

# Government of The Virgin Islands



# AUDIT OFFICE



## REPORT OF THE AUDITOR GENERAL For the Year Ended 31st December 2010

**"TOWARDS GREATER ACCOUNTABILITY"**



**GOVERNMENT OF THE VIRGIN ISLANDS**



**AUDIT  
OFFICE**

**REPORT OF THE AUDITOR GENERAL**

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**For The Year Ended 31 December 2010**

**"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**

Dr. the Honourable D Orlando Smith  
Premier and Minister of Finance  
Ministry of Finance  
Road Town, Tortola  
Virgin Islands

15 September 2012

Sir,

I forward herewith, my Report on the Accounts of the Government of the Virgin Islands for the year ended 31 December 2010, 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 several loops and a vertical line ending in a horizontal bar.

Sonia M. Webster  
Auditor General



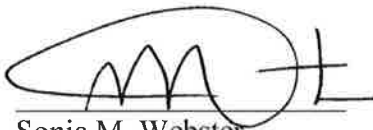
**GOVERNMENT OF THE VIRGIN ISLANDS  
STATEMENT OF ASSETS AND LIABILITIES  
AND ABSTRACT STATEMENT - 2010**

**AUDIT CERTIFICATE**

I have examined the Statement of Assets and Liabilities of the Government of the Virgin Islands as at 31 December 2010 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 2010, 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

15 September 2012

## AUDIT MANDATE

1. The audit of the accounts of the Government of the Virgin Islands for the year ended 31 December 2010 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 sections 11(1) and 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 2010 were received for audit on 16 July 2011. The final revised copies were received on 1 March 2012. They comprised 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. These are 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 28 of this report.

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

	<b>2010</b>	<b>2009</b>
<b>ASSETS</b>	<b>\$</b>	<b>\$</b>
<b>Cash</b>		
Cash at Bank	3,404,229	8,728,037
Certificates of Deposit and Savings	35,140,197	35,174,038
<b>Total Cash</b>	<u>38,544,426</u>	<u>43,902,075</u>
<b>Advances and Current Accounts</b>		
Advances Public Officers	1,583,275	1,431,055
Other Advances	3,768,161	3,654,462
Current Accounts	386,954	177,285
<b>Total Advances and Current Accounts</b>	<u>5,738,390</u>	<u>5,262,802</u>
<b>Total Assets</b>	<u>44,282,816</u>	<u>49,164,877</u>
 <b>LIABILITIES &amp; FUND BALANCES</b>		
<b>Deposits</b>		
Postmaster Deposits	(29,288)	(6,963)
Other Deposits	21,523,155	19,197,986
<b>Total Deposits</b>	<u>21,493,867</u>	<u>19,191,023</u>
<b>Other Funds</b>		
Development Fund	(60,346,875)	(56,311,797)
Contingencies Fund	200,000	200,000
Emergency Disaster Fund	4,067,355	4,384,325
Transportation Improvement Network	2,757,149	2,477,357
Car Loan Revolving Fund	689,312	666,918
Debt Service Fund	100,000	100,000
Loan Revolving Fund	100,000	100,000
Pension Fund	6,799,555	6,799,555
Repairs and Renewal Fund	600,000	600,000
Reserve Fund	5,619,691	5,593,489
<b>Total Other Funds</b>	<u>(39,413,813)</u>	<u>(35,390,153)</u>
 Consolidated Fund	 <u>62,202,762</u>	 <u>65,364,007</u>
<b>Total Liabilities and Fund Balances</b>	<u>44,282,816</u>	<u>49,164,877</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 \$272,960,807 and incurred expenditure of \$256,396,052. In addition, transfers totalling \$19,726,000 were made from the Consolidated Fund to the Development Fund. The net result at year's end was a deficit of (\$3,161,245). A summary of the Consolidated Fund's activity for 2010 is shown below.

	<b>Budgeted (Including SAP) 2010</b>	<b>Actual 2010</b>	<b>Actual 2009</b>
<b>Recurrent Activity</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Recurrent Revenue	273,603,000	272,960,807	268,644,829
Less: Recurrent Expenditure	(252,924,570)	(256,396,052)	(253,665,085)
Operating Surplus	<u>20,678,430</u>	<u>16,564,755</u>	<u>14,979,744</u>
<b>Less Contributions to Other Funds</b>			
Development Fund	(21,426,000)	(19,726,000)	(22,647,900)
Emergency/Disaster Fund	(300,000)	-	-
Pension Fund	(2,000,000)	-	-
Reserve Fund	(300,000)	-	-
Contingencies Fund	(300,000)	-	-
Repairs and Renewals Fund	(100,000)	-	-
Total Fund Contributions	<u>(24,426,000)</u>	<u>(19,726,000)</u>	<u>(22,647,900)</u>
Consolidated Fund Surplus (Deficit)	<u>(3,747,570)</u>	<u>(3,161,245)</u>	<u>(7,668,156)</u>
<b>Consolidated Fund Balance</b>			
Balance at 1 January		65,364,007	73,032,163
Surplus (Deficit) for the year		(3,161,245)	(7,668,156)
Balance at 31 December		<u>62,202,762</u>	<u>65,364,007</u>

13. During the year the Consolidated Fund was unable to fully support all of the financing obligations imposed by the House of Assembly. The authorised provision for transfer to the Development Fund was \$21,426,000. As noted above, only \$19,726,900 was actually transferred. This created a shortfall of \$1,700,000 in the Development Fund revenue. Similarly, the authorised transfers to other funds totalling \$3,000,000 were not executed.

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

Year	Surplus/ (Deficit) \$	Consolidated Fund Balance \$
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
2010	(3,161,245)	62,202,762

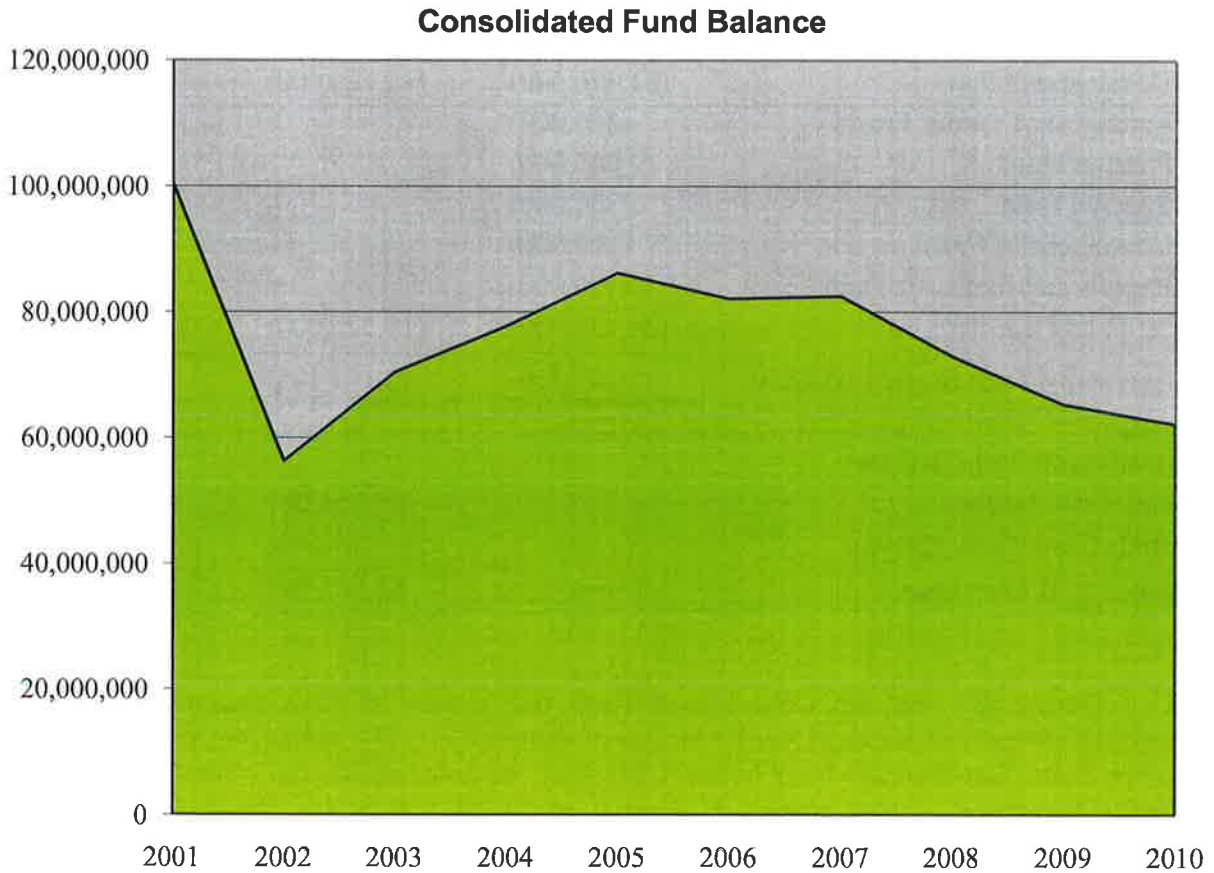


Diagram No. 1

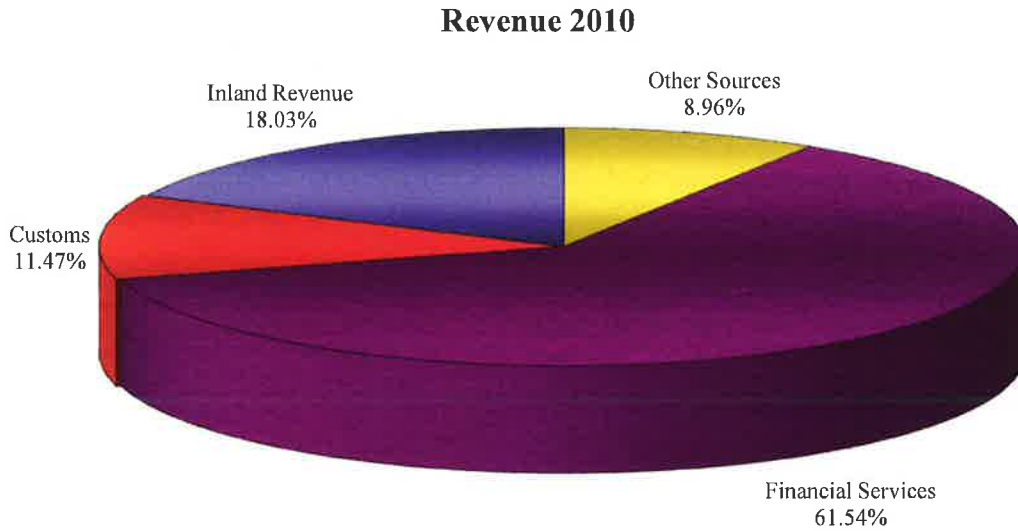
## RECURRENT REVENUE

15. The revenue records were examined to assess 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. Despite this there are still a few departments that are tardy in reporting revenue to the Treasury. In addition, because of the size of some of the offices, the desirable internal controls to safeguard the collection process are at times non-existent, which opens the door to irregularities in collection activity.

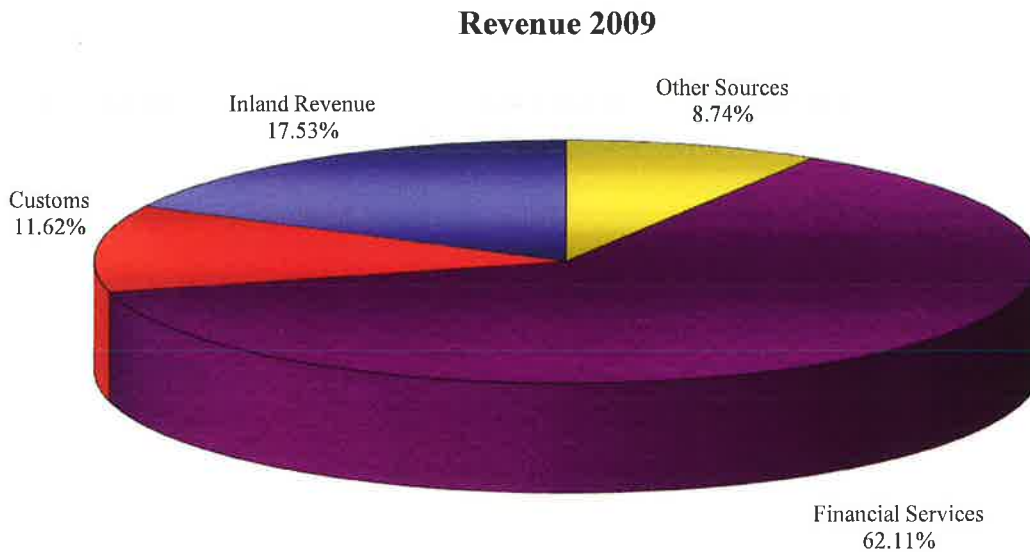
16. Recurrent revenue for 2010 was budgeted at \$273,603,000. Actual collections totalled \$272,960,807, which fell short of the budgeted amount by \$642,193 or less than 1% as shown below.

Revenue Source	Budget 2010 \$	Actual 2010 \$	Excess (Shortfall) \$	Actual 2009 \$
Import Duties	33,725,000	29,318,434	(4,406,566)	29,318,542
Taxes	44,805,000	44,452,842	(352,158)	43,046,070
Licences	12,161,000	9,377,022	(2,783,978)	9,347,460
Fines & Forfeitures	600,000	382,668	(217,332)	419,520
Fees	16,101,000	11,216,818	(4,884,182)	11,825,651
Sales	6,917,000	5,876,436	(1,040,564)	5,698,911
Rental	387,000	596,281	209,281	720,389
Royalties	1,050,000	26,507	(1,023,493)	77,316
Investment Income	390,000	321,102	(68,898)	575,574
Financial Services	156,937,000	167,991,752	11,054,752	166,845,762
Other Govt. Revenue	530,000	3,400,945	2,870,945	769,634
Total	<u>273,603,000</u>	<u>272,960,807</u>	<u>(642,193)</u>	<u>268,644,829</u>

17. The diagrams below show the apportionment of revenue collected in 2010 and 2009 by Financial Services, Inland Revenue, Customs and a combination of the remaining departments.



**Diagram No.2**

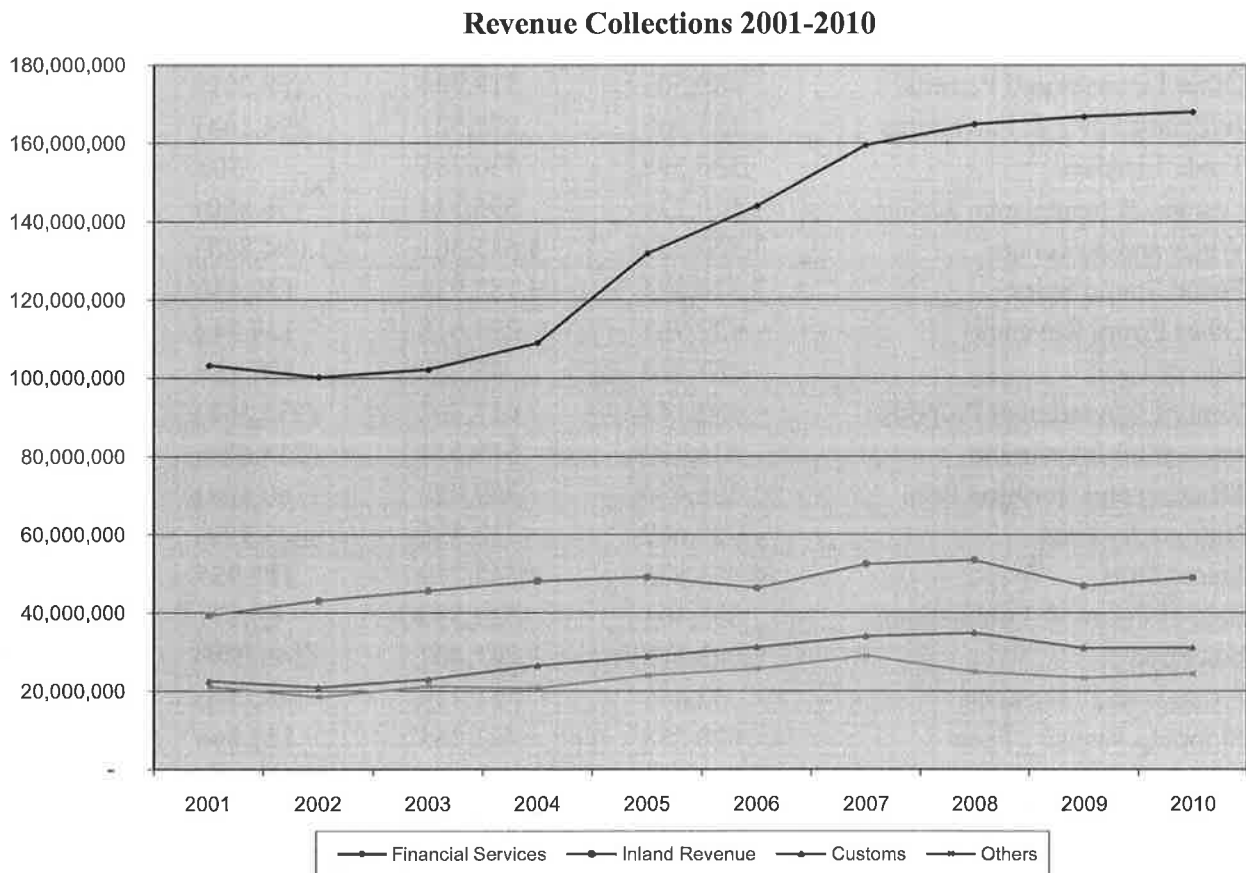


**Diagram No.3**

18. Revenue collection showed mixed results in 2010. Although the three main revenue sources reported marginal increases during the year and collections exceeded that of 2009 by \$4,315,978 (or 1.61%) there was an overall shortfall on the budgeted amount.

19. 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 2010 an amount of 167,991,752 was transferred into the Consolidated Fund from the said trust account. This represented 61.54% of the Government's overall intake.

20. The collection trends of the three major revenue sources (Financial Services, Inland Revenue and Customs) from 2001 to 2010 are illustrated in the chart below.



**Diagram No. 4**



21. The revenue comparison table below shows collections for 2010 and 2009 and demonstrates a slight improvement in collections when compared to the previous year.

