

Government of The Virgin Islands



AUDIT OFFICE



REPORT OF THE AUDITOR GENERAL

For the Year Ended 31st December 2011

"TOWARDS GREATER ACCOUNTABILITY"

GOVERNMENT OF THE VIRGIN ISLANDS



**AUDIT
OFFICE**

REPORT OF THE AUDITOR GENERAL

For The Year Ended 31 December 2011

"TOWARDS GREATER ACCOUNTABILITY"

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

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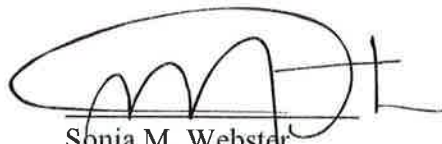
Dr. the Honourable D. Orlando Smith
Premier and Minister of Finance
Ministry of Finance
Road Town, Tortola
Virgin Islands

12th June 2013

Sir,

I forward herewith, my Report on the Accounts of the Government of the Virgin Islands for the year ended 31 December 2011, in accordance with the provisions of Section 109(3) of the Virgin Islands (Constitution) Order 2007.

Sincerely,



Sonia M. Webster
Auditor General



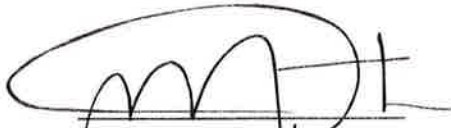
**GOVERNMENT OF THE VIRGIN ISLANDS
STATEMENT OF ASSETS AND LIABILITIES
AND ABSTRACT STATEMENT - 2011**

AUDIT CERTIFICATE

I have examined the Statement of Assets and Liabilities of the Government of the Virgin Islands as at 31 December 2011 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 2011, 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

12th June 2013

AUDIT MANDATE

1. The audit of the accounts of the Government of the Virgin Islands for the year ended 31 December 2011 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 2011 were received for audit on 11 June 2011. The final revised copies were received on 24 January 2013. 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 REGULATIONS

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 31 of this report.

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

	2011	2010
	\$	\$
ASSETS		
Cash		
Cash at Bank	15,669,693	3,404,229
Certificates of Deposit and Savings	35,882,286	35,140,197
Total Cash	<u>51,551,979</u>	<u>38,544,426</u>
Advances and Current Accounts		
Advances Public Officers	1,652,788	1,583,275
Other Advances	3,833,185	3,768,161
Current Accounts	424,357	386,954
Total Advances and Current Accounts	<u>5,910,330</u>	<u>5,738,390</u>
Total Assets	<u><u>57,462,309</u></u>	<u><u>44,282,816</u></u>
LIABILITIES & FUND BALANCES		
Deposits		
Postmaster Deposits	(47,152)	(29,288)
Other Deposits	23,267,980	21,523,155
Total Deposits	<u>23,220,828</u>	<u>21,493,867</u>
Other Funds		
Development Fund	(56,050,117)	(60,346,875)
Contingencies Fund	238,470	200,000
Emergency Disaster Fund	3,669,311	4,067,355
Transportation Network Improvement	3,794,308	2,757,149
Car Loan Revolving Fund	715,086	689,312
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	7,446,751	5,619,691
Total Other Funds	<u>(32,586,636)</u>	<u>(39,413,813)</u>
Consolidated Fund	<u>66,828,117</u>	<u>62,202,762</u>
Total Liabilities and Fund Balances	<u><u>57,462,309</u></u>	<u><u>44,282,816</u></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 \$287,479,526 and incurred expenditure of \$251,006,071. In addition, transfers of \$30,068,000 and \$1,780,100 were made to the Development and Reserve funds respectively. The net result at year's end was a surplus of \$4,625,355. A summary of the Consolidated Fund's activity for 2011 is shown below.

	Budgeted (Including SAP) 2011	Actual 2011	Actual 2010
	\$	\$	\$
Recurrent Activity			
Recurrent Revenue	287,884,000	287,479,526	272,960,807
Less: Recurrent Expenditure	(260,807,800)	(251,006,071)	(256,396,052)
Operating Surplus	<u>27,076,200</u>	<u>36,473,455</u>	<u>16,564,755</u>
Less Contributions to Other Funds			
Development Fund	(30,068,000)	(30,068,000)	(19,726,000)
Emergency/Disaster Fund	(300,000)	-	-
Pension Fund	(4,000,000)	-	-
Reserve Fund	(2,300,000)	(1,780,100)	-
Contingencies Fund	(300,000)	-	-
Repairs and Renewals Fund	(100,000)	-	-
Total Fund Contributions	<u>(37,068,000)</u>	<u>31,848,100</u>	<u>(19,726,000)</u>
Consolidated Fund Surplus (Deficit)	<u>(9,991,800)</u>	<u>4,625,355</u>	<u>(3,161,245)</u>
Consolidated Fund Balance			
Balance at 1 January		62,202,762	65,364,007
Surplus (Deficit) for the year		<u>4,625,355</u>	<u>(3,161,245)</u>
Balance at 31 December		<u>66,828,117</u>	<u>62,202,762</u>

13. Several authorised transfers that should have taken place in 2011 did not occur. This prevented the Fund from incurring a net loss in 2011.

