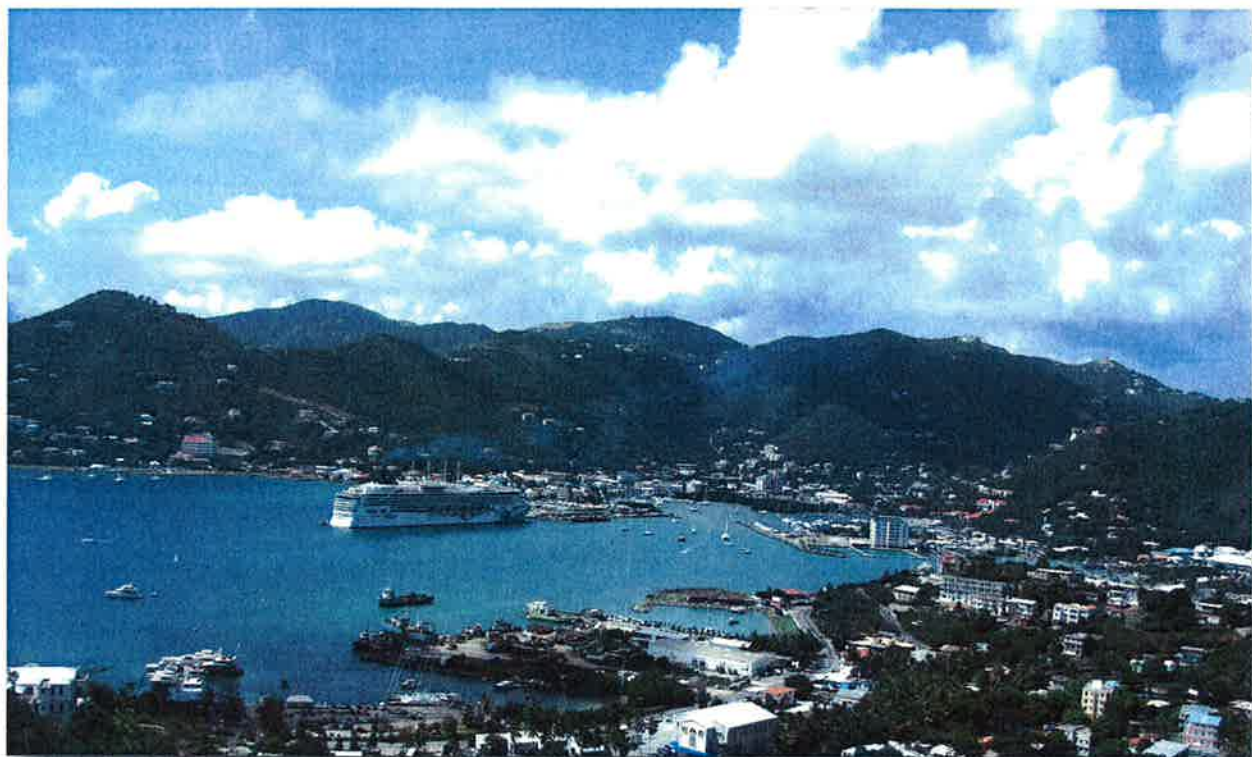


Government of The Virgin Islands



AUDIT
OFFICE



REPORT OF THE AUDITOR GENERAL
For the Year Ended 31st December 2009

"TOWARDS GREATER ACCOUNTABILITY"

GOVERNMENT OF THE VIRGIN ISLANDS



**AUDIT
OFFICE**

REPORT OF THE AUDITOR GENERAL

For The Year Ended 31 December 2009

"TOWARDS GREATER ACCOUNTABILITY"

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**GOVERNMENT OF THE VIRGIN ISLANDS
OFFICE OF THE AUDITOR GENERAL**

**P.O. Box 174, Road Town, Tortola, Virgin Islands
Telephone: (284) 468-4144, Facsimile: (284) 468-4148**

Honourable Ralph T. O'Neal
Premier and Minister of Finance
Ministry of Finance
Road Town, Tortola
Virgin Islands

11 October 2011

Sir,

I forward herewith, my Report on the Accounts of the Government of the Virgin Islands for the year ended 31 December 2009, in accordance with the provisions of Section 109(3) of the Virgin Islands (Constitution) Order 2007.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by 'M' and 'W'.

Sonia M. Webster
Auditor General

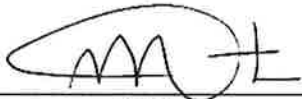
**GOVERNMENT OF THE VIRGIN ISLANDS
STATEMENT OF ASSETS AND LIABILITIES
AND ABSTRACT STATEMENT - 2009**

AUDIT CERTIFICATE

I have examined the Statement of Assets and Liabilities of the Government of the Virgin Islands as at 31 December 2009 and the Annual Abstract Statement for the year then ended, together with the relevant subsidiary Statements, in accordance with the provisions of Section 109(2) of the Virgin Islands (Constitution) Order 2007 and Section 11 of the Audit Act 2003.

My examination was conducted in accordance with generally accepted auditing standards, that relate to public accounts and included tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Except as otherwise stated in my Report on the audit of the Statements of Account for the year ended 31 December 2009, and subject to the comments, exceptions and reservations contained therein, in my opinion the Statements of Account present fairly the financial operations of the Government of the Virgin Islands for the year then ended.



Sonia M. Webster
Auditor General

11 October 2011

AUDIT MANDATE

1. The audit of the accounts of the Government of the Virgin Islands for the year ended 31 December 2009 was carried out in accordance with the provisions of Section 109 of the Virgin Islands (Constitution) Order 2007 and the Audit Act 2003, hereinafter referred to as the Act. The Act prescribes, inter alia, for the appointment, tenure of office, powers and duties of the Auditor General, for the submission of annual statements by the Accountant General, and for examination and audit of those statements.

2. The Statutory duties of the Auditor General, as contained in section 11, subsections (1) and section 14 of the Act, are as follows:

11. (1) The Auditor General, acting in accordance with section 109 of the Constitution, shall undertake an audit of the accounts of the House of Assembly and all Government departments and offices, including the Public Service Commission, for each financial year.

14. In performing his duties under this Act, the Auditor General shall, in particular, satisfy himself

- a. that funds have been used for purposes approved by law and for no other purposes;
- b. that each payment and receipt was made or received in accordance with the law;
- c. that adequate instructions have been given to ensure
 - (i) that money is collected, paid and accounted for in accordance with the law, and
 - (ii) that property is received, held, issued, sold, transferred, destroyed, and accounted for in accordance with the law,and that those instructions are being complied with; and
- d. that adequate records are being kept
 - (i) of the collection and payment of money; and
 - (ii) of the receipt, custody, issue, sale, transfer or destruction of property.

SUBMISSION AND TRANSMISSION OF ACCOUNTS

3. The complete accounts and related schedules for 2009 were received for audit on 7 May 2010. The final revised copies were received on 9 May 2011. They comprised of a Statement of Recurrent Expenditure, Statement of Development Expenditure, Statement of Recurrent Revenue, Statement of Development Revenue, Statement of Current Accounts, Statement of Advances, Statement of Public Debt, Statement of Funds, Statement of Deposits, Abstract Statement and Statement of Assets and Liabilities.

4. Section 11 of the Act prescribes, that the Auditor General shall cause the accounts to be examined and audited and shall, prepare and transmit to the Minister a report upon his examination and audit of all accounts relating to public moneys, stamps, securities, stores and other Government property, together with a copy of the Statement of Assets and Liabilities and the Annual Abstract Statement duly certified by him.

FINANCIAL INSTRUCTIONS

5. The necessary directions and instructions for the management of the financial and accounting activities of the government as stipulated in Section 14 (c) of the Act are provided by The Public Finance Management Regulations 2005 and any amendments thereto. It is supplemented by policy directives and circulars issued throughout the year by the Ministry of Finance.

SIGNIFICANT ACCOUNTING POLICIES

6. The accountings policies of the Government of the Virgin Islands are based on concepts embodied in the Audit Act 2003 and Public Finance Management Act 2004 and are applied on a basis consistent with government accounting procedures.

Cash Basis of Accounting

7. The financial statements and supporting schedules are prepared on the cash basis of accounting. Revenue is recorded when received in cash and expenses are recorded in the period payments are made.

Currency

8. Amounts in respect of currency in this Report are expressed in United States dollars, except where stated otherwise. Foreign currency amounts are valued at the year end exchange rates applied by the Government which are provided by the Ministry of Finance. Discrepancies of \$1 may appear in the Report because of the rounding of figures.

STATEMENT OF ASSETS AND LIABILITIES

Assets and Liabilities

9. Assets are made up of the Government's cash holdings and amounts receivable. Fixed assets owned by the Government such as land, roads, buildings, vehicles and equipment are not included in the Statement of Assets and Liabilities. Liabilities comprise Government's financial obligations to other governments and agencies.

10. The Statement submitted by the Accountant General is rearranged on page 3, in a straight-line configuration for comparative purposes. The public debt is not included in the Statement of Assets and Liabilities. Comments on the public debt are on page 29 of this report.

**GOVERNMENT OF THE VIRGIN ISLANDS
STATEMENT OF ASSETS AND LIABILITIES**

	2009	2008
	\$	\$
ASSETS		
Cash		
Cash at Bank	8,728,037	13,588,245
Certificates of Deposit and Savings	35,174,038	55,778,321
Total Cash	<u>43,902,075</u>	<u>69,366,566</u>
Advances and Current Accounts		
Advances Public Officers	1,431,055	1,583,420
Other Advances	3,654,462	13,890,818
Current Accounts	177,285	283,574
Total Advances and Current Accounts	<u>5,262,802</u>	<u>15,757,812</u>
Total Assets	<u>49,164,877</u>	<u>85,124,378</u>
LIABILITIES AND FUND BALANCES		
Deposits		
Postmaster Deposits	(6,963)	220,712
Other Deposits	19,197,986	29,087,641
Total Deposits	<u>19,191,023</u>	<u>29,308,353</u>
Other Funds		
Development Fund	(56,311,797)	(37,265,266)
Contingencies Fund	200,000	200,000
Emergency Disaster Fund	4,384,325	4,382,776
Transportation Improvement Network Fund	2,477,357	1,669,213
Car Loan Revolving Fund	666,918	640,171
Debt Service Fund	100,000	100,000
Loan Revolving Fund	100,000	100,000
Pension Fund	6,799,555	6,799,555
Reserve Fund	5,593,489	5,557,414
Repairs and Renewal Fund	600,000	600,000
Total Other Funds	<u>(35,390,153)</u>	<u>(17,216,138)</u>
Consolidated Fund	65,364,007	73,032,163
Total Liabilities and Fund Balances	<u>49,164,877</u>	<u>85,124,378</u>

CONSOLIDATED FUND

11. The Consolidated Fund supports the operating activity of the Government. Revenue received from various sources is paid into this fund and expenditure for recurrent activity drawn from there.

12. During the year the Consolidated Fund received revenue of \$268,644,829 and incurred expenditure of \$253,665,085. In addition, transfers totalling \$22,647,900 were made from the Consolidated Fund to the Development Fund. The net result at year's end was a deficit of (\$7,668,156). A summary of the Consolidated Fund's activity for 2009 is shown below.

	2009	2008
	\$	\$
Recurrent Activity		
Recurrent Revenue	268,644,829	278,580,199
Less: Recurrent Expenditure	(253,665,085)	(248,352,177)
Operating Surplus	<u>14,979,744</u>	<u>30,228,022</u>
Contributions to Other Funds		
Development Fund	(22,647,900)	(35,342,879)
Emergency/Disaster Fund	-	(1,000,000)
Pension Fund	-	(2,200,000)
Reserve Fund	-	(1,000,000)
Repairs and Renewals Fund	-	(200,000)
Total Fund Contributions	<u>(22,647,900)</u>	<u>(39,742,879)</u>
Consolidated Fund Surplus (Deficit)	<u>(7,668,156)</u>	<u>(9,514,857)</u>
Consolidated Fund Balance		
Balance at 1 January	73,032,163	82,547,020
Surplus (Deficit) for the year	(7,668,156)	(9,514,857)
Balance at 31 December	<u>65,364,007</u>	<u>73,032,163</u>

13. During 2009 the Consolidated Fund was unable to support all of its financing obligations approved through the House of Assembly. The authorised provision for transfer to the Development Fund was \$30,399,300. As noted above, only \$22,647,900 was actually transferred. This created a shortfall of \$7,751,400 in the Development Fund revenue. Similarly, the provisions to other the other funds totalling \$3,500,000 authorised for transfer were not executed.

14. Fluctuations of the Consolidated Fund balance over the past ten years are reflected below.

Year	Surplus/ (Deficit) \$	Consolidated Fund Balance \$
2000	16,807,512	96,703,452
2001	3,643,609	100,347,061
2002	(44,047,421)	56,299,640
2003	14,178,365	70,478,005
2004	7,264,185	77,742,190
2005	8,423,937	86,166,127
2006	(4,026,643)	82,139,484
2007	407,535	82,547,020
2008	(9,514,857)	73,032,163
2009	(7,668,156)	65,364,007

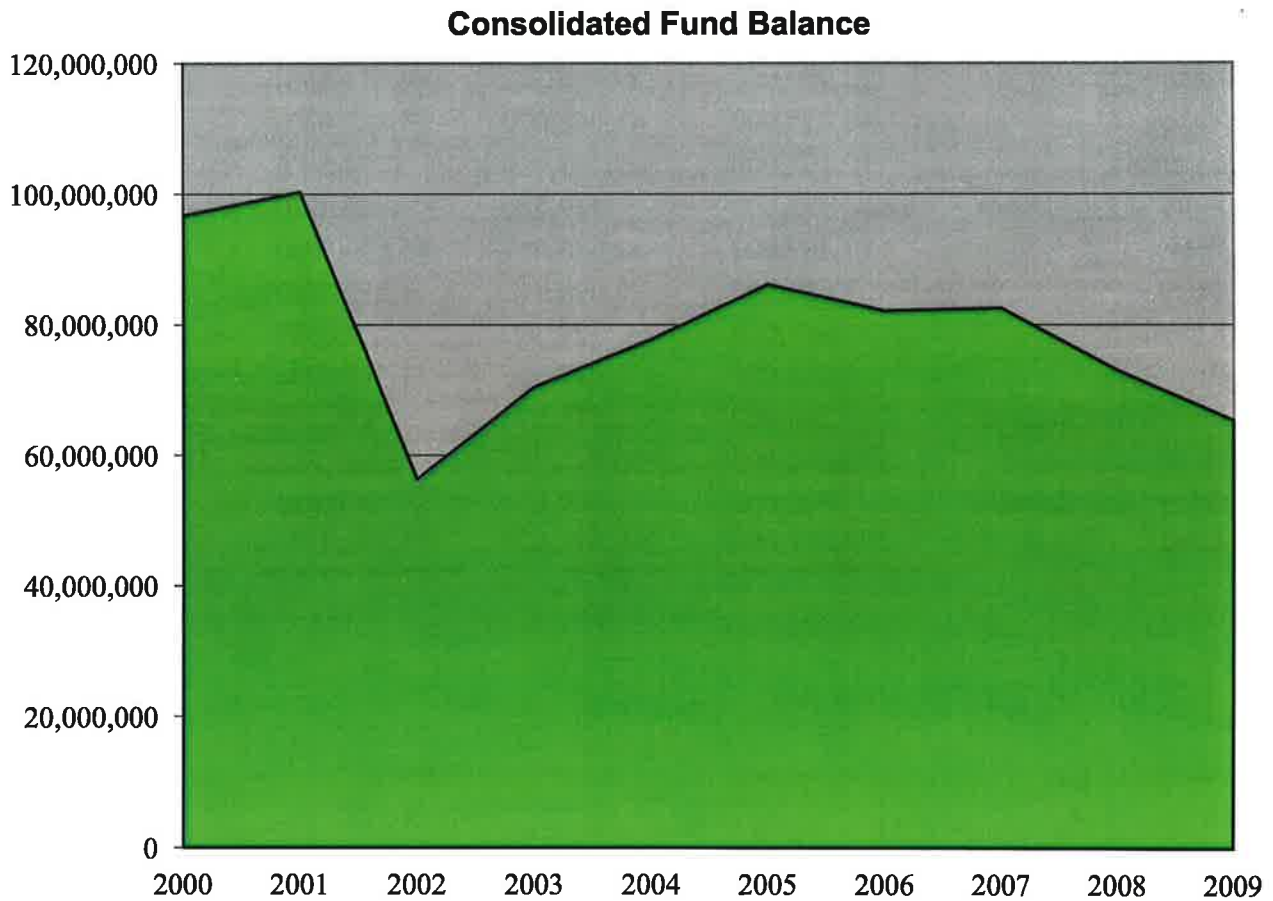


Diagram No. 1

RECURRENT REVENUE

15. The revenue records were examined to assess the completeness and accuracy of reported collections. All of the Government's major revenue collection offices and several of the smaller ones now use the electronic online receipting system that is linked to the Treasury Department. This system allows the Accountant General to keep abreast of the revenue collection and reporting activity throughout the service. As in previous years, the major complaint with respect to revenue collections had to do with posting delays and tardiness in reporting revenue.