Sources of Revenue	MAIN REVENUE SOURCES			
	2010	2009	Increase	Increase
	Actual	Actual	(Decrease)	-Decrease
	\$	\$	\$	%
Import Duty	29,318,434	29,318,542	(108)	-0.01%
Property Taxes	2,467,958	2,314,643	153,315	6.62%
Corporate & Personal Income Taxes	341,959	478,333	(136,373)	-28.51%
Payroll Taxes	37,736,179	36,688,834	1,047,344	2.85%
Hotel Accommodation Taxes	3,556,157	3,223,306	332,851	10.33%
Other Taxes	349,664	340,954	8,710	2.55%
Drivers and Vehicles Licenses	1,673,606	1,701,817	(28,211)	-1.66%
Work Permits	4,842,800	4,990,570	(147,770)	-2.96%
Cruising Permits	1,277,950	1,137,912	140,038	12.31%
Other Licenses and Permits	480,503	518,704	(38,201)	-7.36%
Judiciary Fines & Forfeitures	183,363	277,527	(94,164)	-33.93%
Trade Licenses	536,588	536,285	303	0.06%
Customs & Immigration Services	519,274	596,124	(76,850)	-12.89%
Water and Sewerage	3,550,523	4,645,361	(1,094,838)	-23.57%
Postal Stamp Sales	3,314,384	3,183,938	130,446	4.10%
Other Postal Revenue	422,762	294,618	128,144	43.49%
Sale of Land	387,128	85,989	301,139	350.21%
Rent of Government Property	482,148	617,707	(135,558)	-21.95%
Interest on Investment	321,102	575,574	(254,472)	-44.21%
Mooring and Berthing Fees	208,450	369,058	(160,608)	-43.52%
Nationality Fees	727,669	732,838	(5,170)	-0.71%
Stamp Duty	4,861,825	4,144,769	717,055	17.30%
Sale of Forms & Publications	593,161	529,590	63,571	12.00%
Sea Food	1,043,328	1,291,407	(248,079)	-19.21%
Produce and Livestock	52,455	81,339	(28,884)	-35.51%
Shipping Registry Fees	628,858	503,965	124,894	24.78%
Statutory Corporation	2,964,025	-	2,964,025	100.00%
Financial Services Commission	167,991,752	166,845,763	1,145,989	0.69%
Miscellaneous Fees & Charges	2,126,802	2,619,363	(492,561)	-18.84%
	<u>272,960,807</u>	<u>268,644,829</u>	<u>4,315,978</u>	

**ARREARS OF REVENUE**

22. 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.
23. This requirement is widely disregarded in the Public Service.

**RECURRENT EXPENDITURE AND FUNDS CONTRIBUTIONS BUDGET**

24. The 2010 budget provided \$250,877,000 for recurrent expenditure and \$22,726,000 for funds contributions. These provisions were increased by supplementary appropriation warrants totalling \$3,747,570 which brought the authorised amount to \$277,350,570 as shown below.

<b>Approved Transfers from the Consolidated Fund</b>				
	<b>Recurrent</b>	<b>Development</b>	<b>Other</b>	<b>Total</b>
<b>Authority For Expenditure</b>	\$	\$	\$	\$
Appropriation Act 2010	250,877,000	19,726,000	3,000,000	273,603,000
Supplementary Appropriations	<u>2,047,570</u>	<u>1,700,000</u>	-	<u>3,747,570</u>
<b>Total provision</b>	<u><u>252,924,570</u></u>	<u><u>21,426,000</u></u>	<u><u>3,000,000</u></u>	<u><u>277,350,570</u></u>

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

25. The provisions above are only from the Consolidated Fund and do not include funding from other sources such as loans and grants. Of the \$21,426,000 slated for the Development Fund only \$19,726,000 was actually transferred. No transfers were made to the other funds.

**Reallocation (Virements)**

26. 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.

27. Two hundred and fifty-four (254) reallocation warrants were approved for transfer of \$4,499,788.50 in 2010. The Departments/Ministries with reallocations in excess of \$100,000 are shown in the schedule that follows.

<b>MINISTRY /DEPARTMENT/HEAD</b>	<b>\$</b>
Recurrent Expenditure	
Deputy Governor's Office	158,400
Attorney General's Chambers	152,340
Police	183,405
Premier's Office	238,450
Finance	155,200 *
Customs	180,000
Post Office	166,200
Ministry of Natural Resources and Labour	109,630
Ministry of Education and Culture	408,606
Education Administration	248,700 *
Education – Primary and Pre-primary	188,069 *
Education – Elmore Stoutt High School	145,800
Ministry of Health & Social Development	197,100
Social Development	122,300
Ministry of Communication and Works	143,381
Public Works	262,000
House of Assembly	136,200
Public Debt	126,981
Ministry of Finance Miscellaneous	383,300 *

\* Includes reallocations occurring between Ministries/Departments.

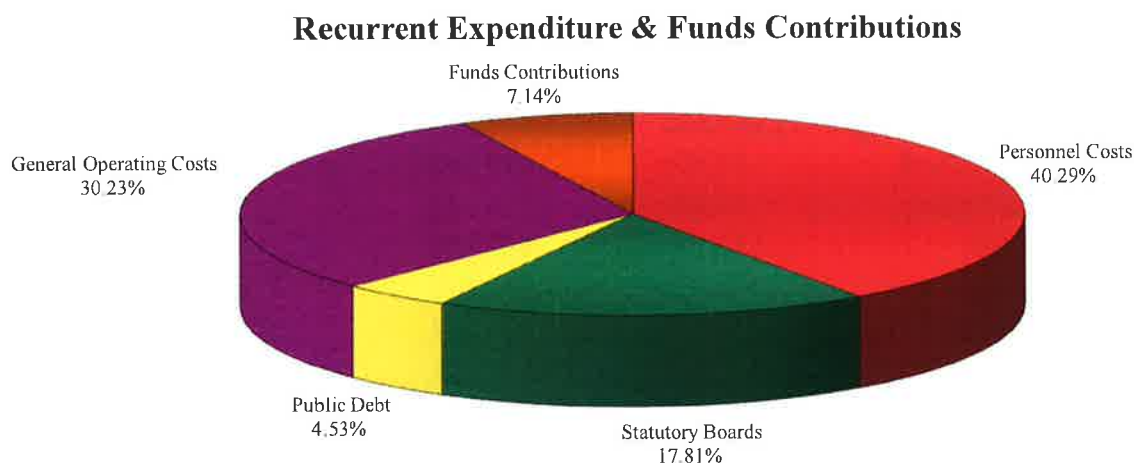
28. In addition, funds totalling \$215,528 were reallocated via the Supplementary Appropriation process.

29. 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 2010 reallocations.

## RECURRENT EXPENDITURE APPLICATION

30. The Government spent a total of \$256,396,052 on recurrent expenses and transferred \$19,726,000 to other Government funds in 2010. 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.

31. Approximately 40.29% of the expenditure from the Consolidated Fund was applied to personal emoluments and staff related 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 30.23%. Principal and interest payments on public debt accounted for 4.53% of the total expenditure and contributions to Statutory Boards 17.81%.



**Diagram No. 5**

32. The actual expenditure incurred by Ministry/Group was as indicated below.

Ministry/Group	2010 \$	2009 \$	Increase (Decrease) \$	Increase /Decrease %
Constitutionally Established	7,711,582	7,212,630	498,952	6.92%
Governor Group	30,933,227	33,475,947	(2,542,721)	-7.60%
Office of the Premier	16,338,805	17,102,151	(763,346)	-4.46%
Ministry of Finance	17,148,322	16,109,069	1,039,253	6.45%
Min of Natural Resources & Labour	10,475,466	10,820,565	(345,099)	-3.19%
Min of Education and Culture	42,041,644	42,466,511	(424,867)	-1.00%
Min of Health & Social Development	14,155,505	13,821,142	334,363	2.42%
Min of Communication and Works	40,781,565	38,132,837	2,648,728	6.95%
Pension and Gratuities	13,028,530	12,038,507	990,023	8.22%
Public Debt	12,510,703	7,854,713	4,655,990	59.28%
Miscellaneous	2,095,218	738,936	1,356,282	183.55%
Statutory Boards Contributions	49,175,484	53,892,078	(4,716,594)	-8.75%
Funds Contribution	19,726,000	22,647,900	(2,921,900)	-12.90%
	<u>276,122,051</u>	<u>276,312,985</u>	<u>(190,934)</u>	

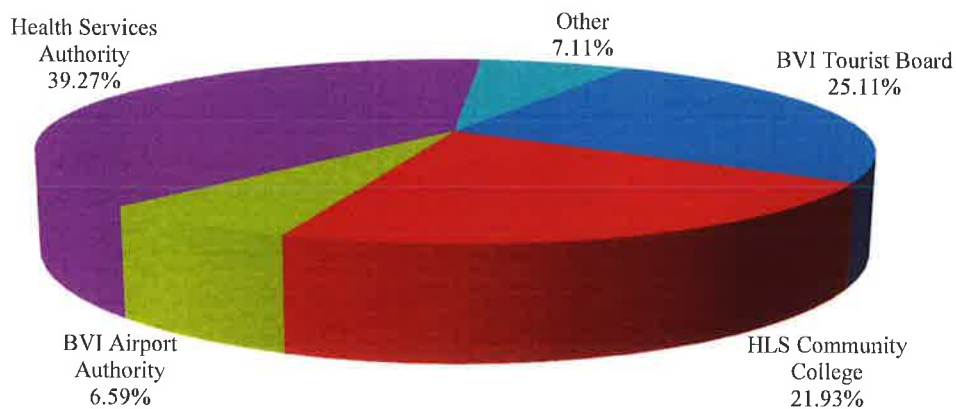
33. Several austerity measures were introduced this year in an effort to reduce government expenditure. These dealt with controlling/reducing spending on personnel emoluments and related staff costs, reduction of overseas travel, controls on the award of contracts and restrictions on public vehicles. Public servants were also asked to take steps to reduce costs where possible. The total recurrent expenditure dropped marginally by 0.07%.

**Grant to Statutory Boards**

34. Contributions to Statutory Boards accounted for 17.81% of Government's disbursements. The contribution received by the Festival and Fairs Committee is not included in the totals of the previous schedule because it is subject to a controlled disbursement overseen by the Department of Culture and shown as a part of that department's recurrent expenditure. Contributions to these entities were as indicated in the schedule that follows.

Statutory Board/Authority	Budgeted	Actual	Difference	2009
BVI Tourist Board	9,710,900	12,674,925	(2,964,025)	13,260,002
HL Stoutt Community College	11,067,500	11,067,500	-	11,000,000
HL Stoutt Memorial Fund	47,500	47,500	-	50,000
Beautification Committee	19,000	16,786	2,214	17,745
National Parks Trust	427,500	427,500	-	450,000
BVI Airport Authority	3,325,000	3,325,000	-	3,500,000
Telecom. Regulatory	100,000	100,000	-	74,084
Health Services Authority	17,100,000	19,819,604	(2,719,604)	24,301,271
Recreation Trust	996,670	996,670	-	502,976
Financial Investigation Agency	700,000	700,000	-	736,000
	<u>43,494,070</u>	<u>49,175,485</u>	<u>(5,681,415)</u>	<u>53,892,078</u>
Festival and Fairs Committee	1,300,000	1,300,000	-	1,405,000
	<u>44,794,070</u>	<u>50,475,485</u>	<u>(5,681,415)</u>	<u>55,297,078</u>

**Grants to Statutory Boards 2010**



**Diagram No. 6**

35. 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. The status of these accounts are as indicated in the schedule on page 28 of this report.

### 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 2010. At the time of writing there was a supplementary pending to regularise these amount.

Department/Head	Approved Budget	Actual Expenditure	Excess Expenditure
House of Assembly	4,926,600	5,062,702	(136,102)
Police	14,913,400	14,977,503	(64,103)
Immigration	2,762,700	3,058,822	(296,122)
Customs	4,973,600	5,027,856	(54,256)
Development Planning Unit	974,800	1,017,004	(42,204)
Treasury	1,781,500	1,801,428	(19,928)
Agriculture	2,974,800	2,994,372	(19,572)
Prison	3,068,900	3,109,099	(40,199)
Water and Sewerage	13,793,000	21,398,554	(7,605,554)
Grant to Statutory Boards (PO)	20,844,900	23,806,711	(2,961,811)
Grant to Statutory Board (MH&SD)	17,100,000	19,819,604	(2,719,604)
Pensions and Gratuities	10,666,600	13,028,530	(2,361,930)
Miscellaneous	1,841,200	2,095,218	(254,018)

### Under Expenditure

37. Several 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, 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 2009 and 2010 in Appendix B. A summary of the supplementary appropriations is shown in Appendix C.

## DEVELOPMENT FUND BALANCE

39. Capital projects undertaken by the Government are funded through its Development Fund. The Development Fund was 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 2010 is summarized in the table that follows.

### Summary of Development Fund Activity

	Balance 01/01/10	Receipts	Payments	Balance 31/12/10
Grants	(1,704,804)	40,989	26,638	(1,690,453)
Loans	(4,412,296)	2,055,407	2,055,406	(4,412,295)
Other	6,699,334	-	-	6,699,334
Local Resources	<u>(56,894,032)</u>	<u>24,623,932</u>	<u>28,673,361</u>	<u>(60,943,461)</u>
Total	<u>(56,311,798)</u>	<u>26,720,328</u>	<u>30,755,405</u>	<u>(60,346,875)</u>

42. The table and chart that follow show the activity of the Development Fund for the past ten years.

	Actual Development Revenue	Actual Development Expenditure	Operating Surplus (Deficit)	Development Fund Balance
2001	61,551,874	66,190,225	(4,638,354)	20,251,402
2002	77,009,582	71,568,723	5,440,859	25,692,261
2003	23,419,785	38,114,238	(14,694,453)	10,997,808
2004	17,604,098	33,818,391	(16,214,293)	(5,216,485)
2005	33,811,152	45,723,152	(11,912,000)	(17,128,485)
2006	33,936,929	39,327,986	(5,391,057)	(22,519,542)
2007	44,983,462	59,800,536	(14,817,074)	(37,336,616)
2008	54,225,655	54,154,306	71,349	(37,265,267)
2009	38,338,452	57,384,983	(19,046,531)	(56,311,798)
2010	26,720,328	30,755,405	(4,035,077)	(60,346,875)



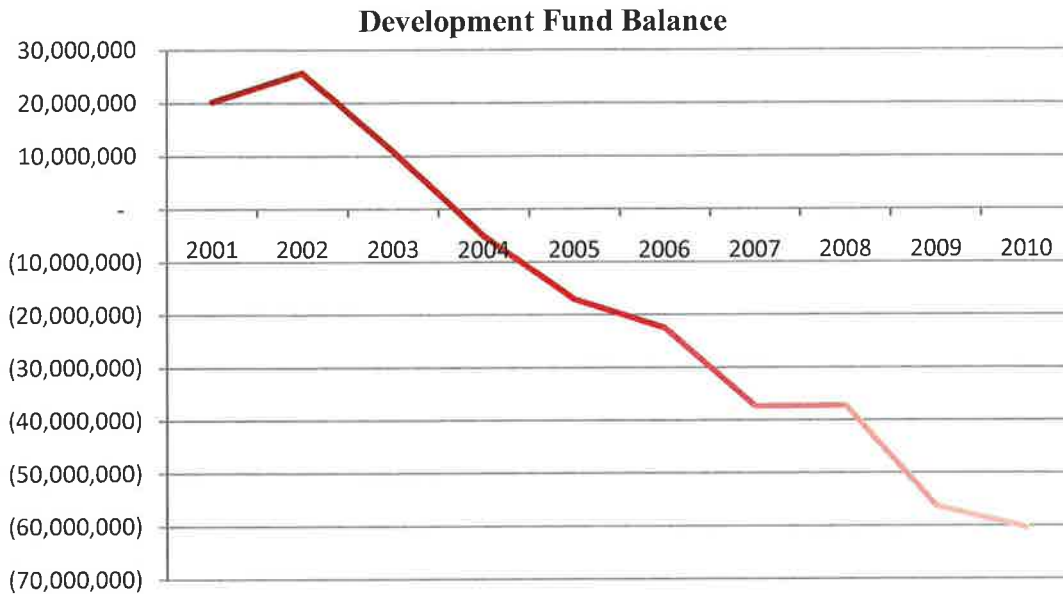


Diagram No. 7

**DEVELOPMENT FUND REVENUE**

43. Revenue to the Development Fund is made up primarily of transfers from the Consolidated Fund. Other sources for funding are loans from commercial banks/lending agencies, grants and transfers from the Transportation Improvement Network Fund.

44. The 2010 initial budget for the Development Fund provided for transfers of \$35,345,921. Supplementary provisions passed during the year authorised further transfers of \$1,700,000 (net). This brought the total provision to \$37,045,921.

45. The Development Fund resources were to be applied as follows:

	<b>Appropriation</b>		<b>Total</b>
	<b>Act</b>	<b>SAPs</b>	<b>Provision</b>
	\$	\$	\$
Deputy Governor's Office	2,400,000		2,400,000
Premier's Office	2,834,000		2,834,000
Ministry of Finance	4,640,000		4,640,000
Min. Natural Resources & Labour	6,158,921		6,158,921
Min. Education & Culture	3,628,000		3,628,000
Min. Health & Social Development	3,600,000		3,600,000
Min. Communications & Works	11,618,600	1,700,000	13,318,600
Miscellaneous (Ministry of Finance)	466,400		466,400
<b>Total</b>	<u>35,345,921</u> *	<u>1,700,000</u>	<u>37,045,921</u>

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

46. The actual amount received by the Development Fund in 2010 was \$26,720,328 as shown below.

**DEVELOPMENT FUND REVENUE SOURCES**

Revenue Sources	Budgeted	Actual	Surplus (Shortfall)
	\$	\$	\$
Consolidated Fund	21,426,000	19,726,000	(1,700,000)
Loans	4,658,921	2,055,407	(2,603,514)
Grants	-	40,989	40,989
Trans. Network Imprv. Fund	2,000,000	500,000	(1,500,000)
Investment Income	-	267,932	267,932
Other Funding	8,961,000	4,130,000	(4,831,000)
Total	<u>37,045,921</u>	<u>26,720,328</u>	<u>(10,325,593)</u>

47. The table below shows the provisions for the Development fund over the past ten years. For nine of those years the Fund received only a portion of the revenue budgeted resulting in underfunding of \$281,879,091. This has contributed to the negative balance the Fund now carries.

