,369	\$23,424	\$17,567	\$54,918	\$54,568	\$52,768
4	Social Security		\$50,980	\$63,601	\$83,928	\$54,020	\$85,221	\$84,835	\$84,835
5	Honorarium		\$0	\$0	\$6,168	\$542	\$6,000	\$6,000	\$6,000
6	Ex-gratia Payment to Staff		\$0	\$0	\$0	\$2,000	\$0	\$0	\$0
31 TRAVEL AND SUBSISTENCE			\$45,133	\$27,208	\$99,432	\$35,944	\$142,738	\$127,615	\$127,615
2	Mileage Allowance		\$135	\$657	\$20,592	\$2,988	\$28,738	\$28,738	\$28,738
3	Subsistence Allowance		\$29,233	\$15,607	\$41,796	\$25,597	\$54,000	\$56,400	\$56,400
5	Other Travel Expenses		\$15,764	\$10,945	\$37,044	\$7,359	\$60,000	\$42,477	\$42,477
40 MATERIAL AND SUPPLIES			\$38,339	\$62,376	\$114,912	\$87,497	\$157,241	\$201,869	\$221,033
1	Office Supplies		\$11,711	\$19,902	\$27,264	\$24,591	\$45,841	\$50,521	\$50,982
3	Medical Supplies		\$0	\$0	\$2,928	\$704	\$4,006	\$4,407	\$4,847
4	Uniforms		\$0	\$21,262	\$16,356	\$10,068	\$24,750	\$24,329	\$27,051
5	Household Sundries		\$18,138	\$18,326	\$14,172	\$18,449	\$21,733	\$23,699	\$27,893
6	Food		\$0	\$193	\$35,400	\$14,691	\$24,381	\$74,095	\$82,540
14	Computer Supplies		\$0	\$0	\$0	\$2,110	\$10,150	\$0	\$0
15	Office Equipment		\$0	\$330	\$7,644	\$12,741	\$9,000	\$8,546	\$9,536
23	Printing Services		\$8,490	\$2,363	\$9,876	\$4,037	\$15,630	\$14,637	\$16,355
33	Advertisement and Marketing Supplies		\$0	\$0	\$1,272	\$106	\$1,750	\$1,635	\$1,828
41 OPERATING COSTS			\$81,942	\$71,622	\$73,536	\$42,159	\$66,538	\$72,494	\$75,530
1	Fuel		\$15,362	\$16,947	\$37,440	\$24,210	\$41,841	\$46,688	\$46,688
2	Advertising		\$0	\$0	\$3,396	\$283	\$3,568	\$3,925	\$4,387
3	Miscellaneous		\$58,879	\$46,251	\$0	\$0	\$0	\$0	\$0
7	Office Cleaning		\$0	\$1,125	\$6,372	\$6,906	\$8,280	\$7,745	\$8,656
9	Conferences and Workshops		\$0	\$7,299	\$14,652	\$9,787	\$0	\$0	\$0
10	Legal & Professional Fees		\$7,700	\$0	\$11,676	\$973	\$12,849	\$14,136	\$15,800
42 MAINTENANCE COSTS			\$9,763	\$1,896	\$32,916	\$23,097	\$40,260	\$41,503	\$41,246
1	Maintenance of Buildings		\$0	\$0	\$7,140	\$1,527	\$7,136	\$7,976	\$8,900
2	Maintenance of Grounds		\$0	\$250	\$1,572	\$1,606	\$1,863	\$4,266	\$1,128
3	Furniture and Equipment		\$23	\$0	\$13,728	\$1,224	\$15,091	\$16,600	\$18,556
4	Vehicles		\$9,741	\$1,646	\$10,476	\$18,740	\$11,520	\$12,662	\$12,662
5	Computer Hardware		\$0	\$0	\$0	\$0	\$3,650	\$0	\$0
6	Computer Software		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
43 TRAINING			\$13,342	\$11,681	\$18,996	\$6,596	\$16,750	\$18,519	\$20,465
1	Course Costs		\$0	\$190	\$5,304	\$1,835	\$5,310	\$5,935	\$6,622
3	Examination Fees		\$0	\$0	\$0	\$0	\$11,440	\$12,584	\$13,842
5	Miscellaneous		\$13,342	\$11,491	\$13,692	\$4,761	\$0	\$0	\$0
46 PUBLIC UTILITIES			\$82,851	\$10,412	\$33,864	\$19,628	\$37,858	\$34,603	\$43,778
4	Telephone		\$82,851	\$10,412	\$27,648	\$16,728	\$31,640	\$27,653	\$36,022
8	Cable/Internet Services		\$0	\$0	\$6,216	\$2,900	\$6,219	\$6,951	\$7,756
48 CONTRACTS & CONSULTANCIES			\$0	\$3,443	\$20,316	\$23,204	\$22,353	\$24,606	\$27,503
5	Payment for Security Services		\$0	\$3,443	\$20,316	\$23,204	\$22,353	\$24,606	\$27,503
TOTAL RECURRENT EXPENDITURE			\$1,781,191	\$1,963,039	\$2,435,328	\$1,781,391	\$2,221,008	\$2,494,615	\$2,494,404
CAPITAL II EXPENDITURE									
Act.	Description		2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 Forward Estimate
	1000 Furniture & Equipment		\$4,362	\$5,082	\$0	\$0	\$0	\$0	\$0
	1002 Purchase of Computers		\$5,000	\$4,563	\$0	\$0	\$0	\$0	\$0
	9000 Purchase of Furniture & Equipment		\$0	\$0	\$5,500	\$4,340	\$5,100	\$5,100	\$5,100
	9003 Purchase of Computers & Peripherals		\$0	\$0	\$5,500	\$30,124	\$5,100	\$5,100	\$5,100
TOTAL CAPITAL II EXPENDITURE			\$9,362	\$9,645	\$11,000	\$34,464	\$10,200	\$10,200	\$10,200
STAFFING RESOURCES									
Positions			2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 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
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TOTAL STAFFING			59	59	61	64	57	57	57

PROGRAMME PERFORMANCE INFORMATION							
Key Programme Strategies/Activities for 2023/24				Achievements 2023/24			
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.				This was accomplished via a stakeholder engagement initiative.			
Key Programmes Strategies/Activities for 2024/25 (aimed at improving performance)							
GSAI Global SAI accountability initiative- Development and improvement of work quality and performance. PESA Professional education for SAI auditors- Develop SAI competence. Internal and external training.							
KEY PERFORMANCE INDICATORS	2021/22 Actual	2022/23 Actual	2023/24 Budget Estimate	2023/24 Revised Estimate	2024/25 Budget Estimate	2025/26 Forward Estimate	2026/27 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 ongoing	32 ongoing	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							