

AUDITOR GENERAL

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SECTION 1: MINISTRY SUMMARY								
VISION:								
An independent, respected, and expert institution serving the Public 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 funds and all property for the benefit of all Belizeans.								
STRATEGIC PRIORITIES:								
Outcome 1: Enhanced independence of OAGB.								
Outcome 2: Improved Management of Public Resources								
Outcome 3: Timely preparation and submission of financial statements by the Accountant General.								
The successful implementation of this plan depends on the collaboration and dedication of OAGB's staff as well as the continued support of the Office of the Auditor General of Belize's strategic plan 2026-2030 sets a clear roadmap for enhancing independence, strengthening governance, and improving audit quality and internal capacities. The Strategic Plan demonstrates a steadfast commitment to upholding international standards and best practices, ensuring transparency and accountability in the management of public resources.								
PROGRAMME EXPENDITURE SUMMARY								
No.	Programme	2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 Forward Estimate
019	AUDITOR GENERAL	\$2,180,477	\$2,250,340	\$2,594,357	\$2,486,065	\$3,052,681	\$2,726,944	\$2,734,301
	Recurrent Expenditure	\$2,144,883	\$2,237,866	\$2,560,502	\$2,394,006	\$2,963,579	\$2,677,062	\$2,684,419
	Capital II Expenditure	\$35,594	\$12,474	\$33,855	\$92,059	\$89,102	\$49,882	\$49,882
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET CEILING	\$2,180,477	\$2,250,340	\$2,594,357	\$2,486,065	\$3,052,681	\$2,726,944	\$2,734,301
	Recurrent Expenditure	\$2,144,883	\$2,237,866	\$2,560,502	\$2,394,006	\$2,963,579	\$2,677,062	\$2,684,419
	Capital II Expenditure	\$35,594	\$12,474	\$33,855	\$92,059	\$89,102	\$49,882	\$49,882
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY OF RECURRENT EXPENDITURE								
		2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 Forward Estimate
230 :	PERSONAL EMOLUMENTS	\$1,902,622	\$1,944,072	\$1,984,507	\$1,950,697	\$2,393,731	\$2,195,139	\$2,102,481
231 :	TRAVEL & SUBSISTENCE	\$31,375	\$27,076	\$201,085	\$143,358	\$175,708	\$127,741	\$215,383
340 :	MATERIAL & SUPPLIES	\$101,074	\$129,709	\$159,170	\$128,155	\$152,765	\$173,628	\$149,001
341 :	OPERATING COSTS	\$38,263	\$23,433	\$86,240	\$56,834	\$86,633	\$49,240	\$86,240
342 :	MAINTENANCE COSTS	\$21,348	\$61,071	\$34,555	\$22,789	\$34,082	\$36,369	\$36,369
343 :	TRAINING	\$6,854	\$15,376	\$19,090	\$10,480	\$44,940	\$19,090	\$19,090
346 :	PUBLIC UTILITIES	\$18,824	\$15,202	\$39,165	\$28,060	\$39,120	\$39,165	\$39,165
347 :	CONTRIBUTIONS & SUBSCRIPTIONS	\$0	\$0	\$13,200	\$31,763	\$13,200	\$13,200	\$13,200
348 :	CONTRACTS & CONSULTANCIES	\$24,523	\$21,927	\$23,490	\$21,870	\$23,400	\$23,490	\$23,490
	TOTAL RECURRENT EXPENDITURE	\$2,144,883	\$2,237,866	\$2,560,502	\$2,394,006	\$2,963,579	\$2,677,062	\$2,684,419
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	7	7	8	8	8
	Non-Established	7	6	2	2	1	1	1
	Statutory Appointments	0	0	0	0	0	0	0
	TOTAL STAFFING	59	59	59	59	59	59	59

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 No.	Details of Expenditure	2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 Forward Estimate
30		PERSONAL EMOLUMENTS	\$1,902,622	\$1,944,072	\$1,984,507	\$1,950,697	\$2,393,731	\$2,195,139	\$2,102,481
	1	Salaries	\$1,814,730	\$1,849,540	\$1,846,160	\$1,838,538	\$2,251,732	\$1,834,110	\$1,695,090
	2	Allowances	\$21,934	\$27,521	\$55,538	\$38,818	\$55,538	\$274,976	\$320,976
	4	Social Security	\$63,929	\$62,862	\$76,810	\$69,291	\$80,461	\$80,053	\$80,415