	Budgeted Revenue	Actual Revenue	Difference	% Received
2001	141,997,342	61,551,871	(80,445,471)	43.35%
2002	151,149,997	77,009,582	(74,140,415)	50.95%
2003	33,713,612	23,419,785	(10,293,827)	69.47%
2004	22,214,300	17,604,098	(4,610,202)	79.25%
2005	49,876,440	33,811,152	(16,065,288)	67.79%
2006	40,767,800	33,936,929	(6,830,871)	83.24%
2007	77,218,200	44,983,462	(32,234,738)	58.25%
2008	45,087,500	54,225,655	9,138,155	120.27%
2009	94,409,300	38,338,452	(56,070,848)	40.61%
2010	<u>37,045,921</u>	<u>26,720,328</u>	<u>(10,325,593)</u>	72.13%
	<u>693,480,412</u>	<u>411,601,314</u>	<u>(281,879,098)</u>	59.35%

**Re-Voted Balances**

48. The amounts shown in the above schedules for Development Revenue do not include the brought forward (re-voted) balances, which are intended to reflect the unused funding provided in previous years for capital projects.

49. Re-voted balances are an important and integral part of the Development Fund budget. Funds provided for capital projects that are not used in the current year, are carried forward in 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 over-expenditure. The amounts that are carried forward on capital projects are referred to as the re-voted balances.

50. The brought forward balance on the Development Fund and the re-voted amounts in the budget should approximate to each other. At the beginning of 2010 the Development Fund carried a deficit balance of (\$56,311,802) whereas the re-voted totals in the Development Fund Budget showed a surplus of \$45,556,018. This indicates that the funding that the Ministry of Finance envisages available for execution of projects in 2009 is short by \$101,867,820.

51. There is an need to review the status of the Development Fund so as to provide realistic balances to facilitate prudent 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

52. The expenditure budgets for most development projects are pro-rated over two or more years and may be funded via local sources, aid funds, lending agencies or a combination of these. The expenditure estimate provided in any given year for a development project does not represent the full costs for the project, only the amount to be spent in that year. In 2010 the budgeted amount for spending on development projects was \$35,354,921.

53. The actual expenditure from the Development Fund was \$30,755,405. This represented a reduction in spending of 46.41% from the previous year's amount of \$57,384,984. This reduction is due primarily to the suspension of activity on the hospital project during 2010. The schedule below shows spending by ministry.

#### DEVELOPMENT FUND ACTUAL EXPENDITURE BY HEAD

Ministry/Head	2010	2009	%
	\$	%	Increase/ Decrease
Deputy Governor	1,227,818	3,576,025	-65.67%
Premier's Office	1,948,540	1,561,899	24.75%
Min. of Finance	2,357,259	1,164,071	102.50%
Min. Natural Resources & Labour	4,795,197	9,943,487	-51.78%
Min of Education & Culture	3,369,530	3,569,082	-5.59%
Min. of Health & Welfare	4,257,708	22,935,486	-81.44%
Min. of Communication & Works	10,877,126	11,106,627	-2.07%
Miscellaneous	1,922,227	3,528,307	-45.52%
	<u>30,755,405</u>	<u>57,384,984</u>	

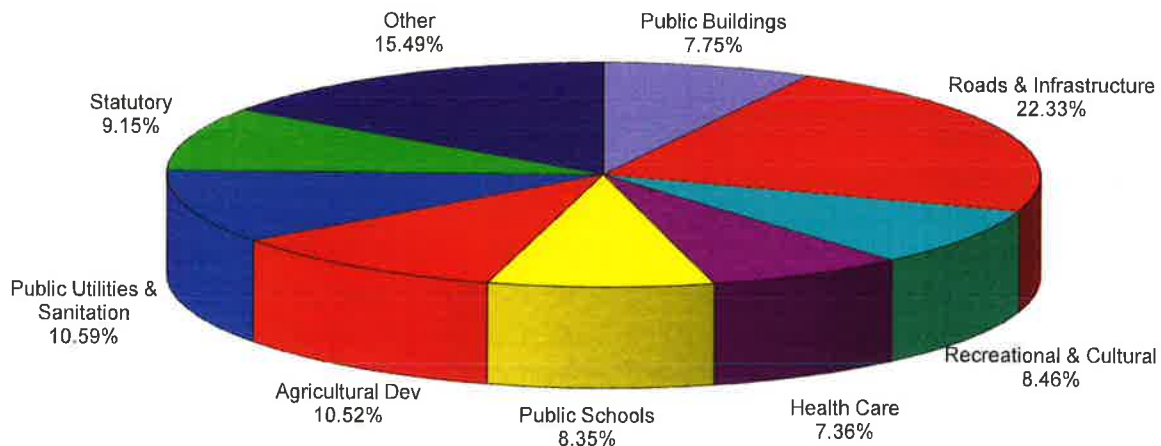
54. The table below illustrate how capital funds were spent. Some of the categories are represented by expenditure from more than one ministry/head. Details of the expenditure are provided at Appendix D.

**DEVELOPMENT FUND  
 APPLICATION OF EXPENDITURE**

	2010	2009
	\$	\$
Roads & Infrastructure	6,867,035	8,833,434
Public Utilities & Sanitation	3,258,257	3,275,611
Agricultural Dev	3,235,145	2,038,534
Statutory	2,812,746	3,842,681
Recreational & Cultural	2,601,074	1,733,193
Public Schools	2,567,702	1,730,909
Public Buildings	2,383,191	4,126,078
Health Care	2,264,724	20,429,759
Specialist Equipment & Vessels	1,501,325 *	1,653,164
Land Acquisition & Subdivision	1,128,068 *	5,138,940
Judicial Reform	527,151 *	3,326,216
Harbours and Docks	46,906 *	394,441
Other	<u>1,562,081 *</u>	<u>862,024</u>
	<u>30,755,405</u>	<u>57,384,984</u>

\* Combined to form Other in the Diagram Below.

**Use of Capital Funds**



**Diagram No. 8**

## **Government Contracts**

55. 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 of the larger undertakings, because of size and complexity, may 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 for 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.

56. 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 public tender. In 2010 more than 456 petty contracts and agreements were executed by the Government representing a commitment in excess of \$15,000,000. Approximately 40% of this (or \$6,194,324) was for petty contracts and agreements under the administration of the Public Works Department.

57. As mentioned in prior reports, there is a 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 2010. 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.

58. 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 the 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**

59. 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 for the purpose of:

- i. compensating persons who give up land to accommodate expansion or improvement of public roads,
- ii. preventing erosion of soil from onto public roads,
- iii. preventing the erosion of private property after the construction or widening of a public road.

## 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 issued to civil servants 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 increased from \$1,431,055 to \$1,583,275.

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. Two hundred and sixty two travel imprests totalling \$512,149 were issued in 2010. This represented a reduction from \$859,729 in 2009.

### 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 (see paragraph 74. above). 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 nineteen such advance warrants totalling \$5,294,657 were issued. These were cleared either by General Warrant or in Supplementary Appropriation 1 of 2010.

79. The increase seen in the Other Advances balance from \$3,654,462 at the beginning of the year to \$3,768,161 at year end was the result of transactions occurring in several miscellaneous accounts. The more substantial account balances include Returned "bounced" Cheques that were received from members of the general public of \$1,121,756; unreconciled amounts in the General Ledger of \$394,508; and unallocated amounts on the bank statements of \$323,026. These are all anomalous accounts which do not qualify under any of the legislated stipulations for advances.

80. Often advances that are not cleared in the year in which they are issued are allowed to age in the accounts and 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 advance 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. These are accounts 2-12610 Project Advance of \$228,981 and 2-12620 Material Advance in the amount of \$242,601. 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. In 2010 this limit computes to \$4,160,258. This amount is computed on the total authorized appropriations for recurrent expenditure and fund contributions of \$277,350,570.

83. The outstanding advances totalled \$5,351,436 exceeding the statutory limitation by \$1,191,177. 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 provide any similar guidelines for reporting and regularising excess advances.

#### **Current Accounts**

84. The balance shown against Current Accounts of \$386,954 represents the difference between \$447,308 due from, and \$60,354 owed to, other Governments and Administrations at the end of 2010. 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 \$29,288 shown in the Statement of Assets and Liabilities against this item is a net balance due from other territories, primarily on money order transactions. As in previous years, we were unable to confirm the amount in the statement as the records which relate to these accounts are not being regularly reconciled by the Post Office. The Postmaster should take steps to ensure that regular reconciliations are performed with the Treasury.



### **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 received on monies 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 items within the Miscellaneous Deposit account which do qualify as deposits. The most significant of these is account 1-21347 in the amount of \$12,911,736. This account represents funds confiscated by the Government from a company in accordance with a ruling from the High Court. The funds are currently being used on government projects and should properly be transferred out of the deposit account and into the Consolidated Fund.

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 current 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 2010, the Miscellaneous Deposit account carried a balance of \$21,523,155 reflecting an increase from last year's balance of \$19,197,986.

### **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. The Accountant General provides a statement of revenue for each Fund, also required is a statement of expenditure where there has been activity within the fund. 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 not more than one half percent of the total sum appropriated in an Appropriation Act for the relevant year.

91. There were three contingency warrants issued in 2010 totalling \$1,100,000. These were issued to fund recovery efforts after Tropical Storm Otto. All three warrants were cleared by Supplementary Appropriation 1 of 2010.

92. Previous legislation made provision for Contingency 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.

### **Emergency Disaster Fund**

93. 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. 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.

94. The Fund is financed primarily through appropriations authorised by the House of Assembly. It can also receive donations, grants, loans and monies raised through organised activities. During 2010, the Disaster Fund received interest revenue of \$44,224. Payments totalling \$361,195 were made on 154 warrants that were issued to provide assistance to members of the public for damage caused by hurricane, tropical storm and fire. The majority of this was issued after Tropical Storm Otto. Also included in this amount was a grant of \$80,000 to Caribbean Disaster Management towards the recovery efforts in Haiti. At year end the balance on the Fund was \$4,067,355.

### **Transportation Network Improvement Fund**

95. 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.

96. During the year the Fund recorded revenue of \$779,792 the House of Assembly authorised a transfer of \$2,000,000 from the Transportation Network Improvement Fund to the Development Fund in 2010, of which \$500,000 was transferred. The balance on the Transportation Network Improvement Fund was \$2,757,149 at year end.

### **Reserve Fund**

97. 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. The Fund is intended to assist the Government in achieving continued long term stability. It provides a separate and distinct account into which resources are appropriated to be used in the event that the Government should experience financial difficulties in the future.

98. 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 2010 interest in the amount of \$26,202 was accrued on a certificate of deposit held for the fund, thereby increasing the balance at year end to \$5,619,691.

#### **Pension Fund**

99. The Pension Fund was established in 2002 to provide a separate account from which pensions for public servants 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 (\$13,028,530 in 2010). There was no activity in the Pension Fund during the year, the balance remained at \$6,799,555.

#### **Debt Service Fund**

100. 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 2010 the interest and principal payments on the Public Debt totalled \$12,510,703.

#### **Car Loan Revolving Fund**

101. The balance of \$689,312 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 \$22,394.

#### **Loan Revolving Fund**

102. 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 and there has been no activity since that time. Loans to Public Servants are discussed under Advances in this Report.

#### **Repairs and Renewal Fund**

103. 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.

#### **SUSPENSE AMOUNT**

104. An unresolved amount of \$589,916 presented itself in the 2010 accounts in what appears to be an incomplete posting. After efforts to resolve this balance were unsuccessful the amount was placed in suspense accounts and will be pursued further for resolution.

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 lending agencies for verification purposes. The Statement of Public Debt is submitted by the Accountant General for audit examination.

106. The outstanding loan balances are not included on the Statement of Assets and Liabilities. These are instead disclosed separately in a Statement of Public Debt. At 31 December 2010 the balance on the Public Debt was \$126,713,341.

107. Loan repayments are made from the Consolidated Fund under a recurrent expenditure budget provision controlled by the Financial Secretary. During 2010, principal and interest payments of \$7,832,828 and \$4,677,875 respectively were met from a provision of \$15,403,328. The total payment increased by 56.53 % over that of 2009.

### **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 below.

<b>Statutory Authority or Board</b>	<b>Last Audited</b>	<b>Comments</b>
BVI Electricity Corporation	2010	2011 being finalised
BVI Health Services Authority	2011	Disclaimer of opinion issued for 2010 & 2011
BVI Port Authority	2009	2010 being finalised
BVI Airport Authority	2010	2011 not commenced
BVI Recreation Trust	2006	No accounts submitted 2007-2010
BVI Social Security Board	2010	2011 being finalised
BVI Tourist Board	1997	1998 - 2006 being audited
National Bank of Virgin Islands	2011	Accounts up to date
Telecommunication Regulatory Com.	-	Auditors appointed for 2008 to 2011
Financial Investigation Unit	2011	Accounts up to date
Financial Services Commission	2011	Accounts up to date

<b>Statutory Authority or Board</b>	<b>Last Audited</b>	<b>Comments</b>
HL Stouff Community College	2010	2011 being finalised
National Parks Trust	2008	2009 and 2010 audits near completion
Scholarship Trust Fund Board	2009	2010 being audited
V I Festival & Fairs Committee	2006	Disclaimer of opinion issued for 2005 & 2006
Wickhams Cay Development Authority	2006	Arrangements being made for 2007-2011
Prospect Reef Management Company	-	2007 being finalised

### **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 2010 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 2010 comprised 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 07 November 2011. 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**

	<b>Total Provision</b>	<b>Actual Expenditure</b>	<b>Under (Over)</b>
<b>Constitutionally Established</b>			
House of Assembly	4,926,600	5,062,702	(136,102)
Cabinet Office	1,015,400	521,669	493,731
Director of Public Prosecutions	1,297,400	1,000,513	296,887
Complaints Commissioner	313,800	264,801	48,999
Office of the Registrar of Interests	74,600	55,874	18,726
Human Rights Commission	109,000	-	109,000
Audit	959,900	806,022	153,878
	<u>8,696,700</u>	<u>7,711,582</u>	<u>985,118</u>
<b>Governor's Group</b>			
Governor's Office	916,700	722,884	193,816
Deputy Governor	3,651,900	3,393,295	258,605
Human Resources	4,323,100	3,151,414	1,171,686
Training	2,779,300	1,482,068	1,297,232
Disaster	860,800	809,909	50,891
Supreme Court	2,377,000	2,290,169	86,831
Civil Registry & Passport	596,400	567,527	28,873
Magistracy	861,600	829,565	32,035
Commercial Court	491,000	432,996	58,004
Legal	2,361,800	1,885,515	476,285
Police	14,913,400	14,977,503	(64,103)
Law Reform Commission	539,400	390,383	149,017
	<u>34,672,400</u>	<u>30,933,227</u>	<u>3,739,173</u>
<b>Premier's Office and Departments</b>			
Premier's Office	5,873,200	5,791,107	82,093
BVI Shipping Registry	1,434,300	1,334,010	100,290
Development Planning Unit	974,800	1,017,004	(42,204)
Immigration	2,762,700	3,058,822	(296,122)
Information & Public Relations	1,044,800	1,034,936	9,864
Town & Country Planning	863,900	716,792	147,108
Trade & Investment Promotion	676,500	636,753	39,747
	<u>13,630,200</u>	<u>13,589,424</u>	<u>40,776</u>



	<b>Total Provision</b>	<b>Actual Expenditure</b>	<b>Under (Over)</b>
<b>Ministry of Finance and Departments</b>			
Ministry of Finance	3,873,500	3,448,385	425,115
BVI International Finance Center	2,788,400	2,749,382	39,018
Customs	4,973,600	5,027,856	(54,256)
Inland Revenue	1,609,100	1,478,600	130,500
Post Office	2,256,200	2,113,932	142,268
Treasury	1,781,500	1,801,428	(19,928)
Information Systems Unit	3,341,500	3,278,122	63,378
	<u><b>20,623,800</b></u>	<u><b>19,897,704</b></u>	<u><b>726,096</b></u>

<b>Ministry Natural Resources &amp; Labour and Departments</b>			
Min. Natural Resources & Labour	1,484,700	1,419,021	65,679
Agriculture	2,974,800	2,994,372	(19,572)
BVI Fishing Complex	1,744,200	1,675,106	69,094
Conservation & Fisheries	2,157,400	1,976,448	180,952
Labour	1,145,800	1,099,036	46,764
Land Registry	369,600	345,081	24,519
Survey	968,000	966,403	1,597
	<u><b>10,844,500</b></u>	<u><b>10,475,466</b></u>	<u><b>369,034</b></u>

<b>Ministry of Education &amp; Culture and Departments</b>			
Ministry of Education & Culture	9,834,100	9,641,049	193,051
Youth Affairs & Sports	1,454,800	1,151,995	302,805
Education (Administration)	4,528,200	3,926,217	601,983
Education (Pre-Primary & Primary)	9,272,800	9,039,118	233,682
Department of Culture	1,779,500	1,738,086	41,414
Education (Secondary)	3,499,900	3,190,718	309,182
Education (BVI High School)	8,930,700	8,875,805	54,895
Library	1,475,000	1,369,557	105,443
Prison	3,068,900	3,109,099	(40,199)
	<u><b>43,843,900</b></u>	<u><b>42,041,644</b></u>	<u><b>1,802,256</b></u>