16. In addition, despite the contractual arrangements in place to ensure that collections are regularly transported to the bank, cash security is still an ongoing issue. Lapses in this area have resulted in losses of Government revenue in 2009.

17. Recurrent revenue for 2009 was budgeted at \$279,841,000. Actual collections totalled \$268,644,829, which fell short of the budgeted amount by \$11,196,171 or 4.00% as shown below.

Revenue Head	Budgeted 2009 \$	Actual 2009 \$	Excess (Shortfall) \$	Actual 2008 \$
Import Duties	33,950,000	29,318,542	(4,631,458)	32,959,268
Taxes	48,895,000	43,046,070	(5,848,930)	43,713,430
Licences	10,102,000	9,347,460	(754,540)	9,690,615
Fines & Forfeitures	775,000	419,520	(355,480)	732,211
Fees	17,349,000	11,825,651	(5,523,349)	18,047,871
Sales	7,652,000	5,698,911	(1,953,089)	6,265,459
Rental	417,000	720,389	303,389	475,614
Royalties	1,625,000	77,316	(1,547,684)	72,121
Investment Income	240,000	575,574	335,574	699,381
Financial Services	158,236,000	166,845,762	8,609,762	164,896,132
Other Govt. Revenue	600,000	769,634	169,634	1,028,097
Total	<u>279,841,000</u>	<u>268,644,829</u>	<u>(11,196,171)</u>	<u>278,580,199</u>

18. The diagrams below show the apportionment of revenue collected in 2009 and 2008 by Financial Services, Inland Revenue, Customs and a combination of the remaining departments.

Revenue 2009

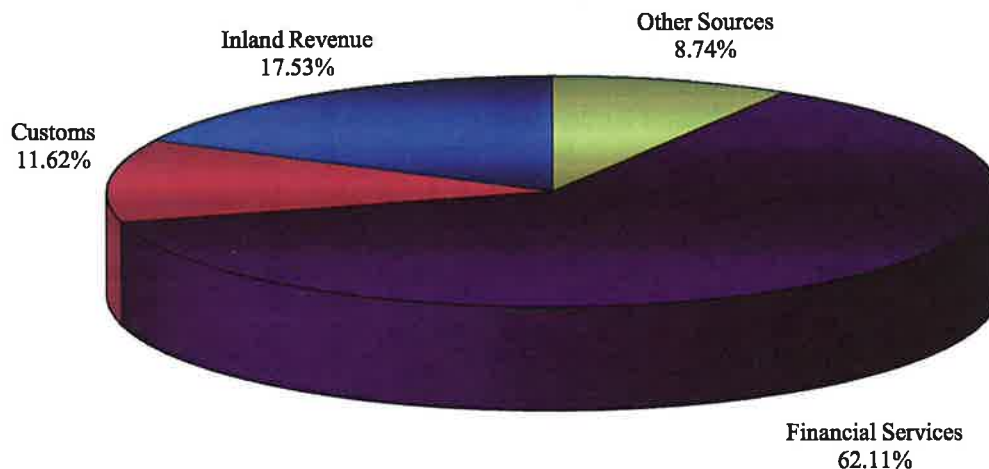


Diagram No.2

Revenue 2008

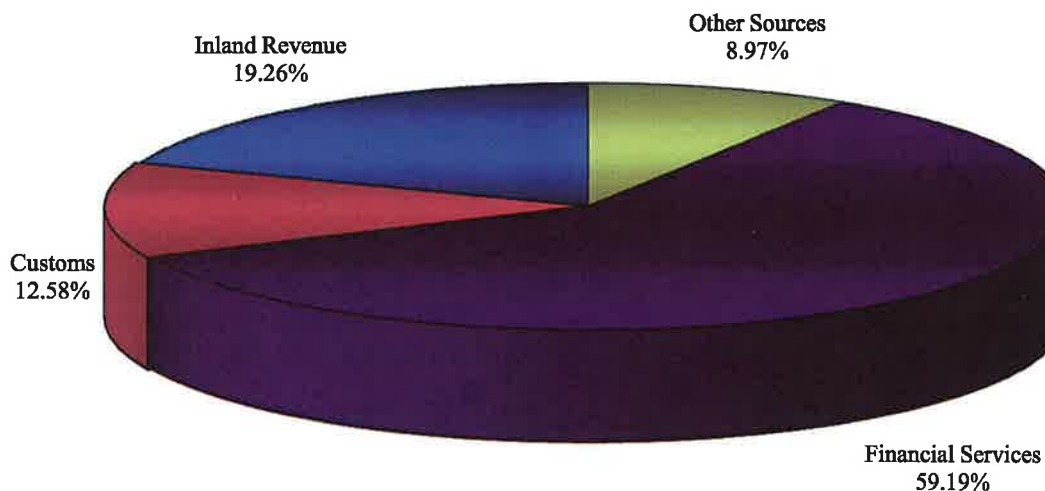


Diagram No.3

19. Most of the revenue heads suffered under collection of revenue in 2009. This resulted in a decline of the total revenue collection of 3.57% when compared to 2008.

20. The Financial Service Commission collects revenue on behalf of the Government which is paid into a joint trust account and transferred to the Government's Consolidated Fund quarterly. During 2009 an amount of 166,845,762 was transferred into the Consolidated Fund from the said trust account. This represented 62.11% of the Government's overall intake.

21. Revenue collections in both Inland Revenue and Customs declined in 2009.

22. The collection trends of the three major revenue sources (Financial Services, Inland Revenue and Customs) from 2000-2009 are illustrated in the chart below and a comparative summary of the actual revenue for 2008 and 2009 is provided in the table that follows.

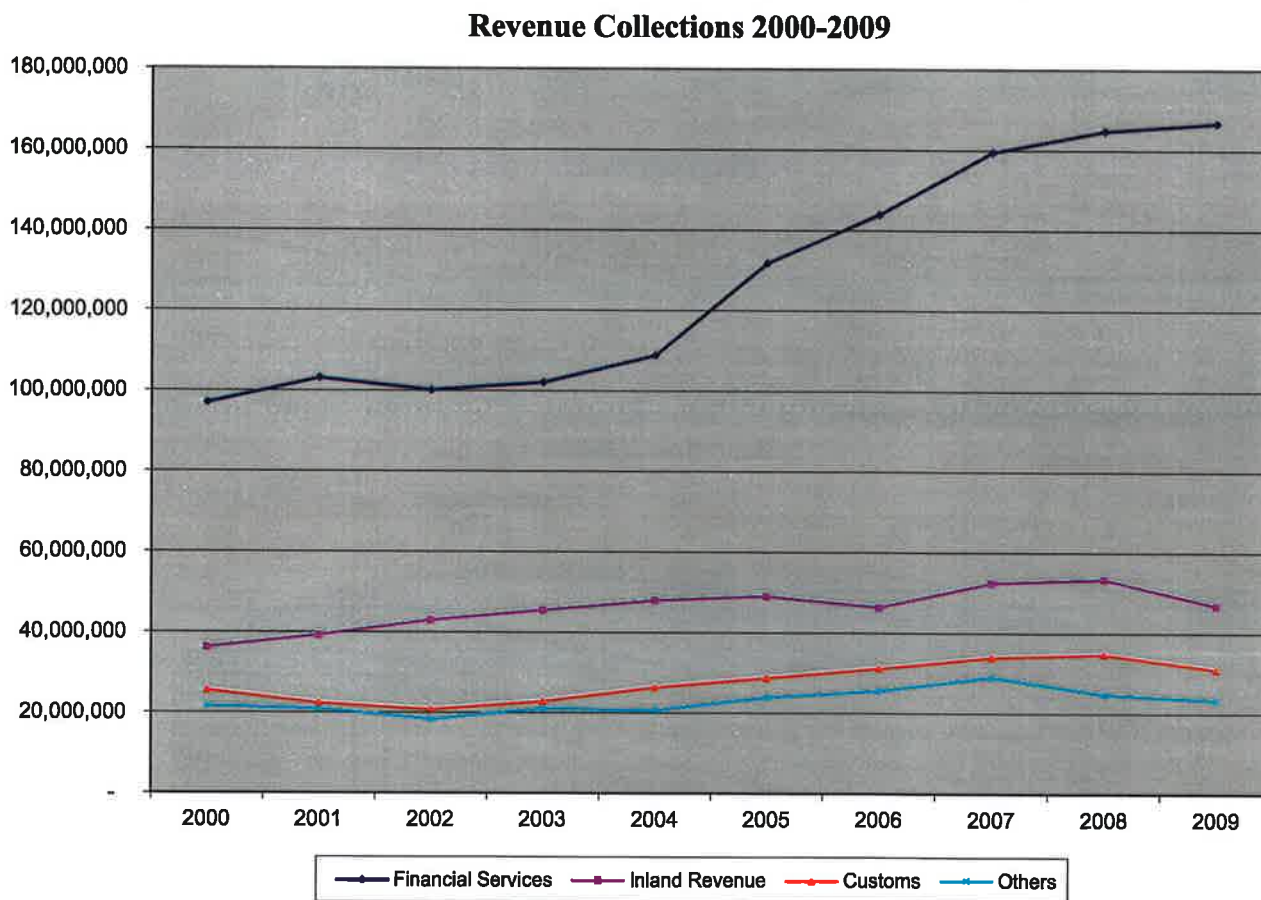


Diagram No. 4

23. The revenue comparison table below shows collections for 2009 and 2008 and the variance and further demonstrates the decline in collections when compared to the previous year.

COMPARATIVE REVENUE SUMMARY

Sources of Revenue	2009	2008	\$	%
	Actual	Actual	Increase	Increase
Import Duty	29,318,542	32,959,268	(3,640,726)	(11.05%)
Property Taxes	2,314,643	2,408,372	(93,729)	(3.89%)
Corporate & Personal Income Taxes	478,333	1,314,689	(836,356)	(63.62%)
Payroll Taxes	36,688,834	35,489,268	1,199,566	3.38%
Hotel Accommodation Taxes	3,223,306	4,140,051	(916,745)	(22.14%)
Other Taxes	340,954	361,050	(20,096)	(5.57%)
Drivers and Vehicles Licenses	1,701,817	1,639,997	61,820	3.77%
Work Permits	4,990,570	5,066,320	(75,750)	(1.50%)
Cruising Permits	1,137,912	1,393,797	(255,885)	(18.36%)
Other Licenses and Permits	518,704	613,159	(94,455)	(15.40%)
Judiciary Fines & Forfeitures	277,527	578,387	(300,860)	(52.02%)
Trade Licenses	536,285	526,706	9,579	1.82%
Customs & Immigration Services	596,124	525,071	71,053	13.53%
Water and Sewerage	4,645,361	5,199,933	(554,572)	(10.66%)
Postal Stamp Sales	3,183,938	3,780,045	(596,107)	(15.77%)
Other Postal Revenue	294,618	330,882	(36,264)	(10.96%)
Sale of Land	85,989	170,866	(84,877)	(49.67%)
Rent of Government Property	617,707	355,514	262,193	73.75%
Telecommunication Royalties	7	23,703	(23,696)	(99.97%)
Interest on Investment	575,574	699,381	(123,807)	(17.70%)
Mooring and Berthing Fees	369,058	134,094	234,964	175.22%
Nationality Fees	732,838	765,372	(32,534)	(4.25%)
Stamp Duty	4,144,769	10,038,712	(5,893,943)	(58.71%)
Sale of Forms & Publications	529,590	493,990	35,600	7.21%
Sea Food	1,291,407	1,062,284	229,123	21.57%
Produce and Livestock	81,339	125,832	(44,493)	(35.36%)
Shipping Registry Fees	503,965	450,736	53,229	11.81%
Financial Services Commission	166,845,763	164,896,132	1,949,631	1.18%
Miscellaneous Fees & Charges	2,619,356	3,036,588	(417,232)	(13.74%)
Total	268,644,829	278,580,199	(9,935,370)	

ARREARS OF REVENUE

24. Public Finance Management Regulations, 2005 No. 43 reads, in part, as follows:
- (1) An Accounting Officer who is responsible for the collection of revenue shall submit to the Accountant General
 - (a) an annual return of arrears of revenue; and
 - (b) a monthly report of arrears of revenue recovered.
 - (2) A return and report shall
 - (a) be in the approved form
 - (b) reach the Accountant General not later than one month after the end of the relevant period; and
 - (c) be submitted whether or not any arrears have accrued or any recovery has been made, as the case may be.
25. This requirement is widely disregarded in the Public Service.

RECURRENT EXPENDITURE AND FUNDS CONTRIBUTIONS BUDGET

26. The 2009 budget provided \$253,693,100 for recurrent expenditure and \$26,147,000 for funds contributions. These provisions were increased by two supplementary appropriation warrants totalling \$22,577,687 which brought the total authorised amount to \$302,418,687 as shown below.

Authority For Expenditure	Expenditure Budgeted for the Consolidated Fund		
	Recurrent	Funds	Total
	\$	\$	\$
Appropriation Act 2009	253,693,100	26,147,900	279,841,000
Supplementary Appropriation No. 1/2009	7,491,400	7,604,400	15,095,800
Supplementary Appropriation No. 2/2009	7,481,887	-	7,481,887
Total provision for Recurrent Expenditure	<u>268,666,387</u>	<u>33,752,300</u>	<u>302,418,687</u>

Amount may vary slightly in the Treasury Statements of Accounts due to rounding discrepancies.

27. The provisions above are only from the Consolidated Fund and do not include funding from other sources such as loans and grants. Of the \$33,899,300 slated for funds contributions, only \$22,647,900 was actually transferred.

28. Subsequent to the passing of the Supplementary Provisions adjustments were made to the authorised transfers. The Ministry of Natural Resources and Labour was unable to provide authorised funding of \$80,000 to the Fishing Complex and \$38,600 to the Labour Department. The required provisions for the Labour Department were self financed (amount reallocated internally) and the amount for the Fishing Complex provided from savings in the Public Debt budget. In addition a typographical error on the SAP statement (\$434,000 posted instead of \$343,000) led to an unintended additional provision of \$91,000, which was taken from savings under the Public Debt account.

Reallocation (Virements)

29. Reallocation warrants allow departments and ministries to transfer funds from a subhead with savings to another which has insufficient funds in order to allow the latter to meet authorised expenditure. The rules and restrictions governing the application and approval of reallocation warrants are outlined each year in the annual Budget Estimates.

30. During the year under review two hundred and forty-seven (247) reallocation warrants were approved for transfer of \$6,158,571. The Departments/Ministries which had reallocations in excess of \$100,000 are shown in the schedule that follows.

MINISTRY /DEPARTMENT/HEAD	\$
Recurrent Expenditure	
Deputy Governor's Office	145,500
Supreme Court	129,411
Police	328,615
Premier's Office	491,649
International Finance Centre	194,975
Customs	253,451
Ministry of Education and Culture	517,932
Education Administration	583,316
Education – Other Secondary Schools	107,000
Ministry of Health & Social Development	109,993
Ministry of Communication and Works	103,240
Facilities Management Unit	145,282
Fire and Rescue	102,975
Water and Sewerage	140,000
Public Works	150,833
MC&W Contribution	404,700
House of Assembly	129,730
Public Debt	416,300
Ministry of Finance Miscellaneous	149,100

31. Funds were also reallocated via the Supplementary Appropriation process whereby Ministries and Departments transferred savings of \$7,130,966 between subheads including an amount of \$147,000 that was reallocated to the Development Fund.

32. Section 24(2) of the Public Finance Management Act, 2004 requires the Minister to table reallocation warrants before the House of Assembly within six months after the end of the year to which they relate. There is no evidence that this was done in respect of the 2009 reallocations.

RECURRENT EXPENDITURE APPLICATION

33. During the year the Government spent a total of \$253,665,085 on recurrent/operating expenses and transferred \$22,647,900 to other Government funds. The audit of recurrent expenditure was performed through examination of the Treasury's computerised accounting system, departmental expenditure records, payment vouchers, invoices, contracts and statements.

34. The chart below shows that 39.85% of the expenditure from the Consolidated Fund was applied to personal emoluments and related staff costs. This amount includes the payment of pensions and gratuities. General Operating costs, which comprise expenditure for the day to day functioning of the government service such as public utilities, rent, stationery and other related expenditures accounted for 29.60%. Payments of principal and interest on public debt accounted for 2.85% of the total expenditure.