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

Year	Surplus/ (Deficit) \$	Consolidated Fund Balance \$
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
2011	4,625,355	66,828,117

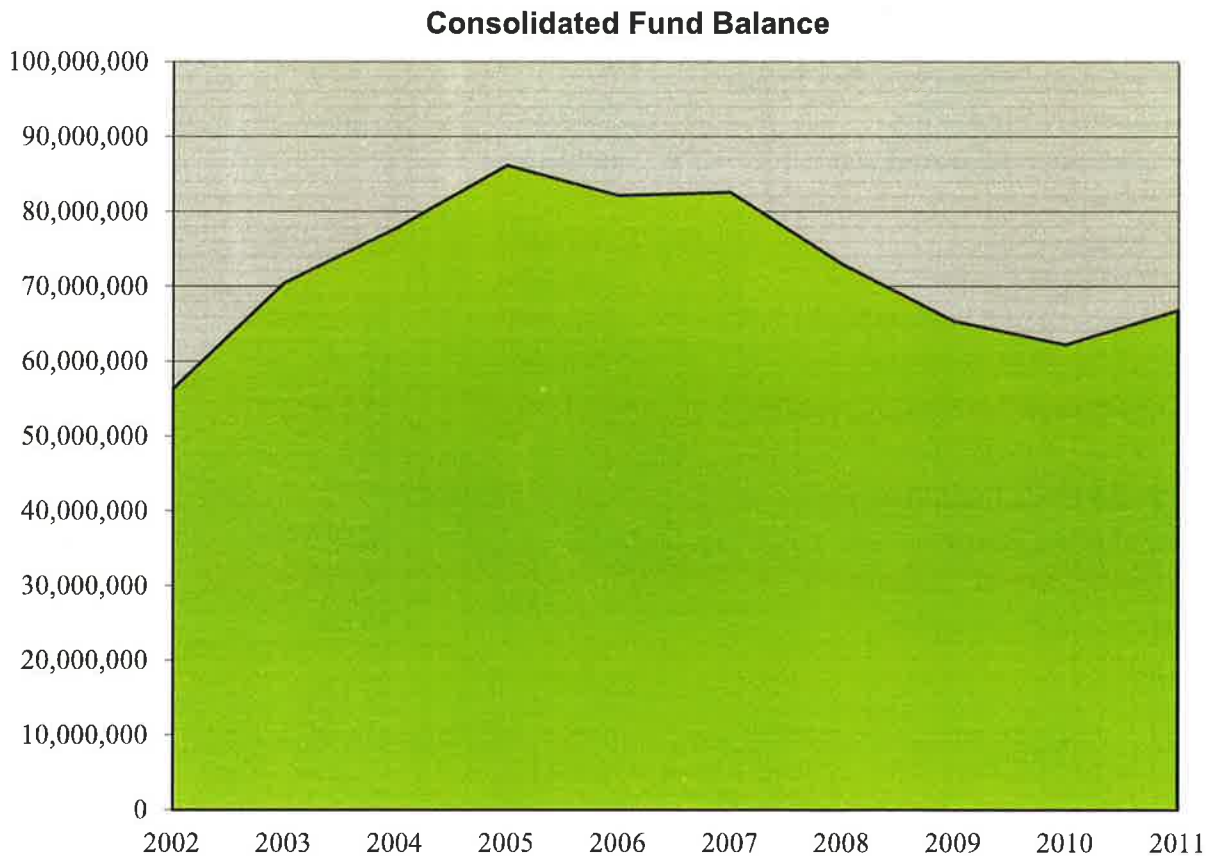


Diagram No. 1

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, our review indicated instances where processing/posting was delayed at the Treasury after departments reported revenue.

16. On site inspection of revenue collecting offices revealed cases where internal controls were insufficient to safeguard the collection process. This opened the door to irregularities in collection activity.

17. Recurrent revenue for 2011 was budgeted at \$287,884,000. Actual collections totalled \$287,479,526, which fell short of the budgeted amount by \$404,474 or less than 1%. Only two of the revenue heads met the budgeted allotment in 2011. The excess revenue generated by Financial Services of \$13,475,694 and Rental of \$724,893 was not sufficient to offset the combined shortfall of (\$14,605,061). The revenue amounts are shown in the schedule below.