	5	Honorarium to Staff	\$28	\$4,150	\$6,000	\$4,050	\$6,000	\$6,000	\$6,000
	6	Ex-gratia Payment to Staff	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
31		TRAVEL & SUBSISTENCE	\$31,375	\$27,076	\$201,085	\$143,358	\$175,708	\$127,741	\$215,383
	1	Transport Allowance	\$0	\$0	\$50,400	\$30,390	\$31,500	\$20,400	\$34,000
	2	Mileage Allowance	\$1,754	\$1,591	\$3,245	\$5,967	\$1,404	\$3,245	\$3,245
	3	Subsistence Allowance	\$24,313	\$17,427	\$69,480	\$49,015	\$66,000	\$32,480	\$72,480
	4	Other Travel Expenses (Foreign)	\$0	\$0	\$500	\$1,462	\$500	\$500	\$500
	5	Other Travel Expenses (Local)	\$5,308	\$8,057	\$5,760	\$3,229	\$5,760	\$8,640	\$8,640
	21	Hotel (Local)	\$0	\$0	\$34,200	\$25,164	\$33,750	\$19,200	\$18,200
	22	Airfare (Local)	\$0	\$0	\$17,856	\$13,599	\$17,250	\$6,832	\$12,824
	23	Bus Fares (local)	\$0	\$0	\$3,456	\$4,518	\$3,344	\$3,456	\$3,456
	24	Taxi Fares (local)	\$0	\$0	\$2,304	\$1,652	\$2,300	\$2,304	\$2,304
	25	Water Travel Fares (local)	\$0	\$0	\$5,184	\$3,114	\$5,200	\$5,184	\$5,184
	31	Hotel (Foreign)	\$0	\$0	\$0	\$0	\$0	\$6,800	\$16,800
	32	Airfare (Foreign)	\$0	\$0	\$0	\$0	\$0	\$10,000	\$22,000
	33	Bus Fares (Foreign)	\$0	\$0	\$1,000	\$600	\$1,000	\$1,000	\$1,000
	34	Taxi Fares (Foreign)	\$0	\$0	\$2,500	\$1,528	\$2,500	\$2,500	\$2,500
	35	Water Travel Fares (Foreign)	\$0	\$0	\$1,000	\$600	\$1,000	\$1,000	\$1,000
	39	Subsistence (Per Diem Foreign)	\$0	\$0	\$4,200	\$2,520	\$4,200	\$4,200	\$2,250
40		MATERIAL & SUPPLIES	\$101,074	\$129,709	\$159,170	\$128,155	\$152,765	\$173,628	\$149,001
	1	Office Supplies	\$27,328	\$12,989	\$15,873	\$10,242	\$15,727	\$16,667	\$17,501
	3	Medical Supplies	\$579	\$435	\$981	\$739	\$968	\$981	\$981
	4	Uniforms	\$11,298	\$26,752	\$26,550	\$19,974	\$26,550	\$6,550	\$26,550
	5	Household Sundries	\$20,858	\$20,413	\$21,206	\$17,520	\$21,170	\$21,559	\$23,380
	6	Food	\$14,663	\$21,192	\$49,914	\$36,995	\$49,925	\$86,576	\$38,613
	14	Purchase of computers supplies	\$5,248	\$13,354	\$12,967	\$19,667	\$12,945	\$13,615	\$14,296
	15	Purchase of Other Equipment	\$16,228	\$32,847	\$5,400	\$4,863	\$5,400	\$5,400	\$5,400
	23	Printing Services	\$4,871	\$1,189	\$15,630	\$9,718	\$15,630	\$15,630	\$15,630
	30	Postal Mails_Parcel Supplies	\$0	\$278	\$2,400	\$1,524	\$200	\$2,400	\$2,400
	33	Advertisement and Marketing Supplies	\$0	\$0	\$1,750	\$876	\$1,750	\$1,750	\$1,750
	35	Flags, Wreaths, and Nationhood Materials	\$0	\$259	\$2,500	\$3,637	\$2,500	\$2,500	\$2,500
	36	Purchase of Decorative Items	\$0	\$0	\$4,000	\$2,400	\$0	\$0	\$0
41		OPERATING COSTS	\$38,263	\$23,433	\$86,240	\$56,834	\$86,633	\$49,240	\$86,240
	1	Operating cost - fuel	\$23,292	\$16,808	\$63,677	\$42,441	\$63,570	\$26,677	\$63,677
	2	Advertisement and Marketing Services	\$0	\$0	\$3,568	\$1,782	\$3,568	\$3,568	\$3,568
	7	Operating cost - Operating cost - office	\$6,375	\$6,625	\$6,495	\$6,322	\$6,495	\$6,495	\$6,495
	9	Operating cost - conference & workshops	\$8,596	\$0	\$0	\$0	\$0	\$0	\$0
	10	Legal & Professional Fees	\$0	\$0	\$12,500	\$6,216	\$12,500	\$12,500	\$12,500
	27	Bank fees & Service Charge	\$0	\$0	\$0	\$73	\$500	\$0	\$0
42		MAINTENANCE COSTS	\$21,348	\$61,071	\$34,555	\$22,789	\$34,082	\$36,369	\$36,369
	1	Maintenance of Buildings	\$1,022	\$535	\$8,400	\$4,356	\$8,400	\$8,400	\$8,400
	2	Maintenance of Grounds	\$1,775	\$5,739	\$1,800	\$1,044	\$1,800	\$1,800	\$1,800
	3	Repairs & Maintenance of furniture & equipment	\$80	\$44	\$4,214	\$1,814	\$4,200	\$6,028	\$6,028
	4	Repairs & Maintenance of vehicles	\$18,471	\$19,929	\$12,885	\$11,473	\$12,430	\$12,885	\$12,885
	5	Maintenance of computer - hardware	\$0	\$31,782	\$3,628	\$2,026	\$3,626	\$3,628	\$3,628