Recurrent Expenditure & Funds Contributions

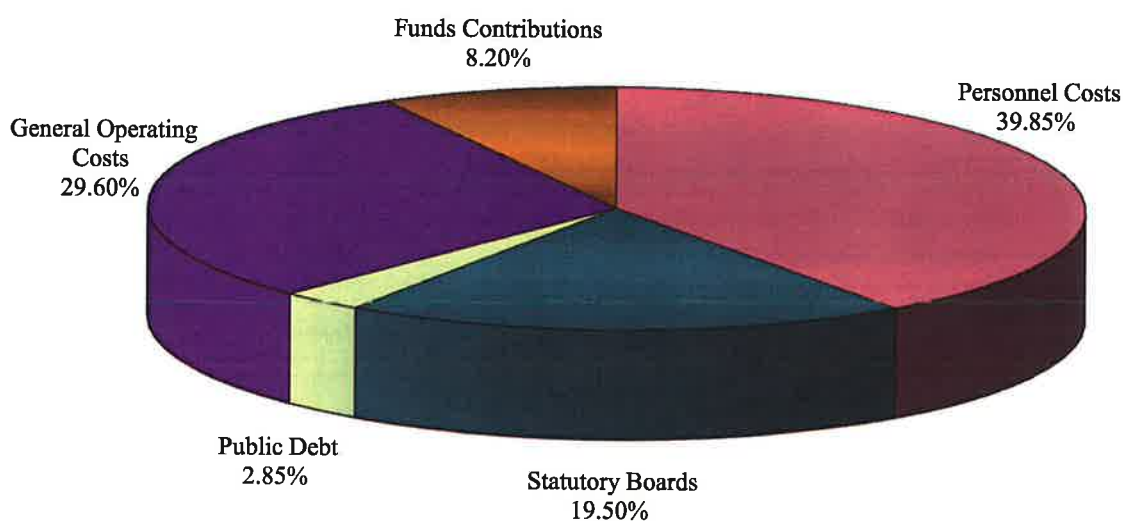


Diagram No. 5

35. Contributions to Statutory Boards accounted for 19.50% of Government's disbursements. This included amounts as indicated in the schedule that follows. Each agency (with the exception of the Beautification Committee which is not a statutory entity) is required to produce financial statements for auditing which are tabled before the House of Assembly.

Contributions to Statutory Boards and Authorities

	2009	2008
	\$	\$
Tourist Board	13,260,002	10,240,000
HL Stoutt Community College	11,000,000	11,900,000
HL Stoutt Memorial Fund	50,000	50,000
Beautification Committee	17,745	18,775
National Parks Trust	450,000	450,000
BVI Airport Authority	3,500,000	4,000,000
Telecommunication Regulatory Comm.	74,084	-
Recreation Trust	502,976	983,509
Financial Investigation Agency	736,000	300,000
BVI Health Services Authority	24,301,271	25,779,969
	53,892,078	53,722,253

Excess Expenditure

36. In accordance with the provisions of Section 12(c) of the Public Finance Management Act, a supplementary estimate must be laid before the House of Assembly in respect of any excesses of the amounts appropriated for a particular purpose. Many of the departments incurred excess expenditure on individual subheads but stayed within their overall budgeted amount. The departments/heads listed below exceeded their approved allocation for 2009.

Department/Head	Approved Budget	Actual Expenditure	Excess Expenditure
Telephone Management	1,075,300	1,139,023	(63,723)
Grant to Statutory Board (MH&SD)	24,281,887	24,301,271	(19,384)

Under Expenditure

37. A number of departments/ministries recorded significant under-expenditure in their budgets. These unused amounts are returned to the Consolidated Fund at year end and if the department wishes to pursue the project/expenditure, for which the funds were originally budgeted in a subsequent year the amounts will have to be re-budgeted.

38. A summary of recurrent expenditure by head is provided in Appendix A and a comparative schedule of expenditure for the years 2008 and 2009 in Appendix B. A summary of the supplementary appropriations are shown in Appendix C.

DEVELOPMENT FUND

39. Capital projects undertaken by the Government are funded through its Development Fund. The Development Fund is established in accordance with Section 7 of the Public Finance Management Act 2004 for the purpose of providing the necessary capital for the economic and social development of the Territory. The Fund consists of:

- (a) money appropriated to the Fund by a supply vote; and
- (b) any money received by the Government by way of a grant or loan
 - (i) for a specific development scheme, project or programme; or
 - (ii) generally for the purpose of development.

40. Accounts relating to the Development Fund are embodied in the Statement of Development Revenue, Statement of Development Expenditure and Abstract Statement. The balance is disclosed on the Statement of Assets and Liabilities and the Schedule of Funds that are submitted for audit by the Accountant General.

41. The activity on the Development Fund for 2009 is summarized in the table that follows.

	Summary of Development Fund Activity			
	Balance 01/01/09	Receipts	Payments	Balance 31/12/09
	\$	\$	\$	\$
Grants	(1,710,359)	10,586	5,007	(1,704,780)
Loans	(1,472,222)	15,000,000	17,940,074	(4,412,296)
Other	6,699,333	-	-	6,699,333
Local Resources	<u>(40,782,021)</u>	<u>23,327,866</u>	<u>39,439,903</u>	<u>(56,894,058)</u>
Total	<u>(37,265,269)</u>	<u>38,338,452</u>	<u>57,384,984</u>	<u>(56,311,801)</u>

DEVELOPMENT FUND REVENUE

42. Revenue to the Development Fund is made up primarily of transfers from the Consolidated Fund, loans from commercial banks and lending agencies, grants and other miscellaneous sources.

43. The 2009 initial budget for the Development Fund provided for transfers of \$22,647,900 from the Consolidated Fund, \$800,000 from the Transportation Improvement Network Fund and \$3,210,000 from other sources. Supplementary provisions passed during the year authorised further transfers of \$67,751,400 (net). This brought the total provision to \$94,409,300.

44. The capital resources were to be applied as shown in the schedule that follows.

DEVELOPMENT FUND REVENUE PROVISION

	Appropriation		Total Provision
	Act	SAPs	
	\$	\$	\$
Deputy Governor's Office	3,140,000	128,700	3,268,700
Premier's Office	286,700	-	286,700
Ministry of Finance	875,000	(500,000) #	375,000
Min. Natural Resources & Labour	4,952,100	4,814,700	9,766,800
Min. Education & Culture	1,670,000	908,000	2,578,000
Min. Health & Social Development	1,957,800	60,000,000	61,957,800
Min. Communications & Works	5,980,000	2,400,000	8,380,000
Miscellaneous (Ministry Finance)	6,996,300	-	6,996,300
Total	<u>25,857,900</u>	<u>67,751,400</u>	<u>93,609,300</u>
Unassigned Provision	800,000	-	800,000
	<u>26,657,900</u> *	<u>67,751,400</u>	<u>94,409,300</u>

* Supplementary provisions funded by savings do not affect the total SAP amounts as these do not require injection of additional funds.

SAP amount of (\$500,000) shown against Ministry of Finance represents savings that were transferred to Ministry of Communication and Works \$400,000; and Ministry of Natural Resources and Labour \$100,000.

45. The actual amount received by the Development Fund in 2009 was \$38,338,452 as shown below.

DEVELOPMENT FUND REVENUE SOURCES

Source	Budgeted	Actual	Surplus (Shortfall)
	\$	\$	\$
Consolidated Fund	30,399,300	22,647,900	6,843,400
Loans	60,000,000	15,000,000	45,000,000
Grants	-	10,586	(10,586)
Trans. Net. Imprv. Fund	800,000	-	800,000
Investment Income	-	679,966	(679,966)
Other Funding	3,210,000	-	3,210,000
Total	<u>94,409,300</u>	<u>38,338,452</u>	<u>55,162,848</u>

Re-Voted Balances

46. The preceding amounts do not include the brought forward (re-voted) balances, which are intended to reflect the unused funding provided in previous years for capital projects.

47. Re-voted balances are an important and integral part of the Development Fund budget. Funding provided for capital projects that is not used in the current year, is carried forward as a part of the subsequent year's budget until completion of the project. If at the end of a project there is an unused amount, this remains as a part of the Development Fund balance or is transferred to another capital project within the Fund. If however the project has been overspent, a supplementary provision is required to cover the excess amount expended. The amounts which are carried forward on active capital projects are referred to as the re-voted balances.

48. The brought forward balance on the Development Fund and the re-voted amounts in the budget should approximate to each other. However at the beginning of 2009 the Development Fund carried a deficit balance of (\$37,265,269) whereas the re-voted totals in the Development Fund Budget showed a surplus of \$50,591,516. This indicates that the funding that the Ministry of Finance envisages available for execution of projects in 2009 is short by some \$87,856,785. This disparity worsened from \$77,316,629 at the beginning of 2008. The difference is the result of partial transfers of the approved revenue allocation from the Consolidated Fund and excess expenditure incurred on past projects for which no corrective supplementary provisions were made. As a result, resources which were intended for other projects were used to cover the excess expenditure on active capital assignments.

49. There is an urgent need to review the status of the Development Fund so as to provide realistic balances to allow for proper management decisions. For the year under review, transfers to the Fund were again understated which will further worsen the disparity between the two balances.

DEVELOPMENT FUND EXPENDITURE

Usage of Funds

50. The actual expenditure from the Development Fund in 2009 was \$57,384,984.

51. Almost 40% of the development expenditure was incurred on projects under the Ministry of Health and Social Development. The projects under this ministry included constructing the New Hospital (\$17.86 million), Incinerator Plant (\$1.07 million), and community clinics and centres (\$1.02 million).

52. The Ministry of Communications and Works capital spending accounted for 19.35% of the overall total. The major development projects under this ministry included work on roads and infrastructure, Civil Works Mitigation and the Electrical Utility.

53. Capital spending for the Ministry of Natural Resources and Labour was 17.33% of the overall total for 2009. The spending focused on Land acquisition (\$3.72 million) and Agriculture Infrastructure Development (\$1.69 million), Purcell Ghut Training (\$1.52 million) and Purcell Community Centre (\$1.33 million).

54. The other Ministries/Development Fund heads each accounted for less than 10% of capital spending in 2009. The Ministry of Education and Culture's spending was primarily on Schools Rehabilitation and Improvements (\$1.37 million) and Recreational Facilities (\$1.38 million). Most of the spending under the Premier's Office (\$0.89 million) went into the development of the Virgin Gorda Airport. The Deputy Governor's Office spent \$3.3 million on Judicial Reform Project and the Ministry of Finance \$0.79 million, and 2.9 million on the Post Office Infrastructure Development and Equity Contribution to the Electricity Corporation respectively.

**DEVELOPMENT FUND
 EXPENDITURE BY HEAD**

Ministry/Head	Actual Expenditure	%
Deputy Governor	3,576,025	6.23%
Premier's Office	1,561,899	2.72%
Min. of Finance	1,164,071	2.03%
Min. of Natural Resources & Labour	9,943,487	17.33%
Min. of Education & Culture	3,569,082	6.22%
Min. of Health & Social Development	22,935,486	39.97%
Min. of Communication & Works	11,106,627	19.35%
Miscellaneous (Min. of Finance)	3,528,307	6.15%
Total	57,384,984	

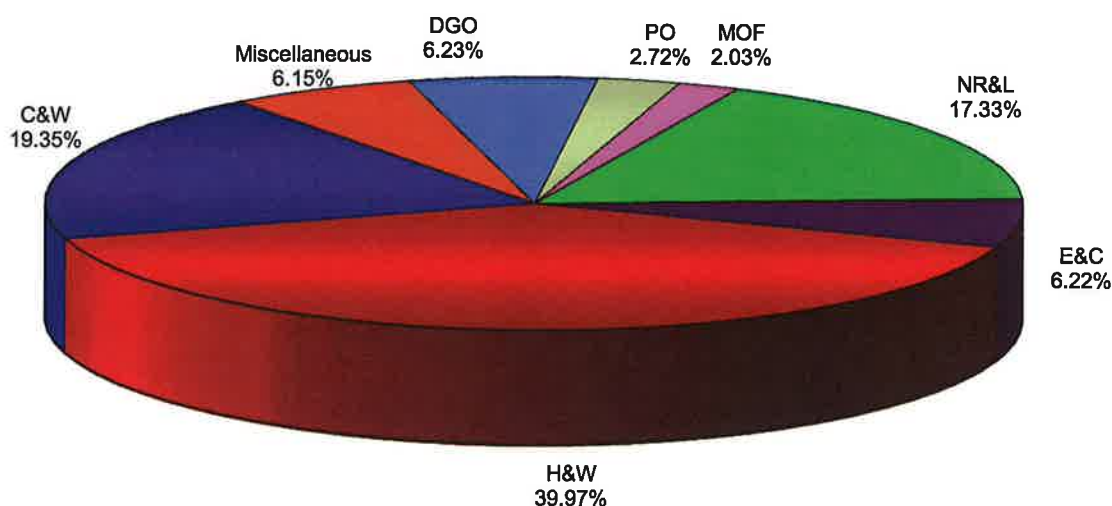


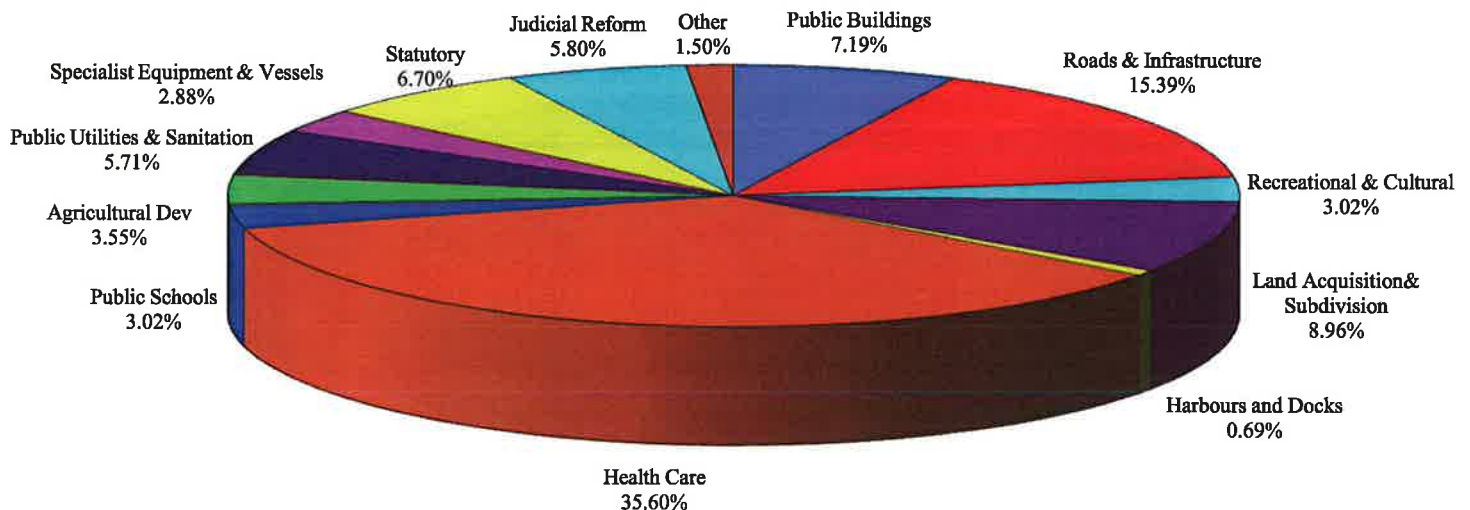
Diagram No. 9

55. The table and diagram below illustrate how capital funds were spent. Some of the categories are represented by expenditure from more than one ministry/head. Details of the expenditure are provided at Appendix D.

**DEVELOPMENT FUND
 APPLICATION OF EXPENDITURE**

Public Buildings	4,126,078	7.19%
Roads & Infrastructure	8,833,434	15.39%
Recreational & Cultural	1,733,193	3.02%
Land Acquisition & Subdivision	5,138,940	8.96%
Harbours and Docks	394,441	0.69%
Health Care	20,429,759	35.60%
Public Schools	1,730,909	3.02%
Agricultural Dev	2,038,534	3.55%
Public Utilities & Sanitation	3,275,611	5.71%
Specialist Equipment & Vessels	1,653,164	2.88%
Statutory	3,842,681	6.70%
Judicial Reform	3,326,216	5.80%
Other	862,024	1.50%
	57,384,984	

Usage of Capital Funds



Government Contracts

56. Much of the activity from the Development Fund occurs through contracts. Major contracts are issued for Government projects valued in excess of \$100,000.00. Some undertakings such as the New Hospital Project and the Commercial Court Building because of size and complexity require several such contracts. Major contracts are required to be put to public tender in accordance with the provisions of the Public Finance Management Regulations. The regulations also make provisions whereby the tendering requirements to be waived by the Cabinet. Major contracts are public documents which are lodged at the registry and accessible by members of the public, albeit for a small fee.

57. The Government also engages petty contractors on a number of public projects and programmes. Petty contracts are issued for goods and services with an upper limit of \$100,000 and do not require competitive bids.

58. Of ongoing concern is the practice of splitting major contracts into smaller parts to facilitate issuing petty contracts. This was seen on projects involving road development, construction of retaining walls and ghut training in 2009. The rationale which has been provided for contract splitting is to allow for work to be shared and promote development of skills among local contractors. The result is frequently work that is of inconsistent quality or engagement of individuals who are not sufficiently qualified or experienced to perform the contract.