	<b>Total Provision</b>	<b>Actual Expenditure</b>	<b>Under (Over)</b>
<b>Ministry of Health &amp; Welfare and Departments</b>			
Ministry of Health & Welfare	4,828,200	4,351,748	476,452
Adina Donovan Home	1,157,600	1,126,573	31,027
Solid Waste	4,590,600	4,267,692	322,908
Social Development	5,246,200	4,409,491	836,709
	<u>15,822,600</u>	<u>14,155,505</u>	<u>1,667,095</u>
<b>Ministry of Communication &amp; Works and Departments</b>			
Min of Communication & Works	4,532,000	4,398,226	133,774
Facilities Management Unit	2,325,500	2,190,364	135,136
Civil Aviation	116,000	114,419	1,581
Fire Services	2,570,100	2,475,582	94,518
Water & Sewerage	13,793,000	21,398,554	(7,605,554)
Vehicle Licensing	944,500	934,571	9,929
Public Works	8,727,800	8,366,440	361,360
Telephone Management	1,144,500	903,409	241,091
	<u>34,153,400</u>	<u>40,781,565</u>	<u>(6,628,165)</u>
<b>Contribution to Statutory Boards</b>			
Grant to Statutory Boards (PO)	20,844,900	23,806,711	(2,961,811)
Grant to Statutory Boards (NR&L)	427,500	427,500	-
Grant to Statutory Boards (MC&W)	3,425,000	3,425,000	-
Grant to Statutory Board (MH&SD)	17,100,000	19,819,604	(2,719,604)
Grant to Statutory Boards (ME&C)	996,670	996,670	-
Grant to Statutory Boards (DG)	700,000	700,000	-
	<u>43,494,070</u>	<u>49,175,484</u>	<u>(5,681,414)</u>
Pensions & Gratuities	10,666,600	13,028,530	(2,361,930)
Public Debt	15,403,328	12,510,703	2,892,625
Miscellaneous	1,841,200	2,095,218	(254,018)
Fund Contribution	22,726,000	19,726,000	3,000,000
	<u>50,637,128</u>	<u>47,360,451</u>	<u>3,276,677</u>
<b>Total All Ministries and Groups</b>	<u><b>276,418,698</b></u>	<u><b>276,122,051</b></u>	<u><b>296,647</b></u>

**Appendix B**

**ACTUAL EXPENDITURE COMPARASION**

<b>Expenditure Head</b>	<b>Actual 2010</b>	<b>Actual 2009</b>	<b>Increase (Decrease)</b>
<b>Constitutionally Established</b>			
House of Assembly	5,062,702	4,577,472	485,230
Cabinet Office	521,669	506,872	14,796
Director Public Prosecution	1,000,513	1,135,327	(134,814)
Complaints Commissioner	264,801	114,745	150,056
Registrar of Interests	55,874	28,941	26,934
Audit	806,022	849,272	(43,251)
	<u>7,711,582</u>	<u>7,212,630</u>	<u>498,952</u>
<b>Governor's Group</b>			
Governor's Office	722,884	944,537	(221,653)
Deputy Governor's Office	3,393,295	3,445,565	(52,270)
Human Resources	3,151,414	3,977,162	(825,748)
Training Division	1,482,068	2,822,411	(1,340,344)
Disaster Preparedness	809,909	855,122	(45,213)
Supreme Court	2,290,169	2,253,067	37,102
Civil Registry & Passport	567,527	563,584	3,943
Magistracy	829,565	748,816	80,748
Commercial Court	432,996	397,986	35,010
Legal	1,885,515	1,734,238	151,277
Police	14,977,503	15,597,058	(619,556)
Law Reform Commission	390,383	136,400	253,983
	<u>30,933,227</u>	<u>33,475,947</u>	<u>(2,542,721)</u>
<b>Premier's Office &amp; Departments</b>			
Premier's Office	5,791,107	5,418,231	372,876
BVI Shipping Registry	1,334,010	1,257,680	76,330
BVI International Finance Centre	2,749,382	3,089,092	(339,710)
Immigration	3,058,822	3,606,447	(547,625)
Information and Public Relations	1,034,936	1,135,629	(100,693)
Town and Country Planning	716,792	867,966	(151,174)
Trade and Investment Promotion	636,753	693,663	(56,911)
Development Planning	1,017,004	1,033,443	(16,439)
	<u>16,338,805</u>	<u>17,102,151</u>	<u>(763,346)</u>

<b>Expenditure Head</b>	<b>Actual 2010</b>	<b>Actual 2009</b>	<b>Increase (Decrease)</b>
<b>Ministry of Finance and Departments</b>			
Ministry of Finance	3,448,385	3,279,224	169,161
Customs	5,027,856	4,840,350	187,505
Inland Revenue	1,478,600	1,417,098	61,502
Post Office	2,113,932	2,000,338	113,594
Treasury	1,801,428	1,337,763	463,665
Information Systems Unit	3,278,122	3,234,295	43,826
	<u>17,148,322</u>	<u>16,109,069</u>	<u>1,039,253</u>
<b>Ministry Natural Resources &amp; Labour and Departments</b>			
Ministry Natural Resources Labour	1,419,021	1,545,498	(126,477)
Agriculture	2,994,372	2,935,740	58,632
BVI Fishing Complex	1,675,106	2,120,990	(445,884)
Conservation and Fisheries	1,976,448	1,939,668	36,780
Labour	1,099,036	1,064,455	34,580
Land Registry	345,081	340,613	4,468
Survey	966,403	873,601	92,802
	<u>10,475,466</u>	<u>10,820,565</u>	<u>(345,099)</u>
<b>Ministry of Education &amp; Culture and Departments</b>			
Ministry of Education & Culture	9,641,049	9,416,326	224,723
Youth Affairs & Sports	1,151,995	1,499,713	(347,718)
Education (Administration)	3,926,217	4,305,855	(379,638)
Education (Pre-Primary & Primary)	9,039,118	8,912,994	126,124
Culture	1,738,086	1,848,262	(110,176)
Education (Other Secondary Schools)	3,190,718	3,225,195	(34,477)
Education (BVI High School)	8,875,805	8,742,822	132,984
Library Services	1,369,557	1,334,911	34,646
Prison	3,109,099	3,180,433	(71,334)
	<u>42,041,644</u>	<u>42,466,511</u>	<u>(424,867)</u>
<b>Ministry of Health &amp; Social Development and Departments</b>			
Ministry of Health & Social Dev.	4,351,748	4,206,034	145,715
Adina Donovan Home	1,126,573	1,093,469	33,104
Solid Waste	4,267,692	3,951,462	316,230
Social Development	4,409,491	4,570,177	(160,686)
	<u>14,155,505</u>	<u>13,821,142</u>	<u>334,363</u>

Expenditure Head	Actual 2010	Actual 2009	Increase (Decrease)
<b>Ministry of Communications &amp; Works and Departments</b>			
Ministry of Communications & Works	4,398,226	5,020,334	(622,108)
Facilities Management Unit	2,190,364	2,173,947	16,417
Civil Aviation	114,419	111,211	3,208
Fire Services	2,475,582	2,475,993	(411)
Water and Sewerage	21,398,554	17,755,736	3,642,817
Vehicle Licensing	934,571	891,721	42,850
Public Works	8,366,440	8,564,871	(198,431)
Telephone Management	903,409	1,139,023	(235,614)
	<u>40,781,565</u>	<u>38,132,837</u>	<u>2,648,728</u>
<b>Contribution to Statutory Boards</b>			
PO - BVI Tourist Board	12,674,925	13,260,002	(585,077)
PO - HL Stoutt Community College	11,067,500	11,000,000	67,500
PO - HL Stoutt Memorial Fund	47,500	50,000	(2,500)
PO - Beautification Committee	16,786	17,745	(959)
NR&L - National Parks Trust	427,500	450,000	(22,500)
C&W - BVI Airport Authority	3,325,000	3,500,000	(175,000)
C&W –Telecom Regulatory Comm.	100,000	74,084	25,916
NR&L - Recreation Trust	996,670	502,976	493,694
DGO - Financial Investigation Agency	700,000	736,000	(36,000)
H&SD - BVI Health Services Ath.	19,819,604	24,301,271	(4,481,667)
	<u>49,175,484</u>	<u>53,892,078</u>	<u>(4,716,594)</u>
<b>Other</b>			
Pensions and Gratuities	13,028,530	12,038,507	990,023
Public Debt	12,510,703	7,854,713	4,655,990
Miscellaneous	2,095,218	738,936	1,356,282
Contribution to Other Funds	19,726,000	22,647,900	(2,921,900)
	<u>47,360,451</u>	<u>43,280,056</u>	<u>4,080,395</u>
	<u><b>276,122,051</b></u>	<u><b>276,312,985</b></u>	<u><b>(190,934)</b></u>

Appendix C

**SUPPLEMENTARY APPROPRIATIONS SUMMARY**

<b>RECURRENT BUDGET</b>			
<b>Head</b>	<b>SAP1</b>	<b>SAP3</b>	<b>Total</b>
<b>From Consolidated Fund</b>			
Premier's Office	730,000	-	730,000
Department of Culture	700,000	-	700,000
Telephone Services Mgt.. Unit	200,000	-	200,000
Contribution to Statutory Boards	417,570	-	417,570
Contribution to Development Fund	1,700,000	-	1,700,000
	<u>3,747,570</u>		<u>3,747,570</u>
<b>From IPOC Deposit Account</b>			
Ministry of Education & Culture	552,000	-	552,000
Total from IPOC Deposit Account	552,000	-	552,000
Total New Provision	<u>4,299,570</u>	<u>-</u>	<u>4,299,570</u>
<b>From Savings</b>			
Public Debt	215,528	-	215,528
Total Re-appropriated Amount	<u>215,528</u>	<u>-</u>	<u>215,528</u>

<b>DEVELOPMENT BUDGET</b>			
<b>Head</b>	<b>SAP1</b>	<b>SAP3</b>	<b>Total</b>
<b>From Consolidated Fund</b>			
Ministry Communications & Works	1,700,000	-	1,700,000
Total from Consolidated Fund	1,700,000	-	1,700,000
<b>From IPOC Deposit Account</b>			
Deputy Governor's Office	500,000	(500,000)	-
Ministry of Finance	300,000	(300,000)	-
Ministry of Education & Culture	571,015	(571,015)	-
Ministry of Health & Social Development	491,044	(491,044)	-
Total from IPOC Deposit Account	1,862,059	(1,862,059)	-
Total New Provision	<u>3,562,059</u>	<u>(1,862,059)</u>	<u>1,700,000</u>

**Appendix D**

**ACTUAL DEVELOPMENT FUND EXPENDITURE**

	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>Deputy Governor</b>		
Magistrate Courts & Offices	5,925	51,553
Law Block	894	-
Information Technology (IT) Development	111,185	107,853
Police Infrastructure Development	70,538	90,403
Judicial Reform Project	270,178	3,326,216
Commercial Court	256,079	-
Police Equipment	513,019	-
<b>Total Deputy Governor</b>	<b><u>1,227,818</u></b>	<b><u>3,576,025</u></b>
<b>Premier's Office</b>		
Road Town Improvement	9,800	17,050
Tourism Infrastructure Dev.	55,450	56,127
Rehabilitation of Race Track	-	12,523
HLSCC Culinary Arts	50,244	270,839
Computerization - Immigration	31,786	66,502
East End Harbour Development	38,830	28,388
Craft Alive Project	-	21,727
Virgin Gorda Airport	1,632,746	889,981
Special Development	79,726	40,705
AO Shirley Recreation	49,958	158,057
<b>Total Premier's Office</b>	<b><u>1,948,540</u></b>	<b><u>1,561,899</u></b>
<b>Ministry of Finance</b>		
Road Town Improvement	3,520	90,599
Post Office Infrastructure Development	276,628	795,304
Customs Infrastructure Development	221,526	278,168
Francis Lettsome Primary School	1,821,669	-
Greenland Plating Field	33,916	-
<b>Total Ministry of Finance</b>	<b><u>2,357,259</u></b>	<b><u>1,164,071</u></b>
<b>Ministry of Natural Resources &amp; Labour</b>		
CARICOM Climate Change	5,789	5,007
Invasion of Lionfish	14,837	-
Greenhouses	2,055,406	-
Restoration Brandywine Bay Beach	2,800	128,252
Fee System - National Park Trust	13,768	77,000

	2010	2009
<b>Ministry of Natural Resources &amp; Labour etd..</b>		
Computerisation - Land	22,094	13,273
Agriculture Development	-	94
Purchase of Land	893,562	3,721,591
National Park Development	-	2,700
Fishing Industry Development	32,945	349,520
Land Survey	37,370	701,344
Agriculture Infrastructure Development	1,146,794	1,688,920
Housing Sub-division Improvements	-	135,658
Ghut Training (Purcell)	365,152	1,521,795
Baughers' Bay Jetty	8,076	266,453
Purcell Community Center	196,604	1,331,880
<b>Total Min Natural Resources &amp; Labour</b>	<b>4,795,197</b>	<b>9,943,487</b>
<b>Ministry of Education &amp; Culture</b>		
EU - Daffodil Project	6,012	-
Schools Rehabilitation	604,099	1,375,069
Improvement-Sir Rupert B. Hall	36,461	-
National Information System	17,217	-
Schools Rehabilitation- Design & Planning	-	294,339
Primary Schools Rehabilitation	54,250	-
Computerization of Schools	73,684	61,501
Prison Rehabilitation	399,143	355,138
Improvement to Sir Rupert Briercliffe Hall	-	89,379
Recreational Facilities	2,164,664	1,378,656
Restoration of High Schools	14,000	15,000
<b>Total Ministry of Education and Culture</b>	<b>3,369,530</b>	<b>3,569,082</b>
<b>Ministry of Health &amp; Social Development</b>		
Peebles Hospital Improvement	686,118	-
Cane Garden Bay Community Centre	-	65,439
Adina Donovan Home	132,367	-
New Hospital	1,057,030	18,707,279
Hospital Equipment	-	1,298,016
New Incinerator Plant	321,367	1,070,464
Adina Donovan Home/Geriatric Centre	700	41,481
Disposal of Derelict Vehicles	-	105,202
Fencing	71,019	57,707
Senior Citizens Centre	433,316	27,100



	2010	2009
<b>Ministry of Health &amp; Social Development ctd..</b>		
Community Clinics	109,491	424,452
Community Centres General	-	301,522
Equipment	-	47,500
BVI Services- Office	20,397	7,871
Rainbow Children's Home	-	550,000
National Pension and Health Insurance	628,418	-
Community Centre - 1st District	128,414	73,276
Community Centre - 2nd District	124,956	126,762
Community Centre - East End/Long Look	5,923	9,195
Community Centre - North Sound	89,280	20,420
Community Centre - Long Trench	37,527	1,800
Peebles Hospital Commissioning	411,385	-
<b>Total Min. Health &amp; Social Development</b>	<b>4,257,708</b>	<b>22,935,486</b>

**Ministry of Communication & Works**

Road Improvement & Infrastructure Dev.	-	71,650
Territorial Highways	218,539	774,364
Central Administration Roof Repairs	662,190	969,015
Road Works, V.G.	306	-
Relocation PWD Dept. - VG	6,150	-
Anegada Water Supply	1,963,843	419,881
Fire Tender	272,681	277,720
National Sewerage Programme	129,710	-
Anegada Public Facility	-	73,950
Traffic Lights	6,348	457,455
Civil Works Mitigation	1,637,294	925,858
Sidewalks - Sea Cow's Bay	298,455	8,502
Bridge 7th District	3,524	221,722
Public Infrastructure	665,458	1,495,595
Road Construction	380,157	1,261,288
Water/Sewage Network Improvement	464,120	658,146
Road/Infrastructure Maintenance	287,411	-
Harbour/Port Development	-	99,600
Electrical Utility	379,217	1,021,918
Facilities Upgrade/Maintenance	34,000	-
Heavy Equipment/Vehicle Purchase	420,607	351,525
Information Technology (IT) Development	35,189	66,844
Ghut Training (Huntum's Ghut)	47,323	277,342

	2010	2009
<b>Ministry of Communication &amp; Works ctd..</b>		
Land Compensation	188,036	503,347
Civil Works Mitigation - 2nd District	61,941	-
Civil Works Mitigation - 3rd District	59,406	26,252
Civil Works Mitigation - 4th District	305,282	-
Civil Works Mitigation - 5th District	106,647	109,249
Civil Works Mitigation - 6th District	42,439	59,738
Civil Works Mitigation - 7th District	103,764	-
Civil Works Mitigation - 8th District	267,530	39,008
Civil Works Mitigation - 9th District	84,096	28,307
Road Construction - 1st District	72,678	44,592
Road Construction - 2nd District	226,859	-
Road Construction - 3rd District	258,451	6,204
Road Construction - 4th District	4,366	2,386
Road Construction - 5th District	24,644	198,476
Road Construction - 6th District	124,766	132,458
Road Construction - 7th District	68,627	160,623
Road Construction - 8th District	418,010	185,404
Road Construction - 9th District	69,386	-
Rehabilitation Race Track	270,010	178,208
Alternate Blackburne Highway	97,780	-
DMV Building	100,786	-
Nibbs Estate Sub-Division	9,100	-
<b>Total Min of Communications &amp; Works</b>	<b><u>10,877,126</u></b>	<b><u>11,106,627</u></b>
<b>Miscellaneous</b>		
CDB SDF Assessment	151,315	151,315
Equity Contribution	1,180,000	2,950,000
Special Projects	590,912	422,992
Housing Development Project	-	4,000
<b>Total Miscellaneous</b>	<b><u>1,922,227</u></b>	<b><u>3,528,307</u></b>
<b>Total Development Fund Expenditure</b>	<b><u>30,755,405</u></b>	<b><u>57,384,984</u></b>

**Appendix E**

**SCHEDULE OF CONTINGENT LIABILITIES**

**DISBURSED OUTSTANDING DEBT**

<b>Statutory Board / Loan</b>	<b>Lending Agency</b>	<b>Balance at 31/12/2010 \$</b>
BVI Electricity Corporation Electricity Power Development	Banco Popular de Puerto Rico	19,505,200
National Bank of the VI Mortgage Finance	Caribbean Development Bank	198,643
Scholarship Trust Fund Board Student Loan 4	Caribbean Development Bank	190,532
Student Loan 5	Caribbean Development Bank	1,246,351
<b>TOTAL</b>		<u>21,140,726</u>

**APPROVED AND UNDISBURSED**

<b>Statutory Board / Loan</b>	<b>Lending Agency</b>	<b>Balance at 31/12/2010 \$</b>
BVI Electricity Corporation Revolving Line of Credit	Banco Popular	2,000,000
Scholarship Trust Fund Board Student Loan 6	Caribbean Development Bank	5,000,000
<b>TOTAL</b>		<u>7,000,000</u>

**Main source of information:**

Virgin Islands Recurrent Budget Estimates of Revenue and Expenditure for 2011 and confirmation reports received from banks and lending agencies.