	6	Maintenance of computer - software	\$0	\$3,042	\$3,628	\$2,076	\$3,626	\$3,628	\$3,628
43		TRAINING	\$6,854	\$15,376	\$19,090	\$10,480	\$44,940	\$19,090	\$19,090
	1	Course Costs	\$3,234	\$0	\$7,650	\$4,062	\$33,500	\$7,650	\$7,650
	3	Examination Fees	\$0	\$15,376	\$11,440	\$6,418	\$11,440	\$11,440	\$11,440
	5	Training - miscellaneous	\$3,620	\$0	\$0	\$0	\$0	\$0	\$0
46		PUBLIC UTILITIES	\$18,824	\$15,202	\$39,165	\$28,060	\$39,120	\$39,165	\$39,165
	4	Telephone	\$16,253	\$12,643	\$31,845	\$22,861	\$31,800	\$31,845	\$31,845
	8	Cable/Internet Services	\$2,571	\$2,559	\$7,320	\$5,199	\$7,320	\$7,320	\$7,320
47		CONTRIBUTIONS & SUBSCRIPTIONS	\$0	\$0	\$13,200	\$31,763	\$13,200	\$13,200	\$13,200
	1	Caribbean Grants to organizations	\$0	\$0	\$3,000	\$7,824	\$3,000	\$3,000	\$3,000
	4	Contributions & subscription to other international org	\$0	\$0	\$10,200	\$23,939	\$10,200	\$10,200	\$10,200
48		CONTRACTS & CONSULTANCIES	\$24,523	\$21,927	\$23,490	\$21,870	\$23,400	\$23,490	\$23,490
	5	Payment for Security Services	\$24,522.7	\$21,927	\$23,490	\$21,870	\$23,400	\$23,490	\$23,490
TOTAL RECURRENT EXPENDITURE			\$2,144,883	\$2,237,866	\$2,560,502	\$2,394,006	\$2,963,579	\$2,677,062	\$2,684,419
CAPITAL II EXPENDITURE									
Act.	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 Forward Estimate	
9000	Purchase of Furniture and Other Office Equipment	\$5,470	\$3,474	\$0	\$8,044	\$20,000	\$24,941	\$24,941	
9003	Purchase of Computers & Peripherals	\$30,124	\$9,000	\$33,855	\$84,015	\$69,102	\$24,941	\$24,941	
TOTAL CAPITAL II EXPENDITURE		\$35,594	\$12,474	\$33,855	\$92,059	\$89,102	\$49,882	\$49,882	
STAFFING RESOURCES									
Positions	2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 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	7	7	8	8	8		
Non-Established	7	6	2	2	1	1	1		
Statutory Appointments	0	0	0	0	0	0	0		
TOTAL STAFFING	59	59	59	59	59	59	59		

PROGRAMME PERFORMANCE INFORMATION							
Key Programme Strategies/Activities for 2025/26				Achievements 2025/26			
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. Engage with the Strategy, Performance Measurement and Reporting initiative supported by INTOSAI Development Initiative				GSAI Global SAI accountability initiative- Completed phase 1 of the GSAI Project . Seven officers successfully completed the examination to become IDI certified auditors in the first cohort, which included two in Trainings Undertaken: Good Governance, Strategic plan and operational plan, Illicit Finance and Money Laundering Course,			
Key Programmes Strategies/Activities for 2026/27 (aimed at improving performance)							
Strategic Focus Areas 1: Institutional Independence, Stakeholder Engagement and Communication, HR and Professional Development, and Internal Governance. Strategic Focus Areas 2: Enhanced Audit Quality and Capacity, and ICT and Digitalization. Strategic Focus Area 3: Stakeholder engagement and Communication.							
KEY PERFORMANCE INDICATORS	2023/24 Actual	2024/25 Actual	2025/26 Budget Estimate	2025/26 Projected Out-Turn	2026/27 Budget Estimate	2027/28 Forward Estimate	2028/29 Forward Estimate
Output Indicators (Measures what has been/will be produced or delivered by the programme)							
Number of audits completed in a year	10	7	23	4	25	13	13
Number of recommendations made	140 plus	51 plus SF	150	79	260	150	150
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	10	7	23	4	22	13	13
Percentage of audit reports tabled (laid on the table) by the National Assembly	1%	1%	1%	1%	100%	100%	100%
Number of audit recommendations implemented	33	-	-	-	18	100	100