59. In addition, contrary to the stated objective of sharing works, instances were seen where the same contractor was awarded two or more parts of the split contract, which together exceeded a major contract sum of \$100,000. The selection of contractors on a split contract is particularly susceptible to cronyism, nepotism, favoritism and has to a large extent become heavily politicized. This is all made easy by the fact that no formal competitive bidding is required and the works are now divided and costed in the budget by district. More needs to be done to regulate and monitor petty contracts if the Government is to achieve value for money on these agreements.

Petty Contract Usage

60. The issue of using public funds to develop private property was first reported in the 1997 Audit Report. The Government has a policy whereby retaining walls and roads are constructed on private property either to compensate persons who give up land to accommodate expansion or improvement of public roads or to prevent erosion of soil onto public roads or the erosion of private property after the construction or widening of a public road.

61. During 2009 there were a number of petty contracts for building of private estate roads and retaining walls which did not qualify under the above criteria. This type of activity continues to be commonplace and a substantial amount of the Public Works Department's time and resources is consumed in performing assessments, costing, preparing petty contracts and monitoring works carried out on private property. There is now a common expectation by citizens that the Government will carry out work on their private roads. While this activity is undertaken the public roads are left in disrepair.

62. A schedule of contracts and agreements awarded by the different Ministries and Departments has been included at Appendix F of this Report.

Development Aid

63. Many of the balances which continue to appear in the financial statements under the "Development Aid" heading are dormant and should be written out of the accounts.

64. During 2009 an amount of \$10,586 was received in development aid and \$5,007.00 spent there from. The balances on these accounts were as shown in the schedule below.

SCHEDULE OF DEVELOPMENT AID BALANCES

Agency	\$
United Kingdom	(626,707)
Canada	75,017
European Development Fund	(20,861)
US Aid	(337,908)
OSAS Passages	(25,472)
OSAS Miscellaneous	2,537
Other Development Aid	(771,410)
	<u>(1,704,804)</u>

65. With the exception of the Canadian Aid and the OSAS Miscellaneous funds all of the above accounts show negative balances indicating that the amounts spent were in excess of the funds received. These accounts are for the most part comprised of projects that have long been completed or discontinued. The balances for development aid accounts were transferred to the Development Fund in 2003 and are no longer reflected on the face of the Balance Sheet. The Financial Secretary should take steps to ensure that the inactive brought forward balances are written out of the accounts.

Loan Fund

66. The Loan Fund accommodates moneys, which are borrowed, from banks and other lending agencies to finance projects undertaken by the Government. During 2009 an amount of \$15,000,000 was received in the Loan Fund and a total of \$17,940,074 was spent. The expenditure consisted of \$17,868,424 on the Hospital Project and \$71,650 on Road Improvement and Infrastructure Development. This activity accounted for the change in the balance of the Fund from \$1,472,221 at the beginning of the year to \$4,412,295 at 31 December 2009. The activity of the Loan Fund is disclosed in the Treasury Accounts' Statement of Other Fund.

CASH & INVESTMENTS

Operating Accounts

67. The Cash figure of \$8,728,037 disclosed on the Statement of Assets and Liabilities represents the end of year balances on operating and money market accounts held in local banks and on the current portion of funds held by the Crown Agents in London. These balances were verified against confirmation statements submitted from the various banks used by the Accountant General.

68. The cash balances are affected by the unreconciled transactions appearing on the bank statements. These are seen in deposit account *1-21080 Unallocated Credits* and advance accounts *1-12254 Unallocated Debits* and *1-12256 Unreconciled G/L Difference*. These discrepancies were attributed, in part, to departments depositing revenue into the bank but failing to account the deposits to the Treasury and adjustments made by the bank to correct computation errors in deposits received

Certificates of Deposit

69. Section 25 of the Public Finance Management Act, 2004 provides that:

(1) The Financial Secretary may, with the approval of the Minister, invest money in the Consolidated Fund in an authorised investment.

(2) An investment made under subsection (1) and interest received from such an investment are part of the Consolidated Fund.

70. In accordance with this provision, funds were invested in Certificates of Deposit and savings accounts at four local commercial banks and the National Bank of the Virgin Islands Limited. These investments decreased by 36.94% from \$55,778,321 at the end of 2008 to \$35,174,038 at 31 December 2009.

71. The statements reveal interest earnings on CD's and Money Market accounts of \$1,394,912 in 2009.

Joint Consolidated Fund

72. The subsidiary schedules of the Accountant General reflect a total of \$1,873,729 being held by the Crown Agents in the United Kingdom on behalf of the Government of the Virgin Islands. The confirmation certificate received from the Crown Agents showed a current account balance of £249,527.40 and an amount of £900,000.00 held on fixed deposit for a total of £1,149,527.40. This amount equates to the balance in the Treasury records when converted to United States dollars at the official rate of U.S. \$1.63 to £1.00 sterling used by the Virgin Islands Government at 31 December 2009.

73. This balance is no longer reflected on the face of the Balance Sheet. The current portion has been included in the Cash balance and the amount held on the fixed deposit is now reflected in the balance for Investment.

ADVANCES

74. Advances are made in accordance with Section 31A of the Public Finance Management (Amendment) Act 2006 which provides that the Minister may authorise advances from the Consolidated Fund or other public moneys:

- (a) on behalf of, and recoverable from other Governments, administrations and statutory bodies;
- (b) to public officers for such purposes and on such terms and conditions as may be prescribed in the General Orders;
- (c) to meet expenditure in anticipation of receipt of an instalment of a grant or loan for specific purpose, whether to the Government or to a statutory body, from a source other than the Government, where the grant or loan has been approved by the source providing it;
- (d) in accordance with a specific agreement, to an agent appointed by the Government to perform a function on its behalf; or
- (e) for such purposes and on such terms and conditions as the Minister, with the approval of the Legislative Council, may determine.

Public Officers Advances

75. Advances to public officers usually take the form of loans to public servants issued for medical purposes, special circumstances or to purchase a vehicle. These are repaid through automatic salary deductions executed at the Treasury Department. During the year the total outstanding advances to public officers decreased from \$1,583,420 to \$1,413,055.

76. The Ministry of Finance also approves short term advances in the form of imprests to facilitate public officers and elected representatives travelling abroad on official business. In 2009 four hundred and thirty four (434) travel imprests totalling in excess of \$859,729 were issued. At the time of writing several of these had not been cleared.

Other Advances

77. Other (miscellaneous) advances are issued in accordance with section 31A(1) subsections (a), (c), (d) and (e) of the Public Finance Management Act 2004 as amended. These advances are accompanied with instructions on how they are to be retired (usually through the next supplementary appropriation, against the subsequent year's budget or upon receipt of loan funds).

78. During the year, twelve such advance warrants were issued totalling \$20,501,469. Of this amount \$18,407,478 was issued on six warrants, for the Hospital Project. All of the advances issued for the Hospital project during 2009 and those issued during 2008 were cleared during the year. This, along with other activity within the account, resulted in a reduced balance on the Other Advances account from \$13,890,818 to \$3,654,462 at year end.

79. The Other Advances account also accommodates transactions arising from various operational anomalies. The more substantial of these include Returned "bounced" Cheques that were received from members of the general public of \$1,106,334; unreconciled amounts in the General Ledger of \$484,646; and unallocated amounts on the bank statements of \$310,732.

80. In some cases, advances which are not cleared in the year in which they are issued are allowed to age in the accounts and are simply carried forward from one year to the next. These have the effect of inflating the balances and depriving the Government of the flexibility and ready availability of funding that advances are intended to afford. The advances accounts include balances which have been unchanged for a number of years. These should be investigated and appropriate action taken to have them retired.

81. The Statement of Other Advances discloses two entries from the Development Fund, accounts 2-12610 Project Advance and 2-12620 Material Advance of \$228,981, and \$242,601 respectively. These relate to the mobilization fees paid to contractors engaged on the H Lavity Stoutt Community College Marine Centre and should be removed from the Statement of Advances. Recording these transactions as advances is not consistent with prior years practice and is contrary to cash basis of accounting adopted by the Government.

Statutory Limitation on Advances

82. The Public Finance Management (Amendment) Act, 2006 provides that the total net advances outstanding should not exceed at any one time 1.5% of the total amount appropriated in respect of that financial year. Application of this requirement dictates a limit of \$4,422,687 in 2009. This amount is computed on the total authorized appropriations for recurrent expenditure and fund contributions of \$294,845,800.

83. At 31 December 2009 outstanding advances totalled \$5,085,517 exceeding the statutory limitation by \$662,830. Previously, the Finance (Amendment) Act, 2001 required the Minister to prepare and lay before the House of Assembly a statement of the excess disbursement, no later than four months after the monies were disbursed. The Public Finance Management (Amendment) Act, 2006 does not, however, provide any similar guidelines for reporting and regularising excess advances.

Current Accounts

84. The balance shown against Current Accounts of \$177,285 represents the difference between \$333,062 due from, and \$155,777 owing to, other Governments and Administrations at the end of 2009. The items which comprise this balance are made up, almost exclusively, of pension allocations due for retired civil servants with service in the Virgin Islands as well as other territories. Also included in this account are balances for the Foreign and Commonwealth Office (FCO), the Overseas Development Administration (ODA) and the British Development Division.

Postmaster Deposits

85. The amount of \$6,963 shown in the Statement of Assets and Liabilities against this item is a net balance due from other territories, primarily on money order transactions. We were unable to verify the amount shown in the statement as the records which relate to these accounts are not being regularly reconciled by the Post Office. A system for reconciliation needs to be established by the Accountant General and Postmaster.

Miscellaneous Deposits

86. Section 34(1) of the Public Management Finance Act, 2004 defines a "Deposit" as any moneys, not being raised or received for the purpose of the Government, which has been deposited with the Accountant General or with any other public officer authorised by the

Accountant General. This Act further provides that "Deposits" shall not form a part of the Consolidated Fund and shall not be applied for a purpose of Government. Interest derived from investment of funds in the Deposit Account can, however, be paid into the Consolidated Fund and applied for Government purposes.

87. The Miscellaneous Deposit account accommodates deposits collected by the Customs Department to secure Import Duty; Immigration Department for immigrant workers bonds; Magistrate's Court for child maintenance; Public Works Department for tender submissions and others. These all constitute legitimate deposits as the monies are not collected for use by the Government but are usually returned to the payer or passed on to a third party. There are however, several items in the Deposit Fund that do not qualify under the above provision. Many of these are accounts created with unspent balances which were transferred from the Consolidated Fund to deposit accounts so that the funds continue to be available for spending in subsequent years. This practice is contrary to the provisions of the above section and to the Government's policy of cash basis accounting.

88. The former legislation provided for any deposits which remained unclaimed for a period of six years or more to be paid into the Consolidated Fund to be applied for purposes of the Government. The new legislation (Public Finance Management Act) makes no provision for dealing with inactive/abandoned deposits. An amendment is required either to the Public Finance Management Act or subsidiary legislation detailing how unclaimed deposits are to be dealt with. At 31 December 2009, the Miscellaneous Deposit account carried a balance of \$19,197,986 reflecting a decrease from last year's balance of \$29,087,641.

OTHER FUNDS

89. The Treasury Department maintains separate accounts for the nine additional funds discussed below. The audit examination indicated that the computerised accounting records which pertain to these Funds are not regularly updated. As a result, the amounts reflected in the computerised records are often not reliable. For full and adequate disclosure of the activities of these Funds, separate statements of revenue and expenditure are required. Some of these are currently being produced and are included in the Treasury Statements as submitted.

Contingencies Fund

90. Section 5 of the Public Finance Management Act 2004, provides for a Contingencies Fund to be financed by money appropriated from the Consolidated Fund. The Contingencies Fund is intended to meet any urgent and unforeseen need for expenditure for which no other provision exists. This Act also provides that the contingencies shall comprise of not more than one half percent of the total sum appropriated in an Appropriation Act for the relevant year.

91. There were no contingency warrants issued in 2009. The balance remained at \$200,000.

92. Previous legislation made provision for Contingencies Warrants to be cleared by way of supplementary estimates laid before the House of Assembly's next meeting following the date of the Contingencies Warrant. The Public Finance Management Act 2004 does not contain a similar provision for replenishing the Fund.

Transportation Network Improvement Fund

93. The Transportation Network Improvement Fund was established under the Transportation Network (Land, Sea and Air) Improvement Fund Act 1992 and came into force on 1 October 1992. It is intended to be used for the purpose of "rebuilding and development of the major transportation network infrastructure of the Territory." The fund's revenue is made up almost exclusively of a fossil fuel surcharge collected by the Customs Department.

94. During the year the Fund recorded revenue of \$808,144. The Cabinet authorised a transfer of \$800,000 from the Transportation Network Improvement Fund to the Development Fund but this did not occur. At year end the balance on the Transportation Network Improvement Fund was \$2,477,357.

Emergency Disaster Fund

95. The Emergency Disaster Fund was introduced into the budget by way of the 1996 Appropriation Act. The Disaster Management Act 2004, which came into force on 15 May 2004, stipulates that the Fund is to be used towards recovery efforts and the adoption and promotion of preventive measures before, during and after a disaster emergency. This Act also provides that, with prior approval of the Cabinet, the Fund may be applied towards assisting other countries or territories that have suffered disasters.

96. The Fund is financed primarily through appropriations authorised by the House of Assembly but the Disaster Management Act 2004 also provides for other revenue sources. These include donations, grants, loans and monies raised through activities organised for this purpose. During 2009, the Disaster Fund received interest revenue of \$76,549 and three payments totalling \$75,000 (each in the amount of \$25,000) were made to person's who qualified for disaster aid. At year end the balance on the Fund was \$4,384,326.

Car Loan Revolving Fund

97. The balance of \$666,918 disclosed on the Statement of Assets and Liabilities for this Fund reflects the interest accrued on the advances issued to public servants for purchasing personal vehicles. Currently, loan advances and repayment activity are reflected in the Advances account and only interest is paid into the Car Loan Revolving Fund. During the year the Fund received interest in the amount of \$26,747.41.

Pension Fund

98. The Pension Fund was established in 2002 to provide a separate account from which Government pensions would eventually be paid. The intention at that time was to have the pension provisions for the Public Service reviewed and, with the advice of actuarial experts, implement an updated (possibly contributory) pension system that would be managed through this Fund. To date, this proposed new system has not been developed and pension payments have continued to be made from the Consolidated Fund. There was no activity in the Fund during the year. The total pensions payments made from the Consolidated Fund in 2009 was \$10,561,497.

Debt Service Fund

99. The Debt Service Fund was introduced to secure a separate provision for repayment of loans in the Public Debt. This Fund received an initial contribution of \$100,000 from the Consolidated Fund in 2002 and has remained inactive ever since. Repayments of loans in the Public Debt continue to be made directly from the Consolidated Fund. During 2009 the interest and principal payments on the Public Debt totalled \$7,854,713.

Loan Revolving Fund

100. This Fund was set up to replace the current system of providing loan assistance (Advances) to public service employees from the Consolidated Fund. An initial amount of \$100,000 was allocated in 2002 to establish the Fund. The balance has not changed, and there has been no activity since that time. Loans to Public Servants are discussed under Advances in this Report.

Repairs and Renewal Fund

101. The Repairs and Renewal Fund was established under section 9(1) of the Public Finance Management Act and is intended to "meet expenditure for the repair or renewal of public stores or other Government property." No activity was recorded in the Fund during the current year. The balance remained at \$600,000.

Reserve Fund

102. The initial framework for a Reserve Fund was introduced in the 2002 Annual Budget Estimates and subsequently legislated in sections 15 and 16 of the Public Finance Management Act 2004. This laid the ground work for the provision of a separate and distinct account into which resources could be appropriated outside of the Consolidated Fund to be used in the event that the Government should experience financial difficulties in the future. This Fund is intended to assist the Government in achieving continued long term stability.

103. The Public Finance Management Act 2004 makes provisions for the administration of the Fund but does not provide details (formulae or amount) for a minimum balance to be maintained, or the circumstances through which withdrawals would be permitted. During 2009 interest in the amount of \$36,074 was accrued on a certificate of deposit held for the fund, thereby increasing the balance at year end to \$5,593,488.

SUSPENSE AMOUNT

104. An unresolved amount of \$384,025 was added to account 1-12256 (Unreconciled G/L Difference) on the Statement of Other Advances. This adjusted the suspense amount from \$868,671 at the close of the previous year to \$484,646.08 at 31 December 2009. These amounts are unacceptable and greater effort is required to identify, resolve and remove the same from the accounts.

PUBLIC DEBT

105. Records of the public debt are maintained by the Ministry of Finance and relevant information supplied by that Ministry and from the various lending agencies. The Statement of Public Debt is submitted by the Accountant General for audit examination.