**Appendix F**

**PETTY CONTRACTS & AGREEMENTS 2010**

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
DGO	1	Wheatley Construction Ltd	Configure space-Registrar of Interest/Complaint Commission	10,730.22
DGO	2	Jace & Sierra Testing Lab Inc	Soil investigation for new Magistrate's Court bldg.	5,925.00
DGO	A-1	Professional Microfilm & Imaging	Maintenance services and Training for Archives	2,400.00
DGO	A-3	Mr. Leonard R. Mobley	Update the National Disaster management plans etc.	4,200.00
DGO	A-4	Mrs. Kimberlee Mobley	Develop/update/revise schools emergency/disaster plans	5,000.00
DGO	A-5	Mr. Joseph C Smith Abbott	Upgrade DDM monitoring /evaluation/reporting system	35,000.00
DGO	A-6	Data Pro	Voters ID equipment for election office	36,135.00
DGO	A-7	Via Radio corporation	Provide the DDM with equipment specified	21,821.00
DGO	A-8	Jaca & Sierra Testing Labs Inc.	Geotechnical exploration on site for DDM and NEOC	11,980.00
DGO	A-9	BCQS International	Project management & QS - New Commercial Court	25,000.00
DGO	A-10	Rodger Downing and Partners	Architectural & engineering for New Commercial Court	64,250.00
DGO	A-11	Virella Crespo & Associates	Structural design for DDM Building	35,000.00
DGO	A-12	Island Services BVI Ltd	Furniture for Training Division conference room	21,960.00
DGO	A-13	TSL Group	Voice recognition system for Commercial Court.	21,706.00
<b>DGO Total</b>				<b>301,107.22</b>
ATTY	1	Island Woodwork Shop	Renovating restrooms -AG Chambers at TTT Building	64,008.00
<b>ATTY Total</b>				<b>64,008.00</b>
CCO	1	S&D Security & Alarm Systems	Security System for Complaints Commission	5,920.00
CCO	2	ECOM Com Limited	Development of complaints Management software	15,000.00
<b>CCO Total</b>				<b>20,920.00</b>
ROI	1	Wheatley Construction Ltd.	Furniture & remedial work- Registrar of Interests Office.	10,730.22
<b>ROI Total</b>				<b>10,730.22</b>
MOF	1	Mervin Charles	Cleaning seabed at Baughers Bay	51,138.19
MOF	2	Accurate Construction	Rest stop Shelter in Cane Garden Bay by Wedding Bar	11,160.81
MOF	2	Accurate Construction	Rest stop shelter by Brewer's Bay Community Centre	11,160.71
MOF	7	Henry Francis	Rest Stop Shelter in Cane Garden Bay near the Bridge	11,160.81
MOF	8	LJS Construction & Painting	Removal of & relocation of the post boxes	28,416.50
MOF	9	K.E.C.A. Heavy Equipt. Rental	Excavation & Trucking works at Creek in Anegada	67,680.00
MOF	11	Qwomar Construction Limited 2	Configure QWOMAR #2 for Post Office relocation	46,691.10
MOF	12	Vanguard Security Services	Security services for New Peebles Hospital - 3 mths	29,784.00
MOF	13	W & W Project Management	Project mgt services - Greenland playing field Phase 1	67,000.00
MOF	14	James Todman Construction	The Weatherproofing of the New Peebles Hospital	60,000.00
MOF	15	Bolo's Hi-tech Printery	Printing 400 copies of the 2010 Budget Estimates	43,900.00

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
MOF	16	WOLVAAD Corporation Ltd	Barry Well Revitalization & Site Amenities	62,171.65
MOF	17	Island Service BVI ltd	Replacing damaged Furniture for Customs Road Town	66,249.71
MOF	18	KDSM Trucking & Heavy Eqpt.	Demolition works on the Greenland field rehabilitation	26,840.83
MOF	19	Beco's Housekeeping Services	Cleaning services for RFG Building	54,840.00
MOF	20	K's Heavy Equipment	Remedial & electrical works at Carrot Bay Post Office	31,714.16
MOF	21	Moose Construction	Road paving at Thomas land by Eren Frett	32,148.08
MOF	22	Accurate Construction	Bathroom for David Lettsome 's home in of Long Look	8,677.80
MOF	74	JBF Construction & Heavy Eqpt.	Road paving by Harvey Anthony in Nottingham Estate	54,580.04
MOF	A-1	Arup USA Inc	Technical assistance for New Peebles Hospital.	48,230.00
<b>MOF Total</b>				<b><u>813,544.39</u></b>
HOA	1	Wheatley Construction Ltd.	House of Assembly - Renovations and Furniture	52,759.00
HOA	2	Wheatley Construction Ltd.	House of Assembly - Security Doors	54,458.40
HOA	3	Wheatley Construction Ltd.	House of Assembly - Security Windows	66,664.80
HOA	4	Wheatley Construction Ltd.	House of Assembly - Reconfiguration	15,405.00
<b>HOA Total</b>				<b><u>189,287.20</u></b>
MCW	1	Dean Wheatley	Installing PVC pressure pipes - Anegada	38,687.82
MCW	2	Kenneth Faulkner	Installing of PVC pressure pipes - Anegada	38,916.04
MCW	3	Quality Air conditioning	Remove contaminated /damaged unit at Complex	47,925.00
MCW	4	Kenny Francis	Install of PVC pressure pipes - Anegada	40,666.04
MCW	5	E & K Construction Service	Install Rail & Renovate Track - Ellis Thomas Downs	31,304.00
MCW	6	E & K Construction Service	Materials & maintenance at Ellis Thomas Downs	13,650.00
MCW	9	James White	Instillation of PVC pressure pipes	37,139.44
MCW	10	Darwin Potter	Instillation of PVC pressure pipes	38,304.62
MCW	11	James White	Instillation of PVC pressure pipes	36,749.42
MCW	12	George Andrew	Fix water pipeline & reinstate road Pockwood Pond	13,084.10
MCW	13	Ronald Beazer	Repair of collapsed ruptured sewer line near FC Bank	17,411.89
MCW	A-1	Shane Winter	Drainage, Sidewalk & Road rehabilitation at Nanny Cay	58,650.33
MCW	A-2	Bombas Grungos	Two (2) Grundfos HYDRO MPCF-P 2CP32-52	22,526.00
MCW	A-3	Aaron Hill	Erect 85 Bus Stop Signs throughout Tortola	18,000.00
MCW	A-4	Biosafe Treatment & Septic Sol.	Sewerage related services	17,167.79
MCW	A-5	Coordinated Traffic Solution	Testing and Training for Traffic Signals operation	17,950.00
MCW	A-6	Virgin Islands Motors Ltd	2009 Chevrolet Silverado pickup for MC&W	25,500.00
MCW	A-7	Mitsubishi Motors	2009 Mitsubishi Outlander for MC&W	26,900.00
MCW	A-8	Maynes Instrument Co	Purchase of 1-GPS for PWD Dept	31,690.00
MCW	A-10	Rodney Squires Consultants	Optimize operation of the power generator in the BVD	7,200.00
MCW	A-11	TSG Technologies	Technical audit of the Baughers Bay Plant	52,345.00
MCW	A-12	Florida Aqua Store & Utility	Repair water storage tank at Balsam Ghut Reservoir	43,132.00
MCW	A-13	Clarence Thomas LTD	Materials for Anegada Water Supply Project	33,948.00

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
MCW	A-15	Orion Law	Govt of the BVI & Ocean Conversion (BVI)	13,000.00
MCW	A-16	BVI Paving	445 tons of asphaltic concrete at \$220	97,900.00
MCW	A-17	Spatial Innovation Ltd	GPS Technology Software for Water & Sewerage	14,579.95
MCW	A-19	Industrial Services, INC.	Evaluate Baugher's Bay Desalination Plant	8,600.00
MCW	A-20	Vanguard Security Services	Security guard service	39,528.00
MCW	A-21	Systems Engineering Ltd	Phase 1 Restoring Road at Dwight Leonard's Property	27,200.00
MCW	A-22	Jerome Frett	Road paving infrastructure/storm drainage in Hawks Nest	40,365.72
MCW	A-23	Contractor/Vendor	Equipment for BVI Fire & Rescue Services	40,706.86
MCW	A-24	Forney LLC	Concrete testing equipment for Public Works	41,389.95
MCW	A-27	Randolph Mactavious	Fitting out of Traffic Department Offices	6,445.75
MCW	A-28	Otis Elevator Company	New AT400 Door Operator	34,000.00
MCW	A-29	Horsemen's Track & Equipment	Renovation works at Ellis Thomas Downs	85,860.00
MCW	A-30	Jerome Frett	Colour for concrete & liners for retaining wall SCB	23,550.00
MCW	A-32	Aqua Design (BVI) Ltd	Operate Desalination Plant at Baughers Bay	95,125.00
MCW	A-33	Caribbean Basin Enterprises	HVAC System & material	55,341.02
MCW	A-35	Caribbean Basin Enterprises	Air conditioning system at Vehicle licensing department	8,000.00
MCW	A-36	Industrial Services, INC.	To provide services (vague description)	21,720.00
MCW	A-38	BVI Paving	Asphaltic concrete materials- for Virgin Gorda	89,980.00
MCW	A-40	A & B Electric Ltd	Traffic signal design for Wickham's Cay II Junction	47,280.00
MCW	A-41	Systems Engineering Ltd	Design & supervise of the culverts in Jost Van Dyke	20,000.00
MCW	A-42	Kraus-Manning Inc	Road- Ballast Bay to Cane Garden Bay	50,000.00
MCW	A-43	Industrial Services, INC.	Replacement hardware for control cabinet at W&SD	39,240.00
MCW	A-46	E & K Concrete Pumping	Sand for Ellis Thomas Downs Running Surface	43,800.00
MCW	A-47	RIMCO	Repair work to CAT D8N S/N Bulldozer	66,774.12
MCW	A-48	STO Enterprises	Culvert for North Sound alternate road	27,000.00
MCW	A-52	TRIMZ	Fitting out DMV	10,029.22
MCW	A-53	Systems Engineering Ltd	Design for modification to road at Palestina Estate	42,720.00
<b>MCW Total</b>				<b><u>1,798,983.08</u></b>
MEC	1	Caribbean Basin Enterprises,	Two classroom trailers - Jost Van Dyke Primary School	36,650.67
MEC	2	F-Construction	Block wall works at Virgin Gorda Festival Grounds	97,385.45
MEC	3	F-Construction	Sidewalk & rehabilitation works VG Festival Grounds	90,784.22
MEC	4	K & S Construction	Ticket booth RT Festival Grounds	23,606.81
MEC	5	KM Construction	Resurfacing of the basketball court in Lower Estate	44,000.00
MEC	6	STO Enterprise	Architectural & project mgt -Benjamin Romney Park	84,400.00
MEC	7	New Direction Consultancy	Consultancy for drag racing	96,500.00
MEC	8	Accurate Construction	Earthworks/concrete works-Long Look Community park	42,998.50
MEC	9	Reole Frett	Electrical works for Long Look Community Park	27,715.00
MEC	10	Arona George & Roxane Dewindt	Landscaping works for Long Look Community park	18,848.50
MEC	11	F-Construction	Pavement for basketball court at Rhymer Hill Road VG	41,786.60
MEC	12	Caribbean Security ltd.	Metal detector for Her Majesty's Prison in Balsam Ghut	29,485.00
MEC	13	Jerome Frett	Structural inspection for territory's primary schools	34,880.00

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
MEC	14	Sendro Penn	Overlook at trellis & entry arbour Benjamin Romney Park	17,444.25
MEC	16	Mark Simmonds Construction	Three stands at lower estate basketball court	28,532.50
MEC	18	Contractor/Vendor	Trellis & pavilion structures at Benjamin Romney Park	22,125.03
MEC	20	VIE Traders Ltd	Student Desks and Chairs for Schools	41,276.18
MEC	21	Tandem Development	Playground overlook trellis at Benjamin Romney Park	19,343.40
MEC	22	CBB Enterprises	Furniture Enis Adams & Althea Scatliffe Primary Schools	32,827.00
MEC	23	Cool Comfort Air-conditioning	Airconditioning units- Bregado Flax Educational Center	53,890.00
MEC	24	Kade Potter	Playground & Road Works for Benjamin Romney Park	37,153.00
MEC	25	Smart Kids	Mini golf course at Benjamin Romney Park	78,030.00
MEC	26	F-Construction	Pavement for basketball court at Rhymer Hill Road VG	31,886.80
MEC	27	SA Architect	Professional Services for Capoon's Bay field	13,447.21
MEC	28	Tandem Development	Landscaping works at Benjamin Romney Park	16,478.00
MEC	29	Nathaniel Issac	Landscaping works Benjamin Romney Park	33,204.50
MEC	30	Alvin Hodge	Breakwater armor & boat ramp- Benjamin Romney Park	97,669.56
MEC	31	Benito Smith	Electrical works on 16 class rooms at ESHS	13,560.00
MEC	A-1	Infinite Solutions Limited	Servicing of a colour photocopier in the Ministry	2,000.00
MEC	A-2	Frontline Systems	Provision of equipment for youth rally 2010	68,000.00
MEC	A-3	Ian Turner	Consultancy service to ME&C	96,000.00
MEC	A-4	Belsadys Donovan	Reading specialist for Isabella Morris & Ivan Dawson PS	30,000.00
MEC	A-5	Deborah O'Neal	Training for teachers & parents to use of Power School	99,880.00
MEC	A-6	Wheatley Consultancy	Implement Academic Credit System in High Schools	96,000.00
MEC	A-7	Cecily Malone	Coordinator for Alternative Education	57,245.00
MEC	A-8	Alvera Maduro Caines	Food catering for youth rally 2010	12,900.00
MEC	A-9	Selwyn L. Vanterpool	Consulting services for inmates & prison officers	51,315.00
MEC	A-10	Sailon (BVI) Ltd	Provide sailing activities for young people of the territory	100,000.00
MEC	A-11	Samuel Jones	Stacking chairs for Elmore Stoutt HS for 2 mths	58,045.00
MEC	A-12	Elmore Stoutt	Consultancy services to tMinistry of Education & Culture	63,245.00
MEC	A-14	Ellen Erwin	Reading specialist for BFEC Primary Division	30,000.00
MEC	A-15	Treasure Isle Hotel	Accommodation for OECS Ministers of Education	9,160.00
MEC	A-16	Deborah O'Neal	Training for teachers & parents to use Power School	99,880.00
MEC	A-18	Teresa C. Hopkins	Consultancy services to Ministry of Education & Culture	6,800.00
<b>MEC Total</b>				<b><u>2,086,378.18</u></b>
DEC	1	Roystin Harrigan	Maintenance of School Buildings etc.	8,400.00
DEC	2	Shark's Enterprises Ltd.	Maintenance of School Buildings etc.	8,400.00
DEC	3	Shark's Enterprises Ltd.	Maintenance of School Buildings etc.	9,000.00
DEC	4	K & S Construction	Ticket booth facility at Road Town Festival Grounds,	23,606.80
DEC	4	Rudolph George	Maintenance of School Buildings etc.	8,400.00
DEC	5	KM Construction	Resurface basketball court at Lower Estate	44,000.00
<b>DEC Total</b>				<b><u>101,806.80</u></b>

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
ESHS	1	Beulah Romney	Transporting secondary school students on Tortola	11,000.00
ESHS	2	Cephus Fahie	Transporting secondary school students on Tortola	10,500.00
ESHS	3	Anselma Potter	Transporting secondary school students on Tortola	15,000.00
ESHS	4	Julian Charles Lindsay	Transporting secondary school students on Tortola	25,000.00
ESHS	5	Odean Chalwell	Transporting secondary school students on Tortola	59,500.00
ESHS	6	Milton McLean	Transporting secondary school students on Tortola	15,500.00
ESHS	7	Clinton Romney	Transporting secondary school students on Tortola	16,000.00
ESHS	8	Kalid Douglas	Transporting secondary school students on Tortola	8,500.00
ESHS	9	Karl Scatliffe	Transporting secondary school students on Tortola	32,500.00
ESHS	10	New Horizon Ferry Services	Transporting secondary students on Jost Van Dyke	20,400.00
ESHS	11	Michael Herbert	Transporting secondary school students on Tortola	30,500.00
ESHS	12	Corbett Wheatley	Transporting secondary school students on Tortola	12,500.00
ESHS	13	Naaman Chalwell	Transporting secondary school students on Tortola	34,000.00
ESHS	15	Andre Richardson	Transporting secondary school students West End	3,000.00
ESHS	16	Andre Richardson	Transporting secondary school students West End	4,000.00
<b>ESHS Total</b>				<b><u>297,900.00</u></b>
MHSD	1	Liston Fahie	Repair works on the Long Trench Community Centre	39,327.50
MHSD	2	George Malone	Replace floor slab & bathroom - Adina Donovan Home	44,879.73
MHSD	3	Leslie Smith	To Construct Office Spaces in the Old Peebles Hospital	65,100.00
MHSD	4	Leslie Smith	Repair roof & ceiling in the Adina Donovan Home	28,426.70
MHSD	5	Wheatley Construction Ltd	Office furniture for New hospital commissioning office.	16,900.00
MHSD	6	Danley Rhymer	Block wall w/columns-Cane Garden Bay Burial Ground	29,362.38
MHSD	7	Smart Mart	Gym Equipment in the Carrot Bay Community Centre	56,046.08
MHSD	8	CBB Enterprises (2004) Ltd.	Office furniture in the National Health Insurance Office	27,818.24
MHSD	9	JAK Gen. Contractor	Block wall with picket fence -Greenland Burial Ground.	60,122.73
MHSD	10	Roystin Harrigan	Block wall with wrought fencing - Gun Creek Cemetery	37,794.81
MHSD	11	Leslie Smith	Replace concrete roof slab at Adina Donovan Home.	64,240.30
MHSD	12	Ray Harrigan	Rubble masonry wall at Gun Creek Cemetery	33,096.95
MHSD	13	Danley Rhymer	Restore fence & gate-Brewer's Bay Community Centre	9,940.60
MHSD	14	Randolph Mactavious	Retaining wall at Incinerator plant site- Pockwood Pond	19,950.00
MHSD	15	C & M Construction	Repair roof at Brewer's Bay Community Centre	34,006.36
MHSD	16	Systems Engineering Ltd	Road at incinerator plant & construction supervision	11,960.00
MHSD	17	Smart Mart	Gym Equipment in the West End Community Centre	64,358.08
MHSD	18	Reole Frett	Block wall & picket fence at Greenland Burial Ground	55,617.64
MHSD	19	Smart Mart	Gym equipment at West End Community Centre	64,358.08
MHSD	A-1	Elie Security and Investigations	Provide security services to the Sandy Lane Center	53,900.00
MHSD	A-2	Neville Smith	Video and Audio services for Youth Rally 2010	68,000.00
MHSD	A-2	Dr. Sylvia Simmons	Clinical Supervisor - Violence Intervention Programme	4,000.00
MHSD	A-3	Mr. Robert Wright	Coordinator -Violence Intervention Programme	9,000.00
MHSD	A-15	Colin & Selina O'Neal	House rental- National Health Insurance Consultant	36,000.00
MHSD	A-16	Milton & Urma Creque	Rental of one bedroom dwelling	36,000.00



DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
MHSD	A-19	Mark Walsh-Cooke	Consultancy Services for New Peebles Hospital	98,550.00
MHSD	A-20	Active Seale Manufacturing Inc	Truck scale at incinerator compound Pockwood Pond	32,280.00
MHSD	A-21	Edwin Adams	Design of the Jost Van Dyke Community Centre	83,520.14
MHSD	A-22	Lenette Mactavious	Consultant - policy & implementation plan on disability	50,000.00
MHSD	A-24	Buelah Romney	Transportation for residents in first district to the Clinic	9,500.00
MHSD	A-25	Jaffali Kazembe	Clerk of Works" for Construction projects Min H&SD	52,500.00
MHSD	A-27	Professor Patricia Mohammed	Develop and Implement National Gender Policy	28,750.00
<b>MHSD Total</b>				<b><u>1,325,306.32</u></b>
MNRL	1	Louis Potter	Adviser on the Anegada Lands Allocation & Distribution	36,480.00
MNRL	3	FJ & Sons Construction	Phase 2B of Metal fencing at Johnson's Ghut	45,540.00
MNRL	4	Mirsand Town Planning/Architects	Design & Supervise Fat Hog's Bay Boat Ramp	29,100.00
MNRL	5	Autland Heavy Equipment Co.	Boat ramp at Fat Hog's Bay	95,900.00
MNRL	6	R & F Construction	Phase 2-C of the concrete fencing at Johnson's Ghut	89,789.62
MNRL	7	C & E Construction	Phase 2-D of the concrete fencing at Johnson's Ghut	89,789.62
MNRL	8	Mervin Herbert	Phase 2-A for Concrete fencing at Johnson's Ghut	97,338.19
MNRL	9	Harrigan Construction	Repairs to landing Dock sand box, Prickly Pear	13,768.00
<b>MNRL Total</b>				<b><u>497,705.43</u></b>
PO	1	Austin Todman	Statue base for Sir Oliver Georges Plaza & landscaping	15,462.94
PO	2	Liston Fahie	Extend & plaster retaining wall at Fahie Hill	17,142.36
PO	3	Jacobs Consultancy Canada I	Virgin Gorda Airport – Consultancy for Airport standards	55,700.00
PO	4	Arcrete & Landscaping Ltd	Virgin Gorda Airport runway - Blasting of boulders	29,750.00
PO	6	System Engineering Ltd.	Virgin Gorda Airport - Project mgt. & engineering	45,000.00
PO	9	Elreth Thomas	Sidewalk for Long Look Town Square Phase 1	30,442.50
PO	10	Edwin George	Excavating of boulders for Virgin Gorda Airport runway	49,687.50
PO	11	Virella Crespo & Maynard Const	structural designs for new DDM building	35,000.00
PO	13	Franklin Penn	Trucking for removal of boulders for VG Airport runway	24,975.00
PO	15	Winston Penn	Retaining wall f- Long Look Town Square Phase 1	30,472.00
PO	16	Alan Frett	Sidewalk by Clinic for Long Look Town Square Phase 1	15,622.50
PO	17	Alan Frett	Electrical & lighting for Long Look Town Square Phase 1	29,325.00
PO	18	Arcrete & Landscaping Ltd	Virgin Gorda Airport runway - Blasting of boulders	16,465.00
PO	21	Princess Quarters Construction	Repairs to Virgin Gorda Airport Terminal Building	19,538.91
PO	24	AGS Construction	Virgin Gorda Airport - Fencing at Virgin Gorda Airport	73,506.61
PO	26	STO Enterprises	Engineering Design for stadium-AO Shirley Rec. Ground	60,000.00
PO	27	Ground Works BVI	Virgin Gorda Airport - To provide landscaping services	53,530.00
PO	30	Ebony & Ivory Construction	Virgin Gorda Airport runway - 800 cubic yards of tarris	36,000.00
PO	31	Ebony & Ivory Construction	Virgin Gorda Airport runway - 2,000 cubic yards of tarris	90,000.00
PO	32	Cecil Penn	Virgin Gorda Airport - Rough grading runway shoulders	18,625.00
PO	33	Louis Frett	Paving by Long Look Town Square Phase 1	22,975.00
PO	34	WOLVAADD Corp Ltd	Landscape area for Long Look Town Square Phase 1	37,835.00
<b>PO Total</b>				<b><u>807,055.32</u></b>

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	2	CAR Construction	Retaining wall by Dwight Leonard's Property	74,415.00
PWD	3	Wheatley Construction	Road paving at Hope Estate by Neville Smith	14,503.46
PWD	4	Michael Smith	Sidewalk, Drainage & Road Works at Nanny Cay	46,382.15
PWD	5	Sylvester Johnson	Sidewalk, Drainage & Road Works at Nanny Cay	50,472.04
PWD	6	Dereck Selvin Christopher	Sidewalk, Drainage & Road Works at Nanny Cay	43,233.27
PWD	7	No Limit Construction	Sidewalk, Drainage & Road Works at Nanny Cay	40,538.34
PWD	8	Sugar Apple Ground	Sidewalk, Drainage & Road Works at Nanny Cay	57,124.07
PWD	9	Ishmael Hodge Trucking	Long Bush drainage- Fire Station - Supa Value Phase 6	70,364.36
PWD	10	Fraser Incorporate Limited	Sidewalk, Drainage & Road Works at Nanny Cay	66,369.55
PWD	11	Bert's Trucking & Heavy Equipt.	Sidewalk, Drainage & Road Works at Nanny Cay	43,710.52
PWD	12	Verne Forbes	Sidewalk, Drainage & Road Works at Nanny Cay	39,036.75
PWD	13	Bee's Equipment Rental	Sidewalk, Drainage & Road Works at Nanny Cay	98,020.94
PWD	14	Bee's Equipment Rental	Civil works - Bridge crossing-Connor's Laundromat SCB	20,483.80
PWD	15	Marisol	Drainage solution of Rite Breeze Restaurant in East End	11,527.14
PWD	16	Cecil Penn Construction	Long Bush Drainage solution - Fire Station to Supa Value	70,364.36
PWD	17	Tiger Construction	Retaining wall at Sheppard's Hill - Enid & Marlon Charles	51,923.77
PWD	18	Darwin Scatliffe	Road paving - Botanic Station by Happy Lion Restaurant	18,315.13
PWD	19	George Malone	Long Bush Drainage solution - Fire Station to Supa Value	70,364.36
PWD	20	Reginald Smith	Trim & Clean - Brewers Bay Junction to Camp	9,655.00
PWD	22	Humphrey Allen Lettsome	Trim & Clean Feeder roads in East End Area	12,731.00
PWD	23	Allen Cameron	Trimming road at Romney Park as shown on drawings	4,123.20
PWD	24	Glanville Christopher	Trim & Clean - Roosevelt Harrigan's to Bound Tree	5,055.00
PWD	25	Irvy Turnbull	Trim & Clean Long Trench Fahie Hill Area	9,169.00
PWD	27	William Industrious	Trim & Clean roads specified in Cane Garden Bay Area	2,720.00
PWD	28	Arnold Smith	Trim & Clean roads Belle Vue/Butu Mountain Area	5,720.00
PWD	29	Joseph Christopher	Trim & Clean feeder roads to Kato Parson	6,305.60
PWD	30	James Penn	Trim & Clean feeder roads specified in Long Look Area	5,490.00
PWD	31	Varren Smith	Trim & Clean roads in the Ridge Road to Purcell Area	3,520.00
PWD	32	Clarence Daniel	Trim & Clean roads specified in Area of Hope Hill etc.	14,042.00
PWD	33	James L. Callwood	Trim & Clean roads in Windy Hill/Cane Garden Bay Area	12,879.00
PWD	34	Bernard Fraser	Trim & Clean roads in Sage Mountain Area	4,812.00
PWD	35	Samuel Williams	Trim & Clean roads in Pleasant Valley Area	12,995.00
PWD	36	Ashley Turnbull	Trim & Clean roads in Meyers/Brewers Area	6,528.00
PWD	37	Alford Maduro	Trim & Clean roads in Mayaba Area	9,236.00
PWD	38	Perry Leonard	Trim & Clean roads in Foruna Ghut Area	12,347.20
PWD	39	Herman Christopher	Trim & Clean feeder roads as specified	8,885.00
PWD	40	Howard Matthaiss	Trim & Clean roads in Sea Cows Bay Area	4,860.00
PWD	41	Gerald Smith	Trim & Clean roads Soldier's Hill / Mayaba Junction Area	11,078.00
PWD	42	Michael Leonard	Trim & Clean roads in Luck Hill Area	9,144.00
PWD	43	Rufus Dawson	Trim & Clean from Bound Tree to McNamara	9,400.00
PWD	44	Vernon Smith	Trim & Clean roads in Sea Cows Bay Area	11,035.00
PWD	45	Dereck Marshal	Civil works for Wickham's Cay II exit bypass	45,960.88

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	46	R&F Construction	Adjust median & planter- Wickham's Cay II exit by-pass	43,939.26
PWD	47	Ronald E Smith	Road Rehabilitation for Wickham's Cay II exit by-pass	49,421.60
PWD	48	K&S Construction	Sidewalk & Drainage works -Wickham's Cay II exit bypass	52,369.79
PWD	49	Claude George	Road paving -Mount Healthy by Ashton McCall Building	35,079.83
PWD	50	Claude George	Road paving at Windy Hill	53,665.79
PWD	51	Ira & Akeem Smith	Re-measurement for ghut covering- Ellis Thomas Downs	12,948.79
PWD	52	CW General Maintenance	Road paving at Greenland near Vera King's house	41,522.25
PWD	53	Orlando Wheatley	Civil & Demolition works for drainage solution -East End	11,527.14
PWD	55	Roadside Equipment Services	Clean roadsides- Baughers Bay/ Highway/Sea Cows Bay	32,501.76
PWD	56	Wilfred Benders	Trim & Clean roads on Anegada	4,724.16
PWD	57	Dennis Callwood	Trim & Clean roads in West End Area	2,576.80
PWD	60	Kenneth Fraser	Road paving at Sea Cows Bay by Geraldo Barry	59,679.25
PWD	61	Charles Ernest Rymer	Retaining wall & pave road-Brewer's Bay by Vernon Malone	27,588.96
PWD	64	SAK Heavy Equipment	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	65	Spray Hill Partners	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	66	Almega Construction	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	67	Jerome Lettsome	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	68	RI-Tech Construction	Road paving at Greenland by Clorice Thomas	49,854.11
PWD	69	CMH Construction	Retaining wall Sheppard's Hill by Enid & Marlon Charles	39,886.72
PWD	70	Accurate Construction	Swale Drain at Long Look by Pure Water	18,475.38
PWD	71	KD Construction	Drainage solution at East End by Rite Breeze Restaurant	15,228.99
PWD	72	Wallace Frett	Retaining wall at Parham Town by Roy Stoutt Phase 1	29,543.16
PWD	73	Alwin Garraway	Road paving at Baugher's Bay by GM Liquid Petroleum	14,637.66
PWD	75	Danley Rhymer	Road Paving Ballast Bay by Blyden House - Phase 1	50,251.78
PWD	76	JM Construction Company	Road paving at Jabboth Hill by Elvera Smith	57,325.89
PWD	77	Charles E. Rymer	Road paving at Ballast Bay by James Blyden House	44,962.07
PWD	78	Quality Air Condition	Air Conditioning System for Traffic Department	34,000.00
PWD	79	Olando Blyden	Retaining wall at Hope Estate by Grace Blyden house	62,118.75
PWD	80	T & J Construction	Road Paving at Turnbull Hill by Sidney Freeman house	35,528.56
PWD	82	J & A Best Construction	Road paving & Drainage works at Richard Holder's house	9,546.09
PWD	83	Wheatly Construction	Road paving at Josiah's Bay by Boisy Fahie	78,164.58
PWD	84	Wolvaadd Corporation Ltd	Drainage solution at Josiah's Bay by Melicia Farrington	41,196.84
PWD	85	Elroy Franklyn	Retaining wall & Road Works- Thomas Richardson SCB	18,971.67
PWD	86	D&T Construction	Road Paving at Nottingham Estate Phase 2	35,137.68
PWD	87	KAT Building Groupe	Retaining wall at Gene Hill by Austin Maduro house	50,661.53
PWD	88	Thomas Construction	Retaining wall Sheppard's Hill by Enid & Marlon Charles	51,923.77
PWD	89	Clifton Thomas	Road Paving at East End by Suzette Thomas.	21,475.96
PWD	90	J & L Trucking & Excavation	Civil Works for Retaining wall by Enid & Marlon Charles	17,077.50
PWD	91	Elroy Franklyn	Single open box culvert Huntums Ghut by Ottley Rhymer	72,001.44
PWD	92	KAT Building Group	Road paving at Chalwell Estate by Goulda Robinson	12,394.76
PWD	93	Ashbel Lettsome	Drainage solution by Rite Breeze Restaurant in East End	11,527.14
PWD	94	H.F Building & Construction	Road paving at Pockwood Pond by Joan Ajose Adeogun	78,776.78

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	95	K&S Construction	Road paving at Turnbull Hill by Iris Farrington Reed	53,751.00
PWD	96	Skelton Electrics Ltd.	Electrical Installation for Traffic Department Phase 5	55,130.62
PWD	97	J & L Trucking & Excavation	Road paving by Hawk's Nest, East End - Road Phase 1	61,743.50
PWD	99	Wheatley Construction	Road paving by Hawk's Nest, East End - Road Phase 5	64,322.84
PWD	102	Henry Francis	Road paving at Spooner's Estate - Phase 1B	17,229.19
PWD	103	Danley Rhymer	Road paving at Spooner's Estate - Phase 1D	11,333.77
PWD	104	Charles E. Rymer	Road paving at Spooner's Estate - Phase 1E	17,229.19
PWD	107	Carl Christopher	Road paving at Spooner's Estate - Phase 1A	25,055.11
PWD	108	Almega Construction	Road Paving at Hawk's Nest Road, East End - Phase 4	64,322.84
PWD	109	Sendro Penn	Retaining wall at Belmont Estate by George Sheppard.	50,634.27
PWD	110	John Nibbs Construction	Retaining Wall & Road-Pockwood Pond-Ashton Williams	26,187.00
PWD	111	Roy Penn	Road Paving at Hawk's Nest Road Phase 6	64,322.84
PWD	112	Accurate Construction	Retaining Wall & Road- Nottingham Est.by Baldwin George	78,003.01
PWD	113	Almega Construction	Road Paving at Mount Healthy by Brice Brodie's house	33,232.41
PWD	114	No Limit Construction	Retaining Wall /Sea Cows Bay /Rasheed Farid Phase 1B	52,262.79
PWD	115	C & M Construction	Retaining wall Brewer's Bay-Joyce Murraine & N.Rhymer	62,001.56
PWD	116	Franzel Penn	Road paving at Hawk's Nest Road Phase 8	64,322.84
PWD	117	Doc's Construction	Retaining wall/Road at Nottingham.by Alcedo Lettsome	28,681.46
PWD	118	Hugh Blyden	Road paving Upper Dungeon by Una Thomas House	7,670.50
PWD	119	Island Development Construction	Retaining wall at Horse Path by Eric Mathias	61,700.61
PWD	120	Junior Mathias	Pave road -Mount Healthy by Jackie Small & Cecilia Hill	28,647.31
PWD	121	James Todman Construction	Retaining wall at Huntum's Ghut by Gregg Vanterpool	42,238.36
PWD	124	KAT Building Groupe	Road paving at Cane Garden Bay leading to Jetty	24,424.64
PWD	125	Roadside Equipment Services	Cleaning of heavy debris & sweeping off roadsides	23,475.00
PWD	126	CBE Enterpries	Sidewalk & drainage -Carrot Bay festival grounds sec. 2	30,598.45
PWD	127	R&L Construction	Retaining wall-Lambert East End by Lascelles Gonsalves	16,225.58
PWD	128	Olando Blyden	Reinstate Road at Upper Hope by Sian Nulder's House	36,277.21
PWD	129	Aaron Hill	Road paving at Mount Healthy by Ashton Mccall House	14,274.49
PWD	130	Clarence Vanterpool	Road paving at Spooner's Estate - Phase 1C	20,939.09
PWD	131	Melvin Fraser	Road paving at Shannon Estate by Richard Brathwaite's	14,031.73
PWD	132	D & T Construction	Drainage works at Long Look by Elreth Thomas	14,982.49
PWD	136	Ronald E Smith	Single open box culver by Ottley Rhymer Huntums Ghut	29,456.27
PWD	138	Kade Potter	Road paving at Romney Park by Sarah Potter West End	39,117.60
PWD	139	Cyril Molyneaux	Road Paving at Carrot Bay by Kenneth Molyneaux house	24,971.45
PWD	140	E & K Concrete Pumping	Retaining wall & road-Mount Sage by Tyrone Richardson	79,528.25
PWD	141	Ground Works BVI	Civil works for Ret.wall- Pockwood pond by Vere Browne	46,747.50
PWD	143	Bee's Equipment Rental	Retaining wall & road- Mount Sage by Tyrone Richardson	28,548.75
PWD	144	C & E Construction	Retaining wall by Lucille Malone's house in Belle Vue	37,105.21
PWD	146	D & C Construction	Drainage solution by Cane Garden Bay Parking lots	43,955.14
PWD	148	Roystin Harrigan	Road paving from Nail Bay to North Sound	17,566.94
PWD	149	Irvin Lennard	Road paving from Nail Bay to North Sound	17,566.94
PWD	150	Ray Harrigan	Road paving from Nail Bay to North Sound	17,566.94