106. As indicated by the Accountant General in a note to the Statements, the public debt is not included as an item on the Statement of Assets and Liabilities. The balance of \$134,251,314 outstanding at 31 December 2009 is disclosed separately in a Statement of Public Debt.

107. With the exception of the Port Development Loan, repayments on the loans which comprise the public debt are made from the Consolidated Fund under a recurrent expenditure budget provision controlled by the Financial Secretary. During 2009, principal and interest of \$3,952,430 and \$3,902,283 respectively were met from a provision of \$8,613,700.

STATUTORY AUTHORITIES AND TRUSTS

108. The financial statements of the British Virgin Islands Electricity Corporation, H Lavity Stoutt Community College and the British Virgin Islands Social Security Board were audited by accounting firms on behalf of the Auditor General.

109. The accounts of the Development Bank of the Virgin Islands are examined by an auditor appointed for this purpose by the Governor in accordance with Section 37 of the Development Bank of the Virgin Islands Ordinance, Chapter 100. Auditors for the Port Authority are appointed by the Authority with the approval of the Minister in accordance with the British Virgin Islands Ports Authority Act 1990.

110. At the time of writing, the status of the audits for the various boards and trusts were as shown in the schedule that follows.

Statutory Authority or Board	Last Audited	Comments
BVI Electricity Corporation	2009	Audits are up to date
BVI Health Authority	-	Auditors appointed for 2005-2007
BVI Port Authority	2009	2010 being audited
BVI Airport Authority	2008	2009 and 2010 being audited
BVI Recreation Trust	2005	2006 – 2010 audits outstanding
BVI Social Security Board	2009	2010 being audited
BVI Tourist Board	1997	1998-2006 with auditors
National Bank of Virgin Islands	2009	Audits are current.
Telecommunication Regulatory Com.	-	2007-2009 audits outstanding
Financial Investigation Unit	2009	Audits are up to date
Financial Services Commission	2009	Audits are up to date
HL Stoutt Community College	2009	2010 being audited
National Parks Trust	2008	2009-2010 auditors to be appointed
Scholarship Trust Fund Board	2007	2008-2009 audits pending completion
V I Festival & Fairs Committee	2006	2007-2009 audits outstanding
Wickhams Cay Development Authority	2006	2007-2009 audits outstanding

CONTINGENT LIABILITIES

111. Loans negotiated with various lending agencies on behalf of Statutory Boards, Trust and other Government sponsored bodies are usually guaranteed by the Government. In the event that these entities are unable to meet their repayment obligations, the Government would be required to do so on their behalf. A list of the loans which comprise the Government's contingent liability at 31 December 2009 is provided in Appendix E.

PUBLIC ACCOUNTS COMMITTEE

112. The Public Accounts Committee (PAC) is a Select Committee of the House of Assembly which is constituted under Standing Order No. 73 of the House of Assembly Rules. Its functions are:

- a. to consider the accounts of Government in conjunction with the Auditor's Report;
- b. to consider any Special Report submitted by the Auditor General under Section 20(3) of the Audit Act;
- c. to report to the Legislative Council in the case of any excess or unauthorised expenditure of funds, the reason for such expenditure;
- d. to report to the Legislative Council in the case of any shortfall of revenue, the reason for such shortfall;
- e. to report to the Legislative Council any case of apparent extravagance or waste of public funds;
- f. to propose any measure it considers necessary to ensure that public funds are properly brought to account and are economically spent.

113. The membership of the PAC during 2009 comprised of two opposition members of the House of Assembly, and two members of the Government side of the Legislature (Legislative Majority). In accordance with the provisions of the Standing Order, the Leader of the Opposition is Chairman of the Committee and the Auditor General advises the Committee. The Committee may summon any accounting officer/head of department or other public officer to give explanations. The PAC is required to issue a report on its findings at least once each year.

114. The membership of the Public Accounts Committee was changed following the territory's general election on 20 August 2008. The Committee has been active conducting investigations and reports are pending.

ACKNOWLEDGEMENTS

115. I wish to express appreciation to members of my staff for their dedication and professionalism in performing their duties throughout the year and to the Accountant General and members of her staff for their valuable cooperation. I am also appreciative of those Accounting Officers and members of their staff who assisted through their cooperation.

AUDIT DEPARTMENT
Road Town, Tortola
Virgin Islands, VG 1110

Appendix A

SUMMARY OF RECURRENT EXPENDITURE

Expenditure Head	Total Provision	Actual Expenditure	Under Budget	Over Budget
House of Assembly	4,728,800	4,577,472	151,328	
Cabinet Office	1,023,200	506,872	516,328	
Public Prosecutions	1,215,500	1,135,327	80,173	
Complaints Commissioner	200,000	114,745	85,255	
Registrar of Interests	67,000	28,941	38,059	
Human Rights Commission	100,000	-	100,000	
Audit	969,500	849,272	120,228	
Governor's Office	1,157,600	944,537	213,063	
Deputy Governor	3,591,800	3,445,565	146,235	
Human Resources	4,650,100	3,977,162	672,938	
Training	2,855,900	2,822,411	33,489	
Disaster	898,000	855,122	42,878	
Supreme Court	2,295,600	2,253,067	42,533	
Civil Registry & Passport	641,000	563,584	77,416	
Magistracy	951,700	748,816	202,884	
Commercial Court	551,400	397,986	153,414	
Legal	2,517,300	1,734,238	783,062	
Police	15,792,400	15,597,058	195,342	
Law Reform Commission	553,900	136,400	417,500	
Premier's Office	5,566,000	5,418,231	147,769	
BVI Shipping Registry	1,407,000	1,257,680	149,320	
BVI International Finance Center	3,399,100	3,089,092	310,008	
Immigration	3,635,300	3,606,447	28,853	
Information and Public Relations	1,207,500	1,135,629	71,871	
Town and Country Planning	886,500	867,966	18,534	
Trade and Investment Promotion	719,000	693,663	25,337	
Development Planning Unit	1,163,900	1,033,443	130,457	
Ministry of Finance	3,874,200	3,279,224	594,976	
Customs	4,849,300	4,840,350	8,950	
Inland Revenue	1,546,700	1,417,098	129,602	
Post Office	2,297,300	2,000,338	296,962	
Treasury	1,751,800	1,337,763	414,037	
Information Systems Unit	3,701,100	3,234,295	466,805	
Min. Natural Resources & Labour	1,729,600	1,545,498	184,102	
Agriculture	3,151,800	2,935,740	216,060	
BVI Fishing Complex	2,235,400	2,120,990	114,410	
Conservation and Fisheries	2,013,000	1,939,668	73,332	

Expenditure Head	Total Provision	Actual Expenditure	Under Budget	Over Budget
Labour	1,141,600	1,064,455	77,145	
Land Registry	367,500	340,613	26,887	
Survey	1,172,600	873,601	298,999	
Ministry of Education and Culture	9,630,100	9,416,326	213,774	
Youth Affairs and Sports	1,580,300	1,499,713	80,587	
Education (Administration)	4,980,700	4,305,855	674,845	
Education (Pre-Primary & Primary)	9,368,100	8,912,994	455,106	
Department of Culture	1,871,700	1,848,262	23,438	
Education (Secondary)	3,426,200	3,225,195	201,005	
Education (BVI High School)	9,021,800	8,742,822	278,978	
Library	1,507,300	1,334,911	172,389	
Prison	3,398,600	3,180,433	218,167	
Ministry of Health & Social Dev.	4,842,900	4,206,034	636,866	
Adina Donovan Home	1,159,800	1,093,469	66,331	
Solid Waste	4,398,400	3,951,462	446,938	
Social Development	5,335,200	4,570,177	765,023	
Min of Communication and Work	5,253,400	5,020,334	233,066	
Facilities Management Unit	2,257,900	2,173,947	83,953	
Civil Aviation	140,600	111,211	29,389	
Fire Services	2,573,500	2,475,993	97,507	
Water and Sewerage	18,143,000	17,755,736	387,264	
Vehicle Licensing	1,102,700	891,721	210,979	
Public Works	8,941,200	8,564,871	376,329	
Telephone Management	1,075,300	1,139,023		(63,723)
Contribution to Statutory Boards				
Premier's Office	20,970,000	20,967,745	2,255	
Min. Natural Resources & Labour	450,000	450,000	-	
Min. of Communications & Works	3,575,300	3,574,084	1,216	
Min. of Finance	3,360,100	3,360,002	98	
Min. Health & Social Development	24,281,887	24,301,271		(19,384)
Min. of Education & Culture	505,000	502,976	2,024	
Deputy Governor's Office	736,000	736,000	-	
Pensions and Gratuities	12,323,100	12,038,507	284,593	
Public Debt	8,613,700	7,854,713	758,987	
Miscellaneous	1,027,700	738,936	288,764	
	<u>268,428,387</u>	<u>253,665,085</u>	<u>14,846,409</u>	<u>(83,107)</u>
Fund Contribution	<u>33,899,300</u>	<u>22,647,900</u>	<u>11,251,400</u>	<u>-</u>
Total Provision	<u><u>302,327,687</u></u>	<u><u>276,312,985</u></u>	<u><u>26,097,809</u></u>	<u><u>(83,107)</u></u>

Appendix B

ACTUAL EXPENDITURE COMPARASION

Expenditure Head	Actual 2009	Actual 2008
House of Assembly	4,577,472	4,178,299
Cabinet Office	506,872	275,392
Director Public Prosecution	1,135,327	807,283
Complaints Commissioner	114,745	-
Registrar of Interests	28,941	-
Human Rights Commission	-	-
Audit	849,272	1,046,375
Governor's Office	944,537	755,425
Deputy Governor's Office	3,445,565	4,038,107
Human Resources	3,977,162	4,342,691
Training Division	2,822,411	3,032,000
Disaster Preparedness	855,122	856,213
Supreme Court	2,253,067	2,534,562
Civil Registry & Passport	563,584	673,153
Magistracy	748,816	760,614
Commercial Court	397,986	-
Legal	1,734,238	2,082,646
Police	15,597,058	14,550,056
Law Reform Commission	136,400	-
Premier's Office	5,418,231	5,549,140
BVI Shipping Registry	1,257,680	1,172,780
BVI International Finance Centre	3,089,092	3,361,586
Immigration	3,606,447	3,284,991
Information and Public Relations	1,135,629	1,138,214
Town and Country Planning	867,966	863,972
Trade and Investment Promotion	693,663	676,302
Development Planning	1,033,443	972,004
Ministry of Finance	3,279,224	3,567,910
Customs	4,840,350	4,822,091
Inland Revenue	1,417,098	1,429,339
Post Office	2,000,338	1,977,504
Treasury	1,337,763	2,407,844
Information Systems Unit	3,234,295	3,590,475
Ministry of Natural Resources Labour	1,545,498	1,380,942
Agriculture	2,935,740	2,903,838
BVI Fishing Complex	2,120,990	2,113,191
Conservation and Fisheries	1,939,668	1,881,584

Expenditure Head	Actual 2009	Actual 2008
Labour	1,064,455	909,546
Land Registry	340,613	323,982
Survey	873,601	877,625
Ministry of Education & Culture	9,416,326	9,418,090
Youth Affairs & Sports	1,499,713	1,368,924
Education (Administration)	4,305,855	3,806,354
Education (Pre-Primary and Primary)	8,912,994	8,900,702
Culture	1,848,262	2,159,514
Education (Other Secondary Schools)	3,225,195	3,368,114
Education (BVI High School)	8,742,822	8,922,860
Library Services	1,334,911	1,416,966
Prison	3,180,433	3,117,092
Ministry of Health & Social Dev.	4,206,034	3,402,299
Adina Donovan Home	1,093,469	1,157,639
Solid Waste	3,951,462	4,317,904
Social Development	4,570,177	4,314,118
Ministry of Communications & Work	5,020,334	4,744,793
Facilities Management Unit	2,173,947	2,481,709
Civil Aviation	111,211	109,477
Fire Services	2,475,993	2,271,624
Water and Sewerage	17,755,736	14,705,880
Vehicle Licensing	891,721	686,299
Public Works	8,564,871	8,808,180
Telephone Management	1,139,023	1,027,183
Contribution to Statutory Boards		
Premier's Office	20,967,745	22,208,775
Min. Natural Resources & Labour	450,000	450,000
Min. of Communications & Works	3,574,084	4,000,000
Min. of Finance	3,360,002	-
Min. Health & Social Development	24,301,271	25,779,969
Min. of Education & Culture	502,976	983,509
Deputy Governor	736,000	300,000
Pensions and Gratuities	12,038,507	9,058,004
Public Debt	7,854,713	7,601,625
Miscellaneous	738,936	2,326,898
Total Recurrent Expenditure	253,665,085	248,352,177
Contribution to Other Funds	22,647,900	39,742,879
Total Expenditure	276,312,985	288,095,056

Appendix C

**SUPPLEMENTARY APPROPRIATIONS SUMMARY
 (NEW INJECTION OF FUNDS)**

Recurrent Expenditure			
Head	SAP1	SAP2	Total
Min Communications & Work	367,000	-	367,000
Water & Sewerage	3,932,800	-	3,932,800
Contribution to Statutory Board (MOF)	1,620,100	-	1,620,100
Contribution to Statutory Board (MHSD)	-	7,481,887	7,481,887
Pension and Gratuities	1,571,500	-	1,571,500
Recurrent Expenditure	7,491,400	7,481,887	14,973,287
Fund Contribution	7,604,400	-	7,604,400
Total From Consolidated Fund	<u>15,095,800</u>	<u>7,481,887</u>	<u>22,577,687</u>

Development Expenditure			
Head	SAP 1	SAP 2	Total
Deputy Governor	128,700	-	128,700
Ministry of Natural Resources & Labour	4,714,700	-	4,714,700
Ministry of Education and Culture	908,000	-	908,000
Ministry of Communications & Work	2,000,000	-	2,000,000
	<u>7,751,400</u>	<u>-</u>	<u>7,751,400</u>

New Provision From Loan Funds			
Head	SAP 1	SAP 2	Total
Ministry of Health & Social Dev.	60,000,000	-	60,000,000
	<u>60,000,000</u>	<u>-</u>	<u>60,000,000</u>

**Supplementary Provided via Savings
 Recurrent Expenditure**

Head	SAP 1	SAP 2	Total
House of Assembly	34,000	-	34,000
Audit	3,500	-	3,500
Dept. of Disaster	13,800	-	13,800
Supreme Court	43,300	-	43,300
Civil Registry & Passport Office	16,200	-	16,200
Police	1,387,700	-	1,387,700
Immigration	236,000	-	236,000
Town and Country Planning	16,000	-	16,000
Customs	23,300	-	23,300
Agriculture	106,800	-	106,800
BVI Fishing Complex	126,800	-	126,800
Conservation & Fisheries	33,300	-	33,300
Labour	38,600	-	38,600
Land Registry	15,900	-	15,900
Department of Culture	724,800	-	724,800
Education - (Elmore Stouff HS)	116,800	-	116,800
Prison	150,000	-	150,000
Min Communications & Work	270,000	-	270,000
Water & Sewerage	151,200	-	151,200
Public Works	397,300	-	397,300
Telephone Services M. Unit	408,166	-	408,166
Contribution to Statutory Board (MOF)	1,740,000	-	1,740,000
Pension and Gratuities	540,000	-	540,000
Public Debt	332,500	-	332,500
Miscellaneous	58,000	-	58,000
Recurrent Expenditure	6,983,966	-	6,983,966
Fund Contribution	147,000	-	147,000
Recurrent Expenditure & Fund Contribution	7,130,966	-	7,130,966

Development Expenditure

Head	SAP 1	SAP 2	Total
Premier	400,000	-	400,000
Ministry of Natural Resources and Labour	140,000	-	140,000
Ministry of Communications & Work	400,000	-	400,000
	940,000	-	940,000

Appendix D

ACTUAL DEVELOPMENT FUND EXPENDITURE

	2009	2008
Deputy Governor's Office	\$	\$
Disaster Preparedness	-	15,471
Magistrate Court and Offices	51,553	-
Police Infrastructure	90,403	160
Judicial Reform Project	3,326,216	584,915
Information Technology (IT) Development	107,853	62,448
Total Deputy Governor's Office	<u>3,576,025</u>	<u>662,994</u>
Premier's Office		
Road Town Improvement	17,050	134,819
National Addressing System		17,300
Tourism Infrastructure Development	56,127	212,033
Equipment -Information Office	-	22,150
Rehabilitation of Race Track	12,523	-
Improvement – Lil' A Race Track	-	196,666
HLSCC Culinary Arts	270,839	5,000
Computerization of Immigration Dept.	66,502	-
East End Harbour Development Project	28,388	-
Craft Alive Project	21,727	23,667
Virgin Gorda Airport	889,981	273,192
Purchase of Vehicle	-	70,000
AO Shirley Recreation	158,057	97,200
Special Development	40,705	581,772
Total Premier's Office	<u>1,561,899</u>	<u>1,633,799</u>
Ministry of Finance		
Road Town Improvement	90,599	129,971
Post Office Infrastructure Development	795,304	1,170,863
Customs Infrastructure Development	278,168	214,927
Information technology (IT) Development	-	284,538
Total Ministry of Finance	<u>1,164,071</u>	<u>1,800,299</u>

	2009	2008
Ministry of Natural Resources & Labour		
BVI Environmental CD Atlas	-	21,686
Caricom Climate change	5,007	-
Restoration of Brandywine Bay Beach	128,252	-
Purchase of Land-Spooner Estate	77,000	436,429
Computerisation Land Registry	13,273	16,844
Agriculture Development	94	6,446
Purchase of Land	3,721,591	5,928,410
National Park Development	2,700	23,305
Fishing Industry Development	349,520	131,871
Land Survey	701,344	248,789
Agriculture Infrastructure Development	1,688,920	135,019
Housing Sub-division Improvements	135,658	432,941
Ghut Training (Purcell)	1,521,795	3,776,828
Baughers Bay Jetty	266,453	-
Purcell Community Center	1,331,880	-
Total Ministry Natural Resources & Labour	<u><u>9,943,487</u></u>	<u><u>11,158,568</u></u>
Ministry of Education & Culture		
Schools Rehabilitation-Improvements	1,375,069	1,164,251
National Information Systems	-	49,625
Schools Rehabilitation- Design & Planning	294,339	-
Primary Schools Rehabilitation	-	127,388
Computerizations of Schools	61,501	64,388
Prison Rehabilitation	355,138	524,078
Improvement to Sir Rupert Briercliffe Hall	89,379	-
Recreational Facilities	1,378,656	964,983
Restoration of Historical Sites	15,000	-
New High School	-	324,775
Total Ministry Education & Culture	<u><u>3,569,082</u></u>	<u><u>3,219,488</u></u>
Ministry of Health & Social Development		
Peebles Hospital Improvements	-	209,651
Cane Garden Bay Community Centre	65,439	401,715
Adina Donovan Home	-	30,247
New Hospital	18,707,279	18,486,839
Hospital Equipment	1,298,016	9,325
New Incinerator Plant	1,070,464	2,063,627
Adina Donovan Home/Geriatric Centre	41,481	-
Disposal of Derelict Vehicles	105,202	82,753

	2009	2008
Fencing	57,707	11,553
Senior Citizen's Centre	27,100	1,546
Community Clinics	424,452	828,589
Community Centres General	301,522	109,334
Equipment	47,500	-
National Pension and Health Insurance	7,871	-
Rainbow Children's Home	550,000	-
Community Center - 1st District	73,276	-
Community Center - 2nd District	126,762	-
Community Center - East End/Long Look	9,195	-
Community Center - North sound	20,420	-
Community Center - Long Trench	1,800	-
Total Ministry Health & Social Development	<u>22,935,486</u>	<u>22,235,179</u>

Ministry of Communications & Works

Road Improvement & Infrastructure Dev.	71,650	1,244,211
Beef Island Airport Expansion (Terminal)	-	(20,146)
Territorial Highway- Improvement	774,364	696,228
Central Administration Complex	969,015	504,104
Baugher's Bay Jetty	-	34,352
Anegada Water Supply	419,881	-
Beef Island Expansion (Runway)		10,121
Fire Tender	277,720	30,971
National Sewerage Programme		338,250
Anegada Public Facility	73,950	-
Traffic Lights	457,455	-
Civil Works Mitigation	925,858	3,188,645
Sea Cows Bay Sidewalks	8,502	64,158
Bridge 7th District	221,722	5,100
Sea Cows Bay Harbour Development		30,995
Public Infrastructure Rehabilitation	1,495,595	1,583,222
Road Construction	1,261,288	2,121,801
Water/Sewerage Network Improvement	658,146	418,054
Harbour/Port Development	99,600	30,789
Electrical Utility	1,021,918	1,550,456
Facility Construction	-	379
Facilities Upgrade/Maintenance	-	26,979
Heavy/Equipment/Vehicle Purchase	351,525	51,385

	2009	2008
Land Compensation	503,347	5,491
Ghut Training (Huntum's Ghut)	277,342	267,634
Information Technology (IT) Development	66,844	190,025
Civil Works Mitigation - 3rd district	26,252	-
Civil Works Mitigation - 5th district	109,249	-
Civil Works Mitigation - 6th district	59,738	-
Civil Works Mitigation - 8th district	39,008	-
Civil Works Mitigation - 9th district	28,307	-
Road Construction - 1st district	44,592	-
Road Construction - 3rd district	6,204	-
Road Construction - 4th district	2,386	-
Road Construction - 5th district	198,476	-
Road Construction - 6th district	132,458	-
Road Construction - 7th district	160,623	-
Road Construction - 8th district	185,404	-
Rehabilitation Race Track	178,208	-
Total Ministry Communications & Works	<u>11,106,627</u>	<u>12,373,204</u>
 Miscellaneous		
CDB SDF Assessment	151,315	233,635
Equity Contribution - Electricity Corporation	2,950,000	-
Special Projects	422,992	35,934
DBVI/CDB Student Loan Scheme	-	400,000
Housing Development Project	4,000	401,206
Total Miscellaneous	<u>3,528,307</u>	<u>1,070,775</u>
 Total Development Fund Expenditure	 <u>57,384,984</u>	 <u>54,154,306</u>

Appendix E

SCHEDULE OF CONTINGENT LIABILITIES

Statutory Board / Authority	Lending Agency	Balance at 31/12/2009
BVI Electricity Corporation		
Electricity Expansion Loan	Caribbean Development Bank	- *
Electricity Power Development	Banco Popular de Puerto Rico	21,505,733 √
Development Bank of the VI		
Consolidated Line of Credit 4	Caribbean Development Bank	140,233 *√
Mortgage Finance - Equity & Reserves	Caribbean Development Bank	10,922 *√
Mortgage Finance - SDF	Caribbean Development Bank	245,383 *√
Scholarship Trust Fund Board		
Student Loan 4	Caribbean Development Bank	230,643 *
Student Loan 5	Caribbean Development Bank	1,358,803 *
Student Loan 6	Caribbean Development Bank	- *
TOTAL		<u>23,491,717</u>

Main source of information:

* Confirmation Statements from Caribbean Development Bank

√ Statutory Authority's Audited Statements

Virgin Islands Recurrent Budget Estimates of Revenue and Expenditure for 2010.

The balances shown at 31/12/09 are intended to represent sums outstanding from amounts actually drawn down.

APPENDIX F

CONTRACTS ISSUED IN 2009

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
Governor's Group and Non-ministerial Departments				
DGO	A-1	David Horn Communications Ltd	Acquiring Covert Equipment for Police Force	21,751.00
DGO	A-2	Louis Pierre Michaud	Training in Results based Management	3,013.00
DGO	2	Caribbean Security Ltd.	Bullet proof doors & panels - Mag. Court & IRD. VG	52,192.00
DGO	3	OMNI Consulting Group	Structural design etc. for Magistrate's Court	71,808.00
DGO	4	Dr. Gail Saunders	Archival Services for files dating to the 1700's	5,000.00
DGO	4	Gene Hodge/Hodge Construction	Generator bases at East & West Police Stations	9,153.00
DGO	5	Mrs. Elaine Toote	Archival Services for files dating to the 1700's	5,000.00
DGO	5	Parts and Power Ltd.	Industrial Generator for East End Police Station	17,788.00
DGO	6	Caribbean Technology	Electrical protection equipment for Archives Unit	12,871.00
DGO	6	Parts and Power Ltd.	Industrial Generator for West End Police Station	17,788.00
DGO	7	Roger Downing & Partner Co.	Interior Design Services for Commercial Court	41,250.00
DGO	7	Liburd's Electrical Services	Connect Generator at West End Police Station	2,692.50
DGO	8	Liburd's Electrical Services	Connect Generator at East End Police Station	2,619.10
DGO	8	Caribbean Security Ltd.	Monitor & Service fire Alarm System -VG Govt. Complex	2,700.00
DGO	9	S & D Security and Alarms Systems	Surveillance equipment for Police Force	16,598.00
DGO	10	Jaca & Sierra Testing Labs, inc	Soil test investigation for new RT Police Station	19,865.00
DGO	A-12	Logicube, Inc	Covert equipment & software for Police Force	16,347.09
DGO	A-1	Clayton Gamber	Avionics work on aircraft (VP-Law)	47,226.04
DGO	A-2	Clayton Gamber	Avionics work on aircraft (VP-Law)	2,145.50
DGO	A-3	Clayton Gamber	Avionics work on aircraft (VP-Law)	6,880.46
DGO	A-4	Mr. Joseph C. Smith	Disaster Management Database & Manuals for DDM	22,000.00
DGO	A-5	Micheal R. George	Training, Document & Assessment Databases for DDM	13,630.00
Premier's Office and Departments				
PO	1	KM Construction	Box drain W/ metal grate Manhole at ASPS	24,440.62
PO	2	Minine's Plants	Replacement/Seven (7)Planters at Wickham's Cay	35,906.83
PO	3	Michael Smith	Retaining Wall by Persia Evelyn Sea Cow's Bay	24,000.00
PO	4	Anthony Frank	Bathroom facility for Robert Martin at Mount Sage	12,230.00
PO	5	KM Construction	Drainage system & leveling grounds at ASPS	89,792.00
PO	6	Edwin Adams	Design, BoQ & Supervision of basketball court District 2	23,675.00
PO	7	Accurate Construction	Replace Perisus Penn's roof In East End	42,757.50
PO	8	Minine's Plants	Repair infield of the track at A.O.Shirley Grounds	65,383.44
PO	9	Raymond Fonseca	Maintenance services for Sir Olva Georges Plaza	3,541.65
PO	10	A & J Enterprises Ltd.	Carpets & blinds at Information & Public Relations	24,750.15
PO	11	Providence Engineering & Project Mgt.	Professional services- EE/LL Waterfront Dev. Project	78,300.00
PO	12	Caribbean Security Ltd.	Security system for Immigration Dept. new offices	56,004.00
PO	13	Autland Heavy Eqpt./Construction	Demolish buildings at site of Culinary Arts Centre	99,900.00

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
PO	14	Fast Lane Consultant Agency	Supervision for works on A.O. Shirley track	17,500.00
PO	A-1	Caribbean Technology	Emergency power supply system - Immigration Dept.	24,031.18
PO	A-1	Kedrick Malone	Appointment of Director for London Office	55,000.00
IFC	1	Wheatley Construction Ltd	Design for renovation of offices at the BVI IFC	27,820.80

Ministry of Finance and Departments

MOF	1	STO Enterprise	Interior Layout of Carrot Bay & North Sound Post Office	25,424.00
MOF	2	Fitzroy A. Samuel	Formulating an Investment Policy	35,000.00
MOF	3	Deric Leonard	Gazebo by St. Thomas Bay Jetty - Valley, Virgin Gorda	69,852.35
MOF	4	BCQS Ltd	Project Review of the New Peebles Hospital	75,000.00
MOF	5	JSS,Ltd	Architectural Services for Customs New Warehouse	25,000.00
MOF	6	Bolo's Hi-tech Printery	Printing binding 2009 Budget Estimates	41,500.00
MOF	7	Wheatley Construction Ltd.	Office furniture for Post Office in North Sound	13,218.00
MOF	8	Boynes Welding	Fencing for Old Recreation Ground	32,592.00
MOF	9	Star Home & Gardening Works	Landscaping North Sound Administration Building	17,744.50
MOF	10	Ross Massac	Wall extension at Abbott Road by Mr Massac	11,331.30
MOF	11	Wheatley Construction Ltd.	Basketball court in the East End community park	52,389.00
MOF	12	CBB Enterprises (2004) Ltd.	Works for Post Office in Carrot Bay	99,866.00
MOF	13	Wolvaad Corporation Ltd.	Road Paving at Martin Spring Ghut by Daniel Malone	47,403.00
MOF	14	Boynes Welding	Making & Installing rail for Band Stand & playing area	33,586.00
MOF	15	International Construction Ltd.	Excavation at Francis Lettsome Primary School	86,141.53
MOF	16	Wheatley Construction Ltd.	Playground Equipment for Long Look, B.V.I	19,430.00
MOF	17	LDK Heavy Equipment Ltd.	Demolition of Clarence Christian Bldg. in Long Look	55,200.00
GPO	1	S. Herbert Niles	Training for postal sector, Develop policies, manuals etc.	22,500.00

Ministry of Natural Resources & Labour and Departments

MNR&L	1	BIOSAFE Treatment & Septic Solution	Sewage treatment facilities at Brandywine Bay Beach	26,581.60
MNR&L	2	Burton Chalwell/Surveying Services	Survey Crown lands & Create lots - Anegada - Phase 2	100,000.00
MNR&L	3	F&J Construction	Fencing at Johnson's Ghut	57,853.05
MNR&L	4	Bert's Trucking & Heavy Equipment	Cutting & Clearing of roads at the Settlement	7,000.00
MNR&L	5	Fraser Incorporate	Fencing at Johnson's Ghut - Phase 2-B	45,540.00
MNR&L	6	W&W Project Management Services	Project Management for Purcell Estate Centre	94,816.31
MNR&L	7	W&W Project Management Services	Quantity Surveying Services for Purcell Estate Centre	50,186.12
MNR&L	8	Benn's Welding Co. Ltd.	Fabricae & Install Lobster cages at Fishing Complex	16,481.00
MNR&L	10	W&W Project Management Services	Qty Surveying & Concession stands - Brandywine Bay	54,359.64
MNR&L	11	Stephanie Williams	Administrative Support for Labour Code Secretariat	1,604.16
MNR&L	12	Ronnie Fahie	Fencing at Baugher's Bay Jetty	7,608.75
MNR&L	13	Mirsand Town Planning & Architects	Supervision, Qty Survey & Engineering - Johnson's Ghut	100,000.00
MNR&L	14	Leon George	Access to the fisherman's Ramp at St. Thomas Bay VG	91,413.96
MNR&L	15	Burton Chalwell/Surveying Services	Phase 3 - Survey Crown lands & create lots Anegada	70,000.00
MNR&L	16	JBF Construction & Heavy Equipment	Phase 1-AS of the Strom drainage for Johnson's Ghut	85,519.95

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
MNR&L	17	C&E Construction	Phase 1-AT of the Storm drainage for Johnson's Ghut	86,507.60
MNR&L	18	Crabbe Construction Ltd.	Phase 1-AU of the storm Drainage for Johnson's Ghut	69,074.50
MNR&L	19	Clive Pegus	Revise Labour Code of the British Virgin Islands	23,400.00
MNR&L	20	Ronnie Fahie	Access road at the Baughers Bay Jetty	76,440.96
MNR&L	21	Burton Chalwell/Surveying Services	Survey Crown Lands & Mark lots at Coppermine VG	45,000.00
MNR&L	22	Island Surveying Services	Survey Crown Lands & Mark lots at Spooner Estate	77,000.00
MNR&L	23	Kelvin Thomas	Phase 2-H of the roadway at Johnson's Ghut	79,661.12
MNR&L	24	Nicolas Scatliffe	Phase 2-J of roadway at Johnson's Ghut	76,133.12
MNR&L	25	Metro Construction Ltd.	Phase 2-K of the roadway at Johnson's Ghut	76,133.12
MNR&L	26	Alwin Garraway	Phase 2-1 of the road way at Johnson's Ghut	47,922.67
MNR&L	27	Wolvaadd Corporation Ltd	Reconstruction of a well in Long Look	29,072.89
MNR&L	28	Mervin Herbert	Phase 2-L of the sidewalks at Johnson's Ghut	68,564.16
MNR&L	29	Bassue Enterprises	Cut & remove trees & debris at the Johnson's Ghut	13,000.00
MNR&L	30	Mirsand Town Planning & Architects	Project Supervision of Greenhouse Project	100,000.00
MNR&L	31	ADC Construction Company Ltd	Block wall for fence at Johnson Ghut, Phase 2-M	73,037.91
MNR&L	32	BIOSAFE Treatment & Septic Solution	Maintain sewerage treatment facility - Brandywine Bay	4,900.00
MNR&L	33	C&E Construction	Phase 2-S Concrete Inlets for Johnson's Ghut road	68,511.74
MNR&L	34	Alcedo Hodge Building Development	Phase 2-N New concrete road at Johnson's Ghut	83,992.61
MNR&L	35	JM Construction	Phase 2-0 New concrete road at Johnson's Ghut	86,857.29
MNR&L	36	Terrence Malone	Phase 2-P New concrete road at Johnson's Ghut	77,669.87
MNR&L	37	Jame & James Construction Ltd.	Phase 2-Q New concrete road at Johnson's Ghut	79,262.29
MNR&L	38	Reeso Maduro	Phase 2-R New concrete road at Johnson's Ghut	69,394.42
MNR&L	39	Stephanie Williams	Support to labour code secretariat	1,604.16
MNR&L	40	Khoys's Construction	Drain at Baugher's Bay	22,586.92
MNR&L	41	Mirsand Town Planning & Architects	Project Supervision of Greenhouse Project	100,000.00
MNR&L	42	Mirsand Town Planning & Architects	Quantity Surveying on Green House Project	100,000.00