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	151	Geoffrey George	Road paving from Nail Bay to North Sound	17,566.94
PWD	152	Elmo George	Road paving from Nail Bay to North Sound	17,566.94
PWD	153	Steve Lennard	Road paving from Nail Bay to North Sound	17,566.94
PWD	154	Alvian Creque	Road paving from Nail Bay to North Sound	17,566.94
PWD	155	No Limit Construction	Burial of BVIEC High Voltage Cable in Palestina Tortola	25,403.50
PWD	157	C & E Construction	Road paving at Mount Healthy by Mento Morris Dawson	92,998.43
PWD	158	Curtis Freeman	Burial of BVIEC High Voltage Cable by Palestina Tortola	22,062.75
PWD	159	John Nibbs Construction	Retaining wall & road - Havers by Farid Rasheed's house	55,630.10
PWD	160	Jarel Smith	Burial of BVIEC High Voltage Cable in Palestina Tortola	18,549.50
PWD	161	D & C Construction	Drainage solution in cane garden bay	54,303.86
PWD	162	Joseph Brown	Road paving from Nail Bay to North Sound	17,566.94
PWD	163	Eliete Builder	Road paving from Nail Bay to North Sound	17,566.94
PWD	164	Ira & Akeem Smith	Sea Cow's Bay Harbour Development-Supply 12x12 Piles	97,023.78
PWD	165	Kenneth Fraser	Sea Cow's Bay Harbour Development-Supply 12x12 Piles	97,023.78
PWD	166	Sugar Apple Group	Sea Cow's Bay Harbour Development- Supply Sheet Piles	96,666.70
PWD	167	No Limit Construction	Sea Cow's Bay Harbour Development- Supply Sheet Piles	96,666.70
PWD	168	Jerome Stevens	Road paving from Nail Bay to North Sound	17,566.94
PWD	170	Fraser Incorporate Limited	Drainage solution in cane garden bay	43,567.75
PWD	171	Jerome Williams	Road paving from Nail Bay to North Sound	17,566.94
PWD	172	Victor Stevens	Road paving from Nail Bay to North Sound	13,695.47
PWD	173	Claude George	Retaining wall at Anderson Sound by Ms. Alicia Green	35,139.92
PWD	174	Delores Creque	Road paving from Nail Bay to North Sound	17,566.94
PWD	175	Sanford Harrigan	Road paving from Nail Bay to North Sound	17,566.94
PWD	176	Fraser Incorporate Limited	Sea Cow's Bay Harbour Development-Supply Sheet Piles	96,666.70
PWD	179	Godfrey Smith	Pave road at Pockwood Pond by Juliette Smith's House	49,957.04
PWD	180	Charles E. Rymer	Pave road at Brewer's Bay by Claude E. Rymer's house	24,639.67
PWD	A-1	Delta Petroleum	6000 gallons - gasoline for PWD Stores	17,880.00
PWD	A-2	Delta Petroleum	1500 gals gasoline & 500 gals Diesel for PWD Stores VG	6,145.00
PWD	A-3	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-4	Delta Petroleum	3000 gallons gasoline for PWD Stores	10,050.00
PWD	A-5	BVI Paving	Bitumen oil for asphalt paving & patching works	21,324.27
PWD	A-6	Contractor	Rental of land at Fish Bay - Asphalt Plant Jan - Dec 2010	18,000.00
PWD	A-7	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-8	Virgin Gorda Security	24hrs security at VG Admin Building Jan - Feb 2010	17,019.00
PWD	A-9	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-10	Delta Petroleum	3000 gallons diesel for PWD Stores	9,000.00
PWD	A-11	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-12	Caribbean Basin Enterprises	3000 bags cold mix asphalt to VG; 2000 bags tp Tortola	49,700.00
PWD	A-13	Caribbean Basin Enterprises	Ocean freight for cold mix to VG	30,256.00
PWD	A-15	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-16	Virgin Gorda Security	24hrs security at VG Admin Building Jan - Feb 2010	35,271.00
PWD	A-17	Delta Petroleum	3000 gallons diesel for PWD Stores	9,000.00

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	A-18	Caribbean Basin Enterprises	2 tanks 60/70 bitumen oil for asphalt paving	51,424.99
PWD	A-19	Skelton Quarry Ltd	½, ⅓ & 3/16 gravel for asphalt production for road paving	58,350.00
PWD	A-20	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-21	Tortola Concrete	150 CY concrete for general maintenance	23,250.00
PWD	A-22	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,880.00
PWD	A-23	Caribbean Basin Enterprises	Materials for Traffic Unit	20,079.09
PWD	A-24	Virgin Gorda Security	24hrs security at VG Admin Building Jul - Dec 2010	53,208.00
PWD	A-25	COBEX International	Auto desk software for architect & engineers	11,075.00
PWD	A-26	Delta Petroleum	3000 gallons diesel for PWD Stores	9,000.00
PWD	A-27	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,700.00
PWD	A-29	Williams & Williams Enterprises	Two 800 gal. tanks to store PWD fuel in JVD & Anegada	10,000.00
PWD	A-30	Delta Petroleum	6000 gallons gasoline for PWD Stores	17,700.00
PWD	A-31	Delta Petroleum	3000 gallons diesel for PWD Stores	9,000.00
PWD	A-32	Delta Petroleum	6000 gallons diesel for PWD Stores	16,920.00
PWD	A-33	Delta Petroleum	3000 gallons diesel for PWD Stores	8,670.00
PWD	A-34	Delta Petroleum	6000 gallons diesel for PWD Stores	16,920.00
PWD	A-35	RB's Tire Services	Purchase of Tires	13,250.00
PWD	A-36	Benn's Welding Co Ltd	Steel beam floor frame, steel column & base plate - PWD	12,294.00
PWD	A-37	Delta Petroleum	6000 gallons diesel for PWD Stores	17,220.00
PWD	A-38	Delta Petroleum	3000 gallons diesel for PWD Stores	8,850.00
PWD	A-39	Delta Petroleum	6000 gallons diesel for PWD Stores	17,220.00
PWD	A-40	Delta Petroleum	3000 gallons diesel for PWD Stores	8,850.00
PWD	A-41	BVI Paving Co	Bitumen oil for asphalt paving & patching	45,976.58
PWD	A-42	Tortola Concrete	Supplying Material	16,600.00
PWD	A-43	Telstar Industries	Cold Mix Asphalt	29,700.00
PWD	A-44	Chemical Unlimited	Uniforms for PWD staff on Anegada & JVD	24,465.65
PWD	A-45	KP Electronics	Repair & replace cameras for PWD Compound	13,553.40
<b>PWD Total</b>				<b><u>6,194,323.92</u></b>

WSD		Derrick Varlack	Expansion of Storeroom building at W&SD	46,050.15
WSD	3	Asif Glasgow Backhoe Service	Repair of a broken sewer main at Purcell Estate	41,482.25
WSD	4	Eric Wheatley	Installing PC Pressure Pipes at Settlement, Anegada	38,588.34
WSD	5	K & K Heavy Eqpt.	Remove Sewage fm Lift Stations & Manholes-RT & CGB	26,000.00
WSD	6	Kenny Francis	Water Pipe installation	40,666.04
WSD	7	Makieba Faulkner	Installing PVC pipes	43,685.38
WSD	8	Lisa Vanterpool	Installing PVC Pressure Pipes at Settlement, Anegada	43,521.72
WSD	9	Michael Vanterpool	Installing PVC Pressure Pipes at Settlement, Anegada	41,390.46
WSD	10	Lawrence Wheatley Heavy Eqpt.	Hammering of hard coral for layering of PVC pipes	24,000.00
WSD	11	Lil Bits Construction	Hammering of hard coral for layering of PVC pipes	24,000.00
WSD	12	Bert's Trucking & Heavy Eqpt.	Hammering of hard coral for layering of PVC pipes	24,000.00
WSD	13	Everad Faulkner	Installing PVC pressure pipes on Anegada	38,639.64

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
WSD	14	D & C Construction	Project mgt. & supervision of Anegada Water Extension	45,000.00
WSD	16	Island Development Const.	Installing water pipes at Pockwood Pond	52,604.88
WSD	17	Lawrence Wheatley Heavy Eqpt.	Hammering of hard coral for layering of PVC pipes	30,000.00
WSD	18	Lil Bits Construction	Hammering of hard coral for layering of PVC pipes	30,000.00
WSD	19	Industrial Services, INC.	Evaluate the system & generate a report	8,600.00
WSD	20	Nicholas Scatliffe	Erection of storage building at W&SD compound Tortola	21,087.42
WSD	31	Wilford Faulkner	Installing PVC pressure pipes on Anegada	40,666.04
WSD	32	Darwin Potter	Installing PVC pressure pipes on Anegada	38,304.62
WSD	37	Kamani Chesterfield	Installing PVC pressure pipes on Anegada	40,477.04
WSD	39	James White	Installing PVC pressure pipes on Anegada	37,139.44
WSD	A-1	Betrice Freeman	Adjusting meters to an approved height	800.00
WSD	A-2	K & K Heavy Equipment	Remove sewage from lift stations & manholes -RT& CGB	24,999.90
WSD	A-2	Sustin Chalwell	Drainage/Sewerage works-Curtney Gardener Apts -Greenland	6,260.37
WSD	A-3	KP Electronics	Installing Surveillance System	16,622.55
WSD	A-6	Herbert Francis	Cleaning of W&SD compound & offices at \$650 per week	33,800.00
WSD	A-8	No Limit Cleaning Services	Cleaning & removal of debris from sewer wells within RT	27,540.00
WSD	A-9	GDM "Lindex" Ltd	Materials for Fire Hydrants Boxes	47,658.17
				933,584.41

**Appendix G**

**PETTY CONTRACTS – AMOUNT VARIABLE**

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PO	7	Dwight Flax	Virgin Gorda Airport runway -Trucking to remove boulders	\$150 per hour
PO	8	Cecil Penn	Virgin Gorda Airport runway - Excavating of boulders	\$125 per hour
PO	11	Maynard Construction	Virgin Gorda Airport runway - Excavating of boulders	\$125 per hour
PO	12	Ray Harrigan	Virgin Gorda Airport runway - Trucking to remove boulders	\$900 per day
PO	13	Franklin Penn	Virgin Gorda Airport runway - Trucking to remove boulders	\$900 per day
PO	14	Anselmo Stevens	Virgin Gorda Airport runway - Trucking to remove boulders	\$125 per hour
PO	19	Dwight Flax	Virgin Gorda Airport runway - Heavy Rolling surface	\$800 per day
PO	20	Dwight Flax	Virgin Gorda Airport runway - Finish Grading	\$1,000 per day
PO	22	Sammy's Trucking	Virgin Gorda Airport runway - Rough grade runway shoulders	\$1,100 per day
PO	23	Sammy's Trucking	Virgin Gorda Airport runway - Excavating boulders	\$125 per day
PO	25	Drill Cliff Ltd	Virgin Gorda Airport runway - Blasting boulders	\$185perhole
PO	28	Dwight Flax	Virgin Gorda Airport runway - D8 Bulldozer services	1200 per day
PO	29	Dwight Flax	Virgin Gorda Airport runway - Water truck services	\$800 per day

Appendix H

MAJOR CONTRACTS ISSUED

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
DGO	1	Global Isle Ltd	Install CRIS Software at Civil Registry & Passport Office	148,200.00
DGO	2	Builders Choice	Alteration to new Commercial Court Registry building	433,608.50
<b>DGO Total</b>				<b>581,808.50</b>
MOF	1	International Construction	Admin Block Entrance,/Gazebo Francis Lettsome Primary	2,981,481.84
MOF	2	Qwomar Construction	Bathroom facility on the Festival & Fairs site Road Town	226,044.97
MOF	3	Hill International Inc	Consultancy for fixing construction faults - New Hospital	478,301.00
<b>FIN Total</b>				<b>3,685,827.78</b>
MCW	1	Island Services (BVI) Ltd	Furnishing Vehicle Licensing Dept	135,895.95
MCW	2	Aqua Design (BVI) Ltd	Purchase of membrane/victianlic for the B'Bay Plant	284,834.50
MCW	2	Garcinox Corporation	Handrail retrofit for Central Admin Complex	279,880.00
MCW	3	D & C Construction Ltd	Construction mgt- Anegada Water Distribution Extension	160,000.00
MCW	3	BVI Paving	1829 tons of asphaltic concrete @ \$220 per ton	402,399.88
MCW	4	CBE Engineering Asso.	National Sewerage Project EE/LL/RT	1,976,307.50
MCW	37	Industrial Services, INC.	Upgrade Baugher's Bay Plant	1,214,719.00
MCW	45	Industrial Services, INC.	Supply equipment for W&SD	173,517.80
<b>MCW Total</b>				<b>4,627,554.63</b>
MEC	1	Clalude Ottley Consulting	Strengthening academic & resiliency skills of our youth	250,000.00
MEC	2	JBF Construction & Heavy	Mesh wire fence at prison	294,937.97
MEC	3	Effect Inc	Consultancy for establishment of medical school	551,922.00
MEC	4	Qwomar Construction	Construction of bathroom facility at RT Festival Grounds	226,044.97
<b>MEC Total</b>				<b>1,322,904.94</b>
MHSD	1	Ogan Baronville	Finishing Social Development New Office at John's Hole	385,095.88
MHSD	2	ADC Construction Co Ltd	Mechanical installation - New Incinerator Plant	276,588.08
MHSD	3	Skelton Electrics Ltd	Electrical installation - New Incinerator Plant	639,703.50
MHSD	4	InterHealth Canada Ltd	Consultancy Services for New Peebles Hospital	2,108,698.00
MHSD	5	University of West Indies	Consultant for a National Health Insurance System	605,941.00
MHSD	7	Wayne Walters	Collection of Solid Waste in the First electoral district	127,000.00
MHSD	8	Cakk Heavy Equipment	Collection of Solid Waste in the Second electoral district	143,600.00
MHSD	9	Dereck Selvin Christopher	Collection of Solid Waste in the Third electoral district	132,014.00
MHSD	10	Denco Ltd	Collection of Solid Waste in the Fourth electoral district	144,960.00
MHSD	11	B & B Trucking Services	Collection of Solid Waste in the Fifth electoral district	144,000.00
MHSD	12	Nicolas Scatliffe	Collection of Solid Waste in the Sixth electoral district	198,000.00
MHSD	13	D & R Heavy Equipment	Collection of Solid Waste in the Seventh electoral district	143,300.00
MHSD	14	CAMCO Heavy Equipment	Collection of Solid Waste in the Eighth electoral district	144,333.00
<b>MHSD Total</b>				<b>5,193,233.46</b>



DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PO	1	Gaca & Sierra Testing Lab	Geotechnical Survey for the VG Airport Development	120,487.50
PO	2	Quality Construction Ltd	Construction of HLSCC Culinary Arts	1,232,756.84
PO	3	Road Town Fast Ferry	Ferry Service between Tortola and Anegada	1,296,000.00
PO	4	Lil Bits Construction	Courtyard & roofing at Claudia Creque school Anegada	156,640.45
<b>PO Total</b>				<b><u>2,805,884.79</u></b>

### Appendix I

#### MAJOR CONTRACTS TENDERED IN COMPLIANCE WITH PFMR

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
MOF	1	International Construction	Admin Block Entrance,/Gazebo Francis Lettsome Primary	2,981,481.84
MHSD	1	Ogan Baronville	Finishing Social Development New Office at John's Hole	385,095.88
MHSD	2	ADC Construction Co Ltd	Mechanical installation - New Incinerator Plant	276,588.08
MHSD	3	Skelton Electrics Ltd	Electrical installation - New Incinerator Plant	639,703.50
PO	2	Quality Construction Ltd	Construction of HLSCC Culinary Arts	1,232,756.84
PO	3	Road Town Fast Ferry	Ferry Service between Tortola and Anegada	1,296,000.00

Appendix J

SPLIT PROJECTS/CONTRACTS

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
HOA	1	Wheatley Construction Ltd.	House of Assembly - Renovations and Furniture	52,759.00
HOA	2	Wheatley Construction Ltd.	House of Assembly - Security Doors	54,458.40
HOA	3	Wheatley Construction Ltd.	House of Assembly - Security Windows	66,664.80
HOA	4	Wheatley Construction Ltd.	House of Assembly - Reconfiguration	15,405.00
				<b>189,287.20</b>
MEC	6	STO Enterprise	Benjamin Romney Park- Architectural & project mgt	84,400.00
MEC	30	Alvin Hodge	Benjamin Romney Park - Breakwater armor & boat ramp	97,669.56
MEC	28	Tandem Development	Benjamin Romney Park - Landscaping works	16,478.00
MEC	29	Nathaniel Issac	Benjamin Romney Park - Landscaping works	33,204.50
MEC	25	Smart Kids	Benjamin Romney Park - Mini golf course	78,030.00
MEC	14	Sendro Penn	Benjamin Romney Park - Trellis overlook & entry arbor	17,444.25
MEC	24	Kade Potter	Benjamin Romney Park - Playground and Road Works	37,153.00
MEC	21	Tandem Development	Benjamin Romney Park - Playground trellis overlook	19,343.40
MEC	18	Contractor/Vendor	Benjamin Romney Park - Trellis & pavilion structures	22,125.03
				<b>405,847.74</b>
MEC	11	F-Construction	Concrete pavement -basketball court- Rhymer Hill Rd VG	41,786.60
MEC	26	F-Construction	Concrete pavement -basketball court -Rhymer Hill Rd VG	31,886.80
				<b>73,673.40</b>
MEC	A-5	Deborah O'Neal	Training for teachers & parents in the use of Power School	99,880.00
MEC	A-16	Deborah O'Neal	Training for teachers & parents in the use of Power School	99,880.00
				<b>199,760.00</b>
MNRL	3	FJ & Sons Construction	Phase 2-B of Metal fencing at Johnson's Ghut	45,540.00
MNRL	6	R & F Construction	Phase 2-C of the concrete fencing at Johnson's Ghut	89,789.62
MNRL	7	C & E Construction	Phase 2-D of the concrete fencing at Johnson's Ghut	89,789.62
MNRL	8	Mervin Herbert/Bert's Cons	Phase 2-A for Concrete fencing at Johnson's Ghut	97,338.19
				<b>322,457.43</b>