Ministry of Education & Culture and Departments

ME&C	1	BCQS Ltd.	Bill of Quantities for Francis Lettsome Primary School	29,500.00
ME&C	2	DO Marketing & Consulting	National Sport and Recreation Consultancy	80,000.00
ME&C	3	Mrs. Belsadys Donovan	Reading specialist -Isabella Morris & Ivan Dawson PS	30,000.00
ME&C	4	R&F Construction	Assemble trailer for Claudia Creque Educational Centre	14,000.00
ME&C	5	Daniel Cline	Works on storm drain by Ivan Dawson Primary School	71,564.04
ME&C	6	SA Architect	Drawings for fence, road & sidewalk - Lenora Delville PS	30,375.00
ME&C	8	Jason Fahie, JBF Construction Ltd	Relocation of trailer & Classroom construction at Prison	31,400.00
ME&C	9	Wheatley Consulting Ltd	Consultancy for Accreditation of Secondary Schools	96,000.00
ME&C	10	Rev.Selwyn L.Vanterpool	Counseling services for Inmates & prison officers	51,315.00
ME&C	11	Neville Smith of Frontline System	Generator for Prison for a Period of 2 months	33,500.00
ME&C	13	Alwin Garraway	Finishes to Baughers Bay Field	16,363.50
ME&C	12	Claude Ottley Consulting LTD.	Develop Neighbourhood Youth Programme	98,400.00

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
ME&C	14	SAK Heavy Equipment	Concrete works to Greenland field, East End	38,871.90
ME&C	15	Keith Malone	Finishes & field works & marking to Baugher Bay Field	59,066.00
ME&C	16	Keith Malone	Finishes & Field works & Markings to Greenland Field	59,066.00
ME&C	A-17	Deborah O'Neal	Train teachers & parents to use Power School software	99,880.00
ME&C	17	Phillip Smith	Electrical for Air-conditioner at Isabella Morris PS	12,300.00
ME&C	18	Calvin Hendrickson of CMH	Repairs to the Willard Wheatley Primary School	30,495.19
ME&C	19	Smart Kids	Playground equipment - Bregado Flax Educational Ctr.	74,574.08
ME&C	20	Smart Kids	Upgrade playgrounds at the Carrot Bay	32,832.00
ME&C	21	Smart Kids	Playground equipment for Long Bush Park	74,159.00
ME&C	22	Frontline Systems	Generator for Prison for a Period of 1 month	16,750.00
ME&C	23	Ronnie Fahie	Repairing bathrooms on the Baughers Bay Playing Field	11,608.10
ME&C	24	David Smith of Tiger Construction	Plumbing works to the Greenland Field, Greenland	18,286.00
ME&C	27	Jason Fahie, JBF Construction Ltd	Site preparation & earthworks for Greenland Field	99,405.80
ME&C	28	Khoy Stoutt	Earthworks-purchase & truck soil for Greenland Field	46,260.00
ME&C	30	Mark Simmonds Construction	Repair six (6) bathrooms at Elmore Stoutt High School	60,084.00
ME&C	31	H.F.Building & Construction Ltd	Renovations at Ebenezer Thomas Primary School	29,962.33
ME&C	33	Skelton Electrics Ltd	Upgrade electrical system- Ebenezer Thomas Primary	19,039.86
ME&C	35	Eugene Donovan	Side walk at Leonora Delville Primary School	19,260.00
ME&C	36	Alvin Hodge	Road works-paving at Leonora Delville Primary School	36,621.00
ME&C	37	Kade Potter	Drain, columns & wall fence at Leonora Delville Primary	39,841.00
ME&C	38	R & S Construction	Preparatory for road works at Leonora Delville Primary	34,945.00
ME&C	39	Cameron's Excavating & Trucking	Drain, columns & wall fence at Leonora Delville Primary	36,875.60
ME&C	40	Fraser Inc	Metal fence on concrete wall -Leonora Delville Primary	90,281.70
ME&C	41	Smart Kids	Playground equipment for Benjamin Romney Park	72,185.00
ME&C	42	Caribbean Basin Enterprises	Effluent reuse system for Prison in Balsam Ghut	97,000.00
ME&C	43	Kade Potter	Works on storm drain at Isabella Morris Primary School	19,255.14
ME&C	44	Construction Engineering System Ltd	Covering storm drain at Isabella Morris Primary School	22,535.06
ME&C	45	Eugene Donovan	Covering storm drain at Isabella Morris Primary School	22,535.06
ME&C	46	Fraser Incorporated	Metal grate for storm drain at Isabella Morris Primary	13,857.50
ME&C	47	I&A Construction & Investment	Renovate Stage Platform Sir Rupert Briercliffe Hall	69,746.35
ME&C	48	CBB Enterprises (2004) Ltd.	Covering storm drain at Isabella Morris Primary School	22,535.06
ME&C	49	L&B Concrete Pumping	Demolition & civil works at the Benjamin Romney park	51,493.80
ME&C	50	Shane Winter	Hardscape (A) works at the Benjamin Romney Park	23,180.90
ME&C	52	Wayne Robinson	Electrical works at Benjamin Romney Recreational Park	42,108.00
ME&C	53	Eugene Donovan	Repair bathrooms at Isabella Morris Primary School	29,681.50
ME&C	55	STO Enterprise	Project management services for Benjamin Romney Park	22,500.00
ME&C	56	Smart Kids	Move playground equipt: B- Romney Park to Capoons Bay	24,000.00
ME&C	57	Bernard Smith Construction	Car park for playing field in Capoon's Bay.	37,980.00
ME&C	58	Wattley Enterprises	Painting classrooms at Enid Scatliffe Primary School	32,852.63
ME&C	59	F-Construction	Seating at the basketball court in South Valley VG	27,137.00
ME&C	60	AR Potter & Associates	Designs, development & drawings for Greenland field	75,000.00
ME&C	61	SA Architect	Drawings & Mgt. Services for Capoon's Bay Grounds	13,282.83

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
ME&C	62	KM Construction	Two classrooms for Enid Scatilliffe Primary School	98,082.00
ME&C	63	Jerome Frett	Structural & civil designs - expansion of Greenland Field	52,500.00
ME&C	64	Kade Potter	Restoration of pavilion on Capoon's Bay Playing Field	19,893.50
ME&C	65	Ground Works BVI	Landscaping Capoon's Bay Playing Field	21,850.00
ME&C	66	Kade Potter	Brick sign at Capoon's Bay Playing Field	11,631.80
ME&C	67	Wayne Robinson	Restoring bathrooms at Capoon's Bay Playing Field	49,971.20
ME&C	68	Alvin Hodge	Paving & concrete works at the Benjamin Romney Park	50,599.50
ME&C	69	Jerome Frett	Structural designs for development of Carrot Bay Park	38,500.00
ME&C	70	Desmond Moyneaux	Stand with roof for basketball court - Capoon's Bay field	12,495.50
ME&C	71	Cyril Moyneaux	Stand with roof for basketball court - Capoon's Bay field	12,495.50
ME&C	72	B & G Construction	Stand with roof for basketball court- Capoon's Bay field	12,495.50
ME&C	73	KM Construction	Prepare trailer for two classrooms at school in Anegada	36,500.00
ME&C	74	Caribbean Basin Enterprises	Cromaglass wastewater equipment etc. - Capoon's Bay	46,290.68
ME&C	75	C & E Construction	Windows for Sir Rupert Briercliffe Hall	56,095.28
ME&C	76	Boynes Welding	Iron rails for bandstand & playground in Long Bush	33,586.00
ME&C	77	New Era Electronic Draughting Svs.	Designs to restore the Rolley Well at Towers	29,000.00
ME&C	78	Kade Potter	Wall by Capoon's Bay Playing Field in West End	12,962.00
ME&C	80	Shane Winter	Chain link fence by the Seventh-Day Adventist School	24,656.55
ESHS	1	Beulah Romney	Transportation for secondary school students	14,500.00
ESHS	2	Cephus	Transportation for secondary school students	12,000.00
ESHS	3	Anselma Potter	Transportation for secondary school students	13,500.00
ESHS	4	Julian Charles Lindsay	Transportation for secondary school students	24,000.00
ESHS	5	Micheal Herbert	Transportation for secondary school students	35,500.00
ESHS	6	Alford Christopher	Transportation for secondary school students	14,500.00
ESHS	7	Sydney Dougan	Transportation for secondary school students	31,000.00
ESHS	8	Margerita Blyden	Transportation for secondary school students	4,000.00
ESHS	9	Odean Chalwell	Transportation for secondary school students	43,500.00
ESHS	14	Milton MacLean	Transportation for secondary school students	14,500.00
ESHS	16	New Horizon Ferry Services	Transportation for secondary school students	20,400.00
ESHS	17	Corbett Wheatley	Transportation for secondary school students	12,000.00
ME&C	A-1	Japhix Television	Promoting Ministry's "Good to Great" initiative on JTV	96,000.00
ME&C	A-3	Frontline Systems	Generator Rental at Her Majesty's Prison	50,250.00
ME&C	A-7	Sailon (BVI) Ltd.	Sailing activities for young people of the BVI	100,000.00
ME&C	A-9	Quomar Trading Lts. & Pharmacy	School supplies for Back to School festiville 2009	19,840.00
ME&C	A-10	Elmore Stoutt	Providing consultancy service to the Ministry	63,245.00
ME&C	A-11	Ellen Erwin	Reading specialist -Bregado Flax Educational Centre	30,000.00
ME&C	A-13	Densil Lawrence	Generator for Carrot Bay Methodist & SDA Churches	31,145.00
MEC/HMP	1	Caribbean Basin Enterprises	Manage/operate/maintain HMP waste treatment system	87,600.00
MEC/DEC	1	Roystin Harrigan	School's Maintenance Services	8,400.00
MEC/DEC	2	Shark's Enterprises Ltd	School's Maintenance Services	9,000.00
MEC/DEC	3	Shark's Enterprises Ltd	School's Maintenance Services	8,400.00
MEC/DEC	4	Rudolph George	School's Maintenance Services	8,400.00

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
Ministry of Health & Social Development and Departments				
MH&SD	1	Austin Todman	Repair to Fence & Gate at Derelict Vehicle Site SCB	17,522.80
MH&SD	2	Newton Construction Ltd	Reassemble the New Incinerator	21,626.40
MH&SD	3	C&M Construction Co.	Painting Brewers Bay Community Centre	17,244.25
MH&SD	4	Shane Winter	Painting the Sea Cow's Bay Community Centre	22,699.97
MH&SD	5	Mr. Victor Stevens	Remove Garbage, debris & brush, prune trees	13,934.20
MH&SD	9	Todman AC & Refrigeration Co	Install air conditioning units at Cane Garden Bay Centre	59,900.00
MH&SD	11	CBB Enterprises Ltd.	Construct a gym at Abraham Leonard Community Centre	26,495.00
MH&SD	12	Toval Smith	Renovations to the Abraham Leonard Community Centre	13,710.00
MH&SD	13	Bernard Smith Construction	Flooring for gym - Abraham Leonard Community Centre	19,200.00
MH&SD	14	Gene Hodge	Demolition of the Old Road Town Clinic Building	46,568.10
MH&SD	15	Junior Matthias	Fencing of the Johnson Ghut Cemetery	29,786.61
MH&SD	16	L.S. Construction	Fencing of the Anegada Burial Ground, The Settlement	36,877.00
MH&SD	17	Clarence Vanterpool & Co.	Retrofit Clinic at Cane Garden Bay Community Centre	50,265.93
MH&SD	18	Dawson Wells Consulting Engineers	Schematic Drawings for new Iris Oneal Clinic	75,600.00
MH&SD	18	Derick Leonard Construction	Complete foundation work for North Sound Centre	96,630.20
MH&SD	19	Boynes Welding	Metal rail, platform & cat walk system at incinerator site	16,799.38
MH&SD	2	Simmons Counseling & Consultation	Assessment and review of the Sandy Lane Programme	40,000.00
MH&SD	3	David Taylor	Technical assistance for Peebles Hospital extension	9,480.90
MH&SD	4	Vessile Mathavious	Needs Assessment for Adina Donovan Home	29,600.00
MH&SD	5	Medical Equipment Solutions Intl.	Agent for purchase of the radi hospital equipment	66,815.00
MH&SD	8	Edwin Adams	Project Managt- Phase 1 Community Ctr. North Sound	28,000.00
MH&SD	9	Steve Augustine	Construct additional areas to the Capoon's Bay Clinic	35,300.00
MH&SD	10	ARUP USA Inc.	Professional services to review New Hospital project etc.	75,700.00
Ministry of Communications & Works and Departments				
MC&W	1	Caribbean Security Ltd.	Automatic Door for Basement at Admin Complex	23,392.00
MC&W	2	Derick Selvin Christopher	Site Amenities- Ellis Thomas Down Monument Platform	37,124.69
MC&W	4	Caribbean Basin Enterprises Inc.	Refurbish Sewerage Lift Stations -Fort Burt & Waterfront	98,329.50
MC&W	23	Shane Winter	Supervision for bridge Crossing by Connor's Laundromat	10,757.40
MC&W	29	Dr. Brenadatee McKelly	Campaign to reinstate Traffic Lights at Roundabout	11,914.50
PWD	1	Randolph Mactavious	Retaining wall- Hannah's Estate by Audrey Todman bldg	26,280.61
PWD	2	Vanterpool Melvin	Approach Site Works for setting Point Ferry Dock Facility	73,950.98
PWD	3	No Limit Construction	Civil Works at Sea Cow's Bay by Catherine Bell	10,143.00
PWD	4	Alford Maduro	Trim & Clean from Mayaba to Roosevelt Harrigan Shop	9,236.00
PWD	5	Allen Cameron	Trim road at Romney Park	6,872.00
PWD	6	Ashley Turnbull	Trim & Clean from Meyers Junction-Brewers Bay	8,160.00
PWD	7	Clarence Daniel	Trim & Clean Hope Hill, Jennings Hill, Lambert Hill	14,042.00
PWD	8	Clifford Henley By Ishmael Hodge	Trim & Clean roads Horse Path, Huntums Ghut areas	5,291.00
PWD	9	Dennis Callwood	Trim & Clean roads in the West End area	6,442.00

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
PWD	10	Franklyn Brewley	Trim & Clean Horse Path & feeder roads	7,721.00
PWD	11	Gerald Smith	Trim & Clean -Soldier Hill Reservoir to Mayaba Junction	11,078.00
PWD	12	Glanville Christopher	Trim & Clean from Roosevelt Harrigan's to Round Tree	5,055.00
PWD	13	Herman Christopher	Trim & Clean Feeder roads	8,885.00
PWD	14	Howard Matthias	Trim & Clean roads in the Sea Cows Bay area	6,075.00
PWD	15	Irvy Turnbull	Trim & Clean roads in the Long Trench, Fahie Hill areas	9,169.00
PWD	16	Arnold Smith	Trim & Clean roads in the Belle View area as specified	3,432.00
PWD	17	James L.Callwood	Trim & Clean roads Carrot Bay -Cane Garden Bay areas	15,454.80
PWD	18	Joseph Christopher	Trim & Clean feeder to Kato Parson	7,882.00
PWD	19	Louis Lettsome	Trim & Clean roads from Long Look to East End areas	11,965.20
PWD	20	Micheal Leonard	Trim & Clean roads in the Luck Hill area	9,144.00
PWD	21	Perry Leonard	Trim & Clean roads in the Fortuna Ghut area	15,434.00
PWD	22	Reginald Smith	Trim & Clean roads in the Brewers Bay area	9,655.00
PWD	23	Rufus Dawson	Trim & Clean roads in the McNamara area	9,400.00
PWD	24	Vernon Smith	Trim & Clean roads in the Sea Cows Bay area	13,242.00
PWD	25	Warren Smith	Trim & Clean roads in the Purcell Estate area	3,520.00
PWD	26	Wilfred Benders	Trim & Clean roads on Anegada as specified	5,905.20
PWD	27	William Barry	Trim & Clean roads in Pleasant Valley	12,995.00
PWD	28	William Industrious	Trim & Clean roads in Cane Garden Bay area	2,720.00
PWD	30	Ifield Hodge	Block Wall & Road at Huntum's Ghut by Wayne Hodge	38,997.31
PWD	32	Alfredo Callwood	Road paving & Retaining wall at Little Harbour JVD	60,186.52
PWD	33	Urman Callwood	Road paving on JVD at Baker's Bay	49,589.15
PWD	34	Rudolph George	Road paving on Jost Van Dyke by the Water Tank	60,561.13
PWD	36	Alfred Farrington	Covered Box Drain at Huntum's Ghut-Phase 2 Civil works	73,062.72
PWD	37	Brian Blyden	Civil works box drain-Huntum's Ghut Tributary Part 2	24,828.50
PWD	38	Darwin Scatliffe	Box drain Lower Estate/Huntum's Ghut Tributary Part 2C	60,007.58
PWD	39	KM Construction	Box drain at Huntum's Ghut Tributary Part 2A	58,494.18
PWD	40	James Todman Construction	Covered Box Drain at Huntum's Ghut-Phase 2 Civil works	73,062.72
PWD	41	Anthony Frank	Covered Box Drain at Huntum's Ghut-Phase 2 Civil works	73,062.72
PWD	42	Brian Blyden	Covered Box Drain at Huntum's Ghut-Phase 2 Civil works	12,796.63
PWD	43	Danley Rhymer	Covered Box Drain at Huntum's Ghut- Phase 2 1D	57,888.13
PWD	44	Action Construction	Civil Works-Lower Estate/Huntum's Ghut Tributary Part 1	24,246.00
PWD	45	K&M Construction Management	Road Paving at Nottingham Estate - Section 2-C	35,137.68
PWD	46	K&S Construction	Road paving -Primrose Garden by D. Wheatley-Phase 1	44,295.47
PWD	47	C & E Construction	Road Paving by Dona Wheatley Residence Phase 2	44,295.47
PWD	48	Nolan & Susanna Davis	Road Paving at Nottingham Estate-PHASE 2	35,137.68
PWD	49	L.D.K. Heavy Equipment Ltd.	Road paving at Hodge's Creek by Stanley Gordon	32,520.39
PWD	50	Julian Matthias	Road paving at Hodge's Creek by Stanley Gordon	31,565.86
PWD	51	Neighbourhood Construction	Long Bush Drainage - Fire Station to Supa Value-Part 1	73,414.25
PWD	52	Hugh Blyden	Long Bush Drainage - Fire Station to Supa Value-Part 2	73,414.25
PWD	53	Leslie J Smith	Long Bush Drainage - Fire Station to Supa Value-Part 3	73,414.25
PWD	54	Franklyn Dailey	Long Bush Drainage - Fire Station to Supa Value-Part 4	73,414.25

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
PWD	55	Melvin Fraser	Access road in Sea Cow's Bay by Catherine Bell's	20,570.17
PWD	57	Neighbourhood Construction	Site Works for Traffic Lights at Admin Drive-Phase 1	29,602.38
PWD	58	Franklyn Dailey	Site Works for Traffic Lights at Roundabout-Phase 4	39,830.42
PWD	59	Shane Winter	Site Works for Traffic Lights at Roundabout-Phase 1	55,774.56
PWD	60	Ogan Baronville	Site Works for Traffic Lights at Roundabout-Phase 2	43,678.45
PWD	61	Austin Todman	Site Works for Traffic Lights at Admin Drive-Phase 2	48,010.30
PWD	62	Bert's Trucking & Heavy Equipment	Bridge Structure by Connor's Laundromat - 1A	56,610.05
PWD	63	Dereck Selvin Christopher	Bridge Structure by Connor's Laundromat - 1B	57,679.98
PWD	64	Sylvester Johnson	Sidewalk & Drainage-Connor's Laundromat Phase 1B	36,411.68
PWD	65	Kenneth Fraser	Approach Pavement- Bridge by Connor's Laundromat	41,339.05
PWD	66	Hugh Blyden	Site Works for Traffic lights at Roundabout-Phase 3	44,029.82
PWD	67	Bee's Equipment Rental	Civil Works for Bridge by Connor's Laundromat	47,333.77
PWD	68	Fraser Incorporate	Road Rehabilitation & Stormwater Grating-Hannah's Est.	65,060.56
PWD	69	No Limit Construction	Drainage Remedial Works by Hannah's Est. -Civil Works	15,997.65
PWD	70	No Limit Construction	Ret. Wall, Driveway by Linette Browne Sea Cows Bay	57,773.47
PWD	71	Randolph Mactavious	Kerb & Slipper -Bridge by Conner's Laundromat	29,560.52
PWD	72	Gorda Equipment Company Ltd	Cattle Trap at Northern & Southern End of Nail Bay	29,829.85
PWD	73	Randolph Mactavious	Upgrade of Manhole Inlets by Hannah's Estate	22,191.23
PWD	74	D&C Construction	Rehabilitate site amenities by CGB Ferry Dock -Phase 1B	99,876.77
PWD	75	Shane Winter	Road paving at Nibb's Estate by Jane Turnbull	15,824.86
PWD	76	Andrel Smith	Retaining wall at Carrot Bay by Anthony Bramble Phase 1	70,706.14
PWD	77	George Fraser	Retaining wall at Carrot Bay by Anthony Bramble Phase 2	70,706.14
PWD	78	Eugene Donovan	Retaining wall at Carrot Bay by Anthony Bramble Phase 3	70,706.14
PWD	79	Tropical Construction	Retaining wall at Carrot Bay by Anthony Bramble Phase 4	66,297.85
PWD	80	Roystin Harrigan	Road improvement - Pond Bay to Mango Ghut -Phase 5	43,478.05
PWD	81	B & Son's Construction	Road improvement - Pond Bay to Mango Ghut - Phase 4	31,184.55
PWD	82	Leon's Construction & Wood work	Road paving - Pond Bay to Mango Ghut Phase 3	31,184.55
PWD	83	F-Construction	Road improvement - Pond Bay to Mango Ghut-Phase 2	31,184.55
PWD	84	Rhudel Samuel O'Neal	Road improvement - Pond Bay to Mango Ghut-Phase 1	31,184.55
PWD	84	Loen's Construction & Wood	Road improvement - Pond Bay to Mango Ghut-Phase 3	31,184.55
PWD	85	Enchantment Holding Ltd.	Civil works for Road - Pond Bay to Mango Ghut	19,578.75
PWD	86	Hodge's Trucking Service	Civil Works for Bridge, Ret-wall by Anthony Bramble	65,630.50
PWD	87	Eric's Trucking & Construction	Road improvement - Pond Bay to Mango Ghut-Phase 6	31,184.55
PWD	88	Wallace Leonard	Road paving by Cynthia Christopher Shepherd Hill Sec.29	58,690.94
PWD	89	Franklyn Dailey	Picket & chainlink fence by Franklyn Dailey's-Hawk's Nest	39,008.06
PWD	90	Calvin Christopher	Retaining wall & paving Brewer's Bay	27,588.96
PWD	91	Humphrey Allen Lettsone	Trim & Clean in the Long Look/East End area	5,982.60
PWD	92	Felipe Smith	Covering Ghut at EllisThomas Downs Race Track Phase 2	59,792.90
PWD	93	Ira & Akeem Smith	Covering Ghut at EllisThomas Downs Race Track Phase 4	60,137.90
PWD	94	Cromwell Forbes	Covering Ghut at Ellis homas Downs Race Track Phase 3	67,958.79
PWD	95	L&S Construction	Road paving at Fahie Hill by Arthur Kelly	48,178.96
PWD	98	Road Side Equipment	Cleaning roadsides - Baugher's Bay to Sea Cow's Bay	35,084.80

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
PWD	99	Charles Ernest Rymer	Boat ramp at Brewer's Bay	39,794.14
PWD	100	Kade Potter	Road paving at West End by Una Donovan	45,348.64
PWD	101	STO Enterprise	Drawing, specs & designs for roof repairs to LegCo bldg	15,000.00
PWD	102	Samuel Williams	Trim & Clean roads in the Pleasant Valley area	7,797.00
PWD	103	T & J Construction	Road paving at Horse Path by Jean Christopher	14,849.26
PWD	104	Bernard Fraser	Trim & Clean roads in Mount Sage Doty Estate areas	2,887.20
PWD	105	RI-Tech Construction	Road paving by Sharleen Frett at Little Dix Hill	11,034.71
PWD	106	Wallace Leonard	Road paving at Thomas land by Frank Daley	41,062.82
PWD	108	Almega Construction	Road paving by Cynthia Christopher Shepherd Hill Sec.29	48,962.17
PWD	109	Clifton Thomas	Road paving by Cynthia Christopher Shepherd Hill Sec.29	48,962.17
PWD	110	K&S Construction	Retaining wall at Primrose Carden by J. Brewley	54,632.94
PWD	111	R&F Construction	Retaining wall at Horse Path by Eric Mathias	55,698.30
PWD	112	The Yard Construction	Road paving Pond Bay to Mango Ghut Phase 7	31,184.55
PWD	113	B&B Construction	Ret. wall & road by Pamela Thompson Huntum's Ght	56,592.25
PWD	114	Qwomar Construction	Ret. wall & road by Pamela Thompson Huntum's Ght	64,489.53
PWD	115	First Sons Construction	Road paving - From Pond Bay - Mango Ghut Phase 8	31,184.55
PWD	116	K&S Construction	Road paving at George's Northside by Olivine Freeman	30,976.11
PWD	117	C&E Construction	Road paving at Harriet Hill by George Turnbull	52,616.76
PWD	118	Cromwell Forbes	Retaining wall by V. Brown & Williams Pockwood Pond	67,016.71
PWD	119	John Nibbs Construction	Road widening & Ret-wall by Hanaro Christopher	45,825.32
PWD	120	No Limit Construction	Road widening & Ret-wall by Hanaro Christopher	30,354.83
PWD	121	Alwin Garraway	Road paving at Long Trench by Alleyne Brewely	42,943.19
PWD	122	R&L Construction	Road paving at Brandywine Bay Phase 2	26,261.69
PWD	123	Bee's Equipment Rental	Retaining wall/road paving by Rasheed Fareed-Civil Work	30,776.30
PWD	124	T&J Construction	Road paving at Upper Hope by Maurice Todman	29,297.52
PWD	125	Anselmo Stevens Jr.	Road paving by Marilyn George in South Valley VG	50,570.22
PWD	126	E&K Concrete Pumping & Const.	Retaining wall & road paving by Rasheed Fareed	54,702.97
PWD	127	The Pickering Group Ltd.	Retaining Wall by Vere Brown in Pockwood Pond	13,958.70
PWD	128	Sylvester Johnson	Rehabilitation of Sea Cow's Bay Well	15,980.66
PWD	129	Bee's Equipment Rental	Rehabilitation of ghut opening by Pleasant Valley	23,381.92
PWD	130	Clement Caul	Drainage Solution by Virgin Gorda Yatch Harbour	72,046.98
PWD	131	Alwin Garraway	Road paving at Turnbull Estate by Joseph Fahie	65,548.39
PWD	134	T&J Construction	Kerb & driveway by Ms.O'Neal/Wilmoth Hamm Sabbath	8,342.91
PWD	137	Metro Construction Ltd.	Retaining Wall by Shelia & Glenice Scatliffe at Butu	33,990.44
PWD	138	Shane Winter	Drainage Solution by Johnny Forbes Residence	60,317.70
PWD	139	Waldo's Welding	Drainage Solution by Johnny Forbes Residence	20,573.50
PWD	140	Felipe Smith	Drainage Solution by Johnny Forbes Residence	46,617.74
PWD	141	B'Zers Backhoe Service	Drainage Solution by Johnny Forbes Residence	36,285.38
PWD	142	International Construction Ltd.	Retaining wall at Hope Estate by Neville Smith	70,499.92
PWD	143	WOLVAADD Corporation Ltd.	Sidewalk & Drainage Solution by Franklin Penn	22,163.15
PWD	144	Ronnie Fahie	Plastering Wall by Utah Donovan	12,811.00
PWD	145	Moose Construction	Road Paving & Drainage works by Bing's Fat Hog's Bay	26,444.01

Min/ Dept	CNT #	CONTRACTOR	DESCRIPTION	Amount \$
PWD	146	James Todman Construction	Covered box drainage at Huntum's Ghut phase 2	47,323.77
PWD	147	Wilbert Pickering Construction	Retaining wall at East End by Wilson Varlack	31,411.73
PWD	149	Alvin Hodge	Road Paving at Zion Hill by the Methodist Church	40,865.25
PWD	152	McKenzie	Road Paving & Drainage works by Bing's Fat Hog's Bay	33,490.36
PWD	153	D&T Construction	Road paving at Nottingham Estate	35,137.68
PWD	154	Clarence Vanterpool	Retaining wall at Harrigan Estate by Dwight Leonard	42,229.00
PWD	155	Terrance Malone	Retaining wall at Butu Mountain by Terrance Malone	58,871.38
PWD	157	Ira & Akeem Smith	Road paving at Slaney Hill by Cyril B. Romney	56,379.10
PWD	158	Alvian Creque	Gun Creek Cemetery Site Amenities - Sidewalk	27,149.32
PWD	159	Victor Stevens	Gun Creek Cemetery Site Amenities - drainage	51,852.06
PWD	160	Ray Harrigan	Gun Creek Cemetery Site Amenities - rubble wall	27,677.45
PWD	161	Roystin Harrigan	Gun Creek Cemetery Site Amenities - block wall, fence	37,794.81
PWD	162	Shane Winter	Fitting out Traffic Depart. Offices at Pockwood Pond	58,949.58
PWD	163	Randolph Mactavious	Wall finishes, install doors & windows for Traffic Dept.	57,176.85
PWD	164	Vancito Christopher	Fittings, Furnishings, Plumbing & Electrical-Traffic Dept.	54,492.75
PWD	165	Glenford Maduro	Clean covered drain in Long Bush	11,400.00
PWD	166	CW General Maintenance	Road paving at Greenland by Vera King	41,522.25
PWD	167	Charles Ernest Rymer	Retaining wall & road at Brewer's Bay by Vernon Malone	27,588.96
WSD	2	Mervin Thomas	Install PVC Pressure Pies & Associated Works at Mayaba	37,999.17
WSD	3	Henry Francis	Install PVC Pressure Pies & Associated Works at Mayaba	36,275.01
WSD	4	Leando Scatliffe	Install PVC Pressure Pipes & Associated Works -Spooners	37,077.70
WSD	5	C & M Construction	Install PVC Pressure Pipes & Associated works - Spooners	34,793.27
WSD	28	Lionel Smith	Install PVC Pressure pipes & Associated works - Anegada	40,783.12
WSD	28	Ernest Faulkner	Install PVC Pressure pipes & Associated works - Anegada	41,318.10
WSD	29	George A. Smith	Install PVC Pressure pipes & Associated works - Anegada	40,666.04
WSD	30	Sidney Wheatley	Install PVC Pressure pipes & Associated works - Anegada	40,666.04
WSD	31	Wilford Faulkner	Install PVC Pressure pipes & Associated works - Anegada	40,666.04
WSD	33	Dean Wheatley	Install water pipes	38,687.82
WSD	35	Darwin Potter	Install PVC pressure pipes & associated works - Anegada	38,304.62
WSD	36	Laurel Turnbull	Install PVC Pressure pipes & Associated works - Anegada	40,666.04
WSD	39	James White	Install PVC Pressure pipes & Associated works - Anegada	37,139.44

Notes to Appendix F

1. Some of the Contractors' names and the project descriptions have been shortened in the interest of space.
2. Numbers preceded with an "A" denote an agreement. These have the same binding properties as a contract.
3. Skipped numbers result where contracts were cancelled before distribution or implementation.

4. PWD's agreements are not included in the above schedule.

5. AGC – Attorney General Chambers; AUD – Office of Auditor General; DEC – Department of Education and Culture; DGO – Deputy Governor's Office; CBN – Cabinet Office; ESHS – Elmore Stoutt High School; FMU – Facilities Management Unit; GPO – General Post Office; HMP – Her Majesty's Prison; IFC – International Finance Centre; PO – Premier's Office; MC&W – Ministry of Communications and Works; ME&C – Ministry of Education and Culture; MNR&L – Ministry of Natural Resources and Labour; MH&SD – Ministry of Health and Social Development; PWD – Public Works Department; SDD – Social Development Department; TRSY – Treasury Department; W&S – Water and Sewerage Department.

**GOVERNMENT OF THE VIRGIN ISLANDS
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 2009**

<u>FUND BALANCES</u>			<u>ASSETS</u>
<u>Consolidated Fund</u>			<u>Current Assets</u>
Balance B/F	73,032,163		Public Officers Advances
Surplus/Deficit 2009	(7,668,156)		Other Advances
		65,364,007	Current Accounts
			5,262,801
<u>Other Funds</u>			<u>Investments</u>
Development Fund	(56,311,797)		Certificates of Deposits & Savings
Contingency	200,000		35,174,038
Emergency/Disaster Fund	4,384,325		
Transportation Improv Fund	2,477,357		
Car Loan Revolving Fund	666,918		
Debt Service Fund	100,000		
Loan Revolving Fund	100,000		
Pension Fund	6,799,555		
Repairs & Renewal	600,000		
Reserve Fund	5,593,489	(35,390,153)	
			<u>Cash</u>
			Cash at Banks
			8,728,037
			<u>Deposits</u>
Postmaster	(6,963)		
Other Deposits	19,197,986	19,191,023	
		<u>49,164,877</u>	<u>49,164,877</u>

Note: This statement does not include the following:-
Public Debt as of 31st December 2009 amounting to US\$134,251,314