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PO	9	Elreth Thomas	Long Look Town Square Phase 1 - Sidewalk	30,442.50
PO	15	Winston Penn	Long Look Town Square Phase 1- Construct retaining wall	30,472.00
PO	16	Alan Frett	Long Look Town Square Phase 1 - Sidewalk next to Clinic	15,622.50
PO	17	Alan Frett	Long Look Town Square Phase 1 - Electrical & lighting	29,325.00
PO	34	WOLVAADD Corp Ltd	Long Look Town Square Phase 1 - Landscape area	37,835.00
PO	33	Louis Frett	Long Look Town Square Phase 1- Pave by retaining wall	22,975.00
				<u>166,672.00</u>
MCW	A-1	Shane Winter	Nanny Cay - Drainage, Sidewalk & Road rehabilitation	58,650.33
PWD	4	Micheal Smith	Nanny Cay - Sidewalk, Drainage & Road Improvement	46,382.15
PWD	5	Sylvester Johnson	Nanny Cay - Sidewalk, Drainage & Road Improvement	50,472.04
PWD	6	Dereck Selvin Christopher	Nanny Cay - Sidewalk, Drainage & Road Improvement	43,233.27
PWD	7	No Limit Construction	Nanny Cay - Sidewalk, Drainage & Road Improvement	40,538.34
PWD	8	Sugar Apple Ground	Nanny Cay - Sidewalk, Drainage & Road Improvement	57,124.07
PWD	10	Fraser Incorporate Limited	Nanny Cay - Sidewalk, Drainage & Road Improvement	66,369.55
PWD	11	Bert's Trucking	Nanny Cay - Sidewalk, Drainage & Road Improvement	43,710.52
PWD	12	Verne Forbes	Nanny Cay - Sidewalk, Drainage & Road Improvement	39,036.75
PWD	13	Bee's Equipment Rental	Nanny Cay - Sidewalk, Drainage & Road Improvement	98,020.94
				<u>543,537.96</u>
PWD	9	Ishmael Hodge Trucking	Long Bush drainage solution - Fire Station to Supa Value	70,364.36
PWD	16	Cecil Penn Construction	Long Bush Drainage solution - Fire Station to Supa Value	70,364.36
PWD	19	George Malone	Long Bush Drainage solution - Fire Station to Supa Value	70,364.36
				<u>211,093.08</u>
PWD	45	Dereck Marshal	Civil works for Wickham's Cay II exit bypass	45,960.88
PWD	46	R&F Construction	Adjust median & planter- Wickham's Cay II exit bypass	43,939.26
PWD	47	Ronald E Smith	Road Rehabilitation for Wickham's Cay II exit bypass	49,421.60
PWD	48	K&S Construction	Sidewalk & Drainage -Wickham's Cay II exit bypass	52,369.79
				<u>191,691.53</u>
PWD	64	SAK Heavy Equipment	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	65	Spray Hill Partners	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	66	Almega Construction	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	67	Jerome Lettsume	Road paving at Greenland by Clorice Thomas	42,035.03
PWD	68	RI-Tech Construction	Road paving at Greenland by Clorice Thomas	49,854.11
				<u>217,994.23</u>

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	97	J & L Trucking	Road paving by Hawk's Nest, East End - Road Phase 1	61,743.50
PWD	99	Wheatley Construction	Road paving by Hawk's Nest, East End - Road Phase 5	64,322.84
PWD	108	Almega Construction	Road Paving at Hawk's Nest Road, East End - Phase 4	64,322.84
PWD	111	Roy Penn	Road Paving at Hawk's Nest Road Phase 6	64,322.84
PWD	116	Franzel Penn	Road paving at Hawk's Nest Road Phase 8	64,322.84
				319,034.86
PWD	102	Henry Francis	Road paving at Spooner's Estate - Phase 1B	17,229.19
PWD	103	Danley Rhymer	Road paving at Spooner's Estate - Phase 1D	11,333.77
PWD	104	Charles E. Rymer	Road paving at Spooner's Estate - Phase 1E	17,229.19
PWD	107	Carl Christopher	Road paving at Spooner's Estate - Phase 1A	25,055.11
				70,847.26
PWD	148	Roystin Harrigan	Road paving from Nail Bay to North Sound	17,566.94
PWD	149	Irvin Lennard	Road paving from Nail Bay to North Sound	17,566.94
PWD	150	Ray Harrigan	Road paving from Nail Bay to North Sound	17,566.94
PWD	151	Geoffrey George	Road paving from Nail Bay to North Sound	17,566.94
PWD	152	Elmo George	Road paving from Nail Bay to North Sound	17,566.94
PWD	153	Steve Lennard	Road paving from Nail Bay to North Sound	17,566.94
PWD	154	Alvian Creque	Road paving from Nail Bay to North Sound	17,566.94
PWD	168	Jerome Stevens	Road paving from Nail Bay to North Sound	17,566.94
PWD	171	Jerome Williams	Road paving from Nail Bay to North Sound	17,566.94
PWD	172	Victor Stevens	Road paving from Nail Bay to North Sound	13,695.47
PWD	174	Delores Creque	Road paving from Nail Bay to North Sound	17,566.94
PWD	175	Sanford Harrigan	Road paving from Nail Bay to North Sound	17,566.94
PWD	162	Joseph Brown	Road paving from Nail Bay to North Sound	17,566.94
PWD	163	Eliete Builder	Road paving from Nail Bay to North Sound	17,566.94
				242,065.69
PWD	155	No Limit Construction	Burial of BVIEC High Voltage Cable in Palestina Tortola	25,403.50
PWD	158	Curtis Freeman	Burial of BVIEC High Voltage Cable in Palestina Tortola	22,062.75
PWD	160	Jarel Smith	Burial of BVIEC High Voltage Cable in Palestina Tortola	18,549.50
				66,015.75

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PWD	164	Ira & Akeem Smith	Sea Cow's Bay Harbour Development - Supply 12x 12 Piles	97,023.78
PWD	165	Kenneth Fraser	Sea Cow's Bay Harbour Development - Supply 12x 12 Piles	97,023.78
PWD	166	Sugar Apple Group	Sea Cow's Bay Harbour Development - Supply Sheet Piles	96,666.70
PWD	167	No Limit Construction	Sea Cow's Bay Harbour Development - Supply Sheet Piles	96,666.70
PWD	176	Fraser Incorporate Limited	Sea Cow's Bay Harbour Development - Supply Sheet Piles	96,666.70
				<b>484,047.66</b>
PWD	17	Tiger Construction	Retaining wall Sheppard's Hill by Enid & Marlon Charles	51,923.77
PWD	69	CMH Construction	Retaining wall Sheppard's Hill by Enid & Marlon Charles	39,886.72
PWD	88	Thomas Construction	Retaining wall Sheppard's Hill by Enid & Marlon Charles	51,923.77
				<b>143,734.26</b>
WSD	4	Eric Wheatley	Installation of PC Pressure Pipes at Settlement, Anegada	38,588.34
WSD	6	Kenny Francis	Water Pipe installation	40,666.04
WSD	7	Makieba Faulkner	Installation of PVC pipes	43,685.38
WSD	8	Lisa Vanterpool	Installation of PC Pressure Pipes at Settlement, Anegada	43,521.72
WSD	9	Michael Vanterpool	Installation of PC Pressure Pipes at Settlement, Anegada	41,390.46
WSD	10	Lawrence Wheatley Heavy	Hammering of hard coral for the layering of PVC pipes	24,000.00
WSD	11	Lil Bits Construction	Hammering of hard coral for the layering of PVC pipes	24,000.00
WSD	12	Bert's Trucking	Hammering of hard coral for the layering of PVC pipes	24,000.00
WSD	13	Everad Faulkner	Installation of PVC pressure pipes on Anegada	38,639.64
WSD	17	Lawrence Wheatley Heavy	Hammering of hard coral for the layering of PVC pipes	30,000.00
WSD	18	Lil Bits Construction	Hammering of hard coral for the layering of PVC pipes	30,000.00
WSD	31	Wilford Faulkner	Installation of PVC pressure pipes on Anegada	40,666.04
WSD	32	Darwin Potter	Installation of PVC pressure pipes on Anegada	38,304.62
WSD	37	Kamani Chesterfield	Installation of PVC pressure pipes on Anegada	40,477.04
WSD	39	James White	Installation of PVC pressure pipes on Anegada	37,139.44
				<b>535,078.72</b>
MCW	1	Dean Wheatley	Installation of PVC pressure pipes on Anegada	38,687.82
MCW	2	Kenneth Faulkner	Installation of PVC pressure pipes on Anegada	38,916.04
MCW	4	Kenny Francis	Installation of PVC pressure pipes on Anegada	40,666.04
MCW	9	James White	Installation of PVC pressure pipes on Anegada	37,139.44
MCW	10	Darwin Potter	Installation of PVC pressure pipes on Anegada	38,304.62
MCW	11	James White	Installation of PVC pressure pipes on Anegada	36,749.42
				<b>765,542.10</b>

DEPT	CNT #	CONTRACTOR	DESCRIPTION	AMOUNT
PO	4	Arcrete & Landscaping Ltd	Virgin Gorda Airport runway - Blasting boulders	29,750.00
PO	10	Edwin George	Virgin Gorda Airport runway - Excavating boulders	49,687.50
PO	13	Franklin Penn	Virgin Gorda Airport runway -Trucking boulders	24,975.00
PO	18	Arcrete & Landscaping Ltd	Virgin Gorda Airport runway – Blasting boulders	16,465.00
PO	24	AGS Construction	Virgin Gorda Airport - Fencing at Virgin Gorda Airport	73,506.61
PO	27	Ground Works BVI	Virgin Gorda Airport - To provide landscaping services	53,530.00
PO	30	Ebony & Ivory Construction	Virgin Gorda Airport runway - 800 cubic yards of tarris	36,000.00
PO	31	Ebony & Ivory Construction	Virgin Gorda Airport runway -2000 cubic yards of tarris	90,000.00
PO	32	Cecil Penn	Virgin Gorda Airport runway - Grading runway shoulders	18,625.00
				392,539.11

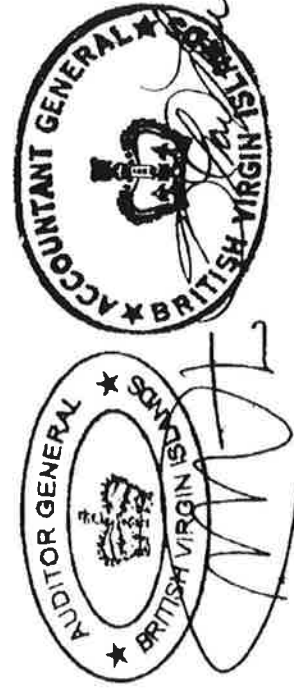
PO	7	Dwight Flax	Virgin Gorda Airport runway -Trucking boulders	\$150perhour
PO	8	Cecil Penn	Virgin Gorda Airport runway - Excavating boulders	\$125perhour
PO	11	Maynard Construction	Virgin Gorda Airport runway - Excavating boulders	\$125perhour
PO	12	Ray Harrigan	Virgin Gorda Airport runway - Trucking boulders	\$900perday
PO	13	Franklin Penn	Virgin Gorda Airport runway - Trucking boulders	\$900perday
PO	14	Anselmo Stevens	Virgin Gorda Airport runway - Trucking boulders	\$125perhour
PO	19	Dwight Flax	Virgin Gorda Airport runway - Heavy Rolling Surface	\$800perday
PO	20	Dwight Flax	Virgin Gorda Airport runway - Finish Grading	\$1,000perday
PO	22	Sammy's Trucking	Virgin Gorda Airport runway - Grading runway shoulders	\$1,100perday
PO	23	Sammy's Trucking	Virgin Gorda Airport runway - Excavating boulders	\$125perday
PO	25	Drill Cliff Ltd	Virgin Gorda Airport runway - Blasting boulders	\$185perhole
PO	28	Dwight Flax	Virgin Gorda Airport runway - D8 Bulldozer services	\$1,200perday
PO	29	Dwight Flax	Virgin Gorda Airport runway - Water truck services	\$800perday

**Notes to Appendices F - J**

1. Some Contractors' names and the project descriptions have been shortened in the interest of space.
2. Numbers preceded with an "A" denote that the executed document took the form of an agreement. These have the same binding properties as a contract.
3. Skipped numbers result where contracts were cancelled before distribution or implementation.
4. ATTY – Attorney General Chambers; CCO – Complaints Commission Office; DGO – Deputy Governor's Office; DEC – Department of Education and Culture; ESHS – Elmore Stoutt High School; FMU – Facilities Management Unit; HOA – House of Assembly; MCW – Ministry of Communications & Works; MEC – Ministry of Education and Culture; MHSD – Ministry of Health and Social Development; MNRL – Ministry of Natural Resources and Labour; MOF – Ministry of Finance; PWD – Public Works Department; W&S – Water and Sewerage Department.

**GOVERNMENT OF THE VIRGIN ISLANDS  
STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 2010**

<b><u>FUND BALANCES</u></b>					
<b><u>Consolidated Fund</u></b>					
Balance B/F	65,364,007			1,583,275	
Surplus/Deficit 2009	(3,161,245)			3,768,161	
		62,202,762		386,954	5,738,390
<b><u>Other Funds</u></b>					
Development Fund	(60,346,875)			35,140,197	
Contingency	200,000				
Emergency/Disaster Fund	4,067,355				
Transportation Improv Fund	2,757,149				
Car Loan Revolving Fund	689,312				
Debt Service Fund	100,000				
Loan Revolving Fund	100,000				
Pension Fund	6,799,555				
Repairs & Renewal	600,000				
Reserve Fund	5,619,691	(39,413,813)			
					35,140,197
<b><u>LIABILITIES</u></b>					
<b><u>Current Liabilities</u></b>					
<b><u>Deposits</u></b>					
Postmaster	(29,288)				
Other Deposits	21,523,155				
		21,493,867			
					3,404,229
					3,404,229
					44,282,816
					44,282,816



**Note: This statement does not include the following:-  
Public Debt as of 31st December 2010 amounting to US\$126,713,341**

GOVERNMENT OF THE VIRGIN ISLANDS  
ABSTRACT STATEMENT - 2010

RECEIPTS	Budget	Actual	Variance	PAYMENTS				A C T U A L											
				Budget	Actual	Variance	Local Revenue	Dev. Aid & Grants	Loan	Total	Local Revenue	Dev. Aid & Grants	Loan	Total					
<b>RECURRENT BUDGET</b>																			
Import Duties	33,725,000	28,318,434	4,406,566	4,406,566	44,069,077		44,069,077		39,344,808				39,344,808					4,724,269	
Taxes	44,805,000	44,452,842	352,158	352,158	34,475,100		34,475,100		37,396,135				37,396,135					(2,921,035)	
Licences	12,161,000	9,377,022	2,783,978	2,783,978	20,623,800		20,623,800		19,897,704				19,897,704					726,096	
Fines and Forfeitures	600,000	382,668	217,332	217,332	11,272,000		11,272,000		10,902,966				10,902,966					369,034	
Fees	16,101,000	11,216,818	4,884,182	4,884,182	44,840,570		44,840,570		43,038,314				43,038,314					1,802,256	
Sales	6,917,000	5,876,436	1,040,564	1,040,564	32,922,600		32,922,600		33,975,108				33,975,108					(1,052,508)	
Rental	387,000	596,281	(209,281)	(209,281)	37,578,400		37,578,400		44,206,565				44,206,565					(6,628,165)	
Royalties	1,050,000	26,507	1,023,493	1,023,493	10,666,600		10,666,600		13,028,530				13,028,530					(2,361,930)	
Investment Income	390,000	321,102	68,898	68,898	15,187,800		15,187,800		12,510,703				12,510,703					2,677,097	
Other Government Revenue	157,467,000	171,392,697	(13,925,697)	(13,925,697)	1,841,200		1,841,200		2,095,218				2,095,218					(254,018)	
<b>Total Recurrent Revenue</b>	<b>273,603,000</b>	<b>272,960,807</b>	<b>642,193</b>	<b>642,193</b>	<b>276,203,147</b>		<b>276,203,147</b>		<b>276,122,051</b>				<b>276,122,051</b>					<b>81,096</b>	
<b>CAPITAL BUDGET</b>																			
Local Revenue	19,726,000	19,726,000	0	0	4,283,349		4,283,349		4,290,692				4,290,692					3,062,874	
Loan	4,658,921	2,055,407	2,603,515	2,603,515	4,490,731		4,490,731		1,948,540				1,948,540					2,926,023	
Grants	0	40,989	(40,989)	(40,989)	5,142,750		5,142,750		6,250,000				6,250,000					9,036,491	
Investment Income	0	267,932	(267,932)	(267,932)	5,194,608		5,194,608		9,853,529				9,853,529					4,795,198	
Revenue Other	10,961,000	4,630,000	6,331,000	6,331,000	6,080,677		6,080,677		3,363,518				3,363,518					2,711,147	
Total Development Revenue	35,345,921	26,720,328	8,625,593	8,625,593	13,774,069		13,774,069		100,905,644				100,905,644					96,647,936	
Total Recurrent Revenue	273,603,000	272,960,807	642,193	642,193	32,110,143		32,110,143		48,564,092				48,564,092					10,877,126	
<b>Grand Total Revenue</b>	<b>308,948,921</b>	<b>299,681,134</b>	<b>9,267,787</b>	<b>9,267,787</b>	<b>44,755,328</b>		<b>44,755,328</b>		<b>276,203,147</b>				<b>276,203,147</b>					<b>192,227</b>	
<b>OTHER FUNDS:</b>																			
Contingency Fund		1,042,370																	1,042,370
Emergency/Disaster Fund		44,224																	361,195
Transportation Improv Netwkr Fun		779,792																	500,000
Car Loan Revolving Fund		22,394																	0
Reserve Fund		26,202																	0
<b>DEPOSITS:</b>																			
Postmaster		467,537																	489,863
Other		429,852,130																	427,527,150
<b>INVESTMENTS:</b>																			
Certificates of Deposits & Savings		10,373,501																	10,339,660
<b>ADVANCES:</b>																			
Current Accounts		156,029																	365,698
Public Officers		1,330,201																	1,482,422
Other		4,124,026																	4,237,597
Total Receipts		747,896,542																	763,223,351
Cash Balance as at 1.1.10		8,728,037																	3,404,228
<b>Grand Total</b>		<b>756,624,579</b>																	<b>756,627,579</b>