Revenue Sources	Budget 2011	Actual 2011	Excess (Shortfall) 2011	Actual 2010
Import Duties	35,300,000	29,094,301	(6,205,699)	29,318,434
Taxes	46,345,000	45,579,776	(765,224)	44,452,842
Licenses	12,466,000	9,290,175	(3,175,825)	9,377,022
Fines, Forfeitures	600,000	256,325	(343,675)	382,668
Fees	16,112,000	12,983,539	(3,128,461)	11,216,818
Sales	6,591,000	6,261,692	(329,308)	5,876,436
Rental	417,000	1,141,893	724,893	596,281
Royalties	75,000	7	(74,993)	26,507
Investment Income	490,000	381,465	(108,535)	321,102
Financial Services	168,708,000	182,183,694	13,475,694	167,991,752
Other Govt Revenue	780,000	306,659	(473,341)	3,400,945
	<u>287,884,000</u>	<u>287,479,526</u>	<u>(404,474)</u>	<u>272,960,807</u>

18. The diagrams below show the apportionment of revenue collected in 2011 and 2010 by Financial Services, Inland Revenue, Customs and a combination of the remaining departments.

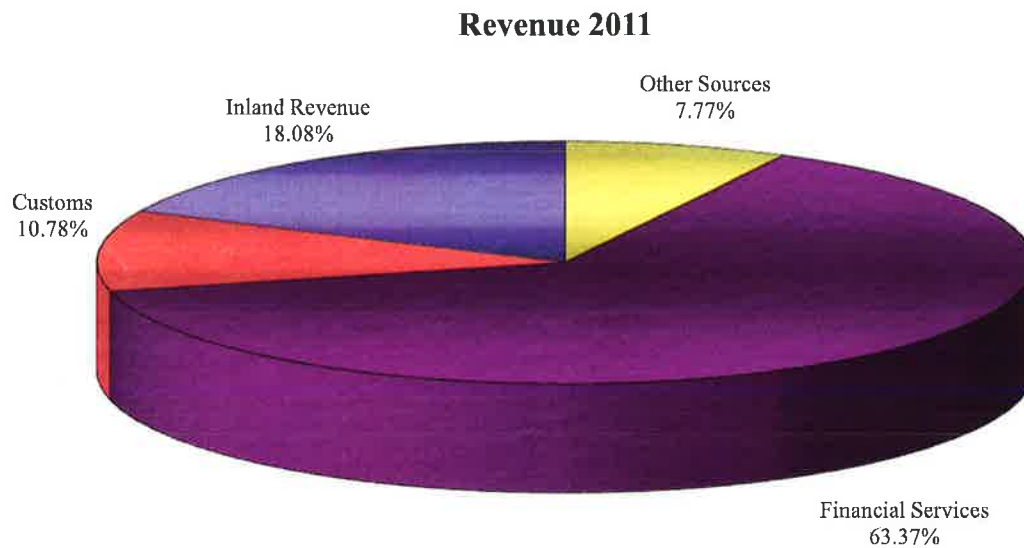


Diagram No.2

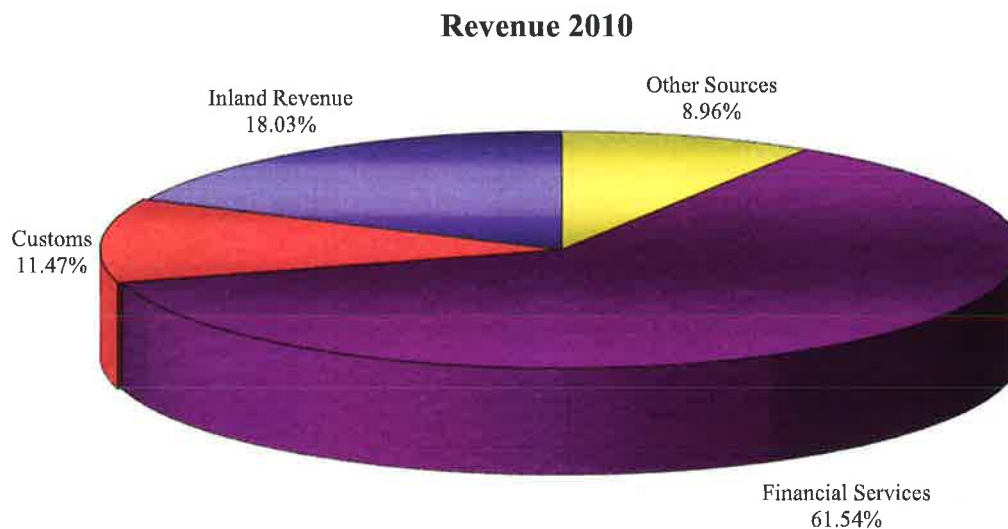


Diagram No.3

19. In general, revenue collections declined across the service in 2011. Despite the decline, two of the three main revenue sources reported increases during the year. This resulted in the 2011 collections exceeding the 2010 amounts by \$14,518,720 (or 5.32%).

20. The Financial Service Commission collects revenue on behalf of the Government which is paid into a joint trust account and transferred to the Government's Consolidated Fund quarterly. During 2011 an amount of 182,183,694 was transferred into the Consolidated Fund from the said trust account. This represented 63.37% of the Government's overall intake.

21. The collection trends of the three major revenue sources (Financial Services, Inland Revenue and Customs) from 2002 to 2011 are illustrated in the chart below.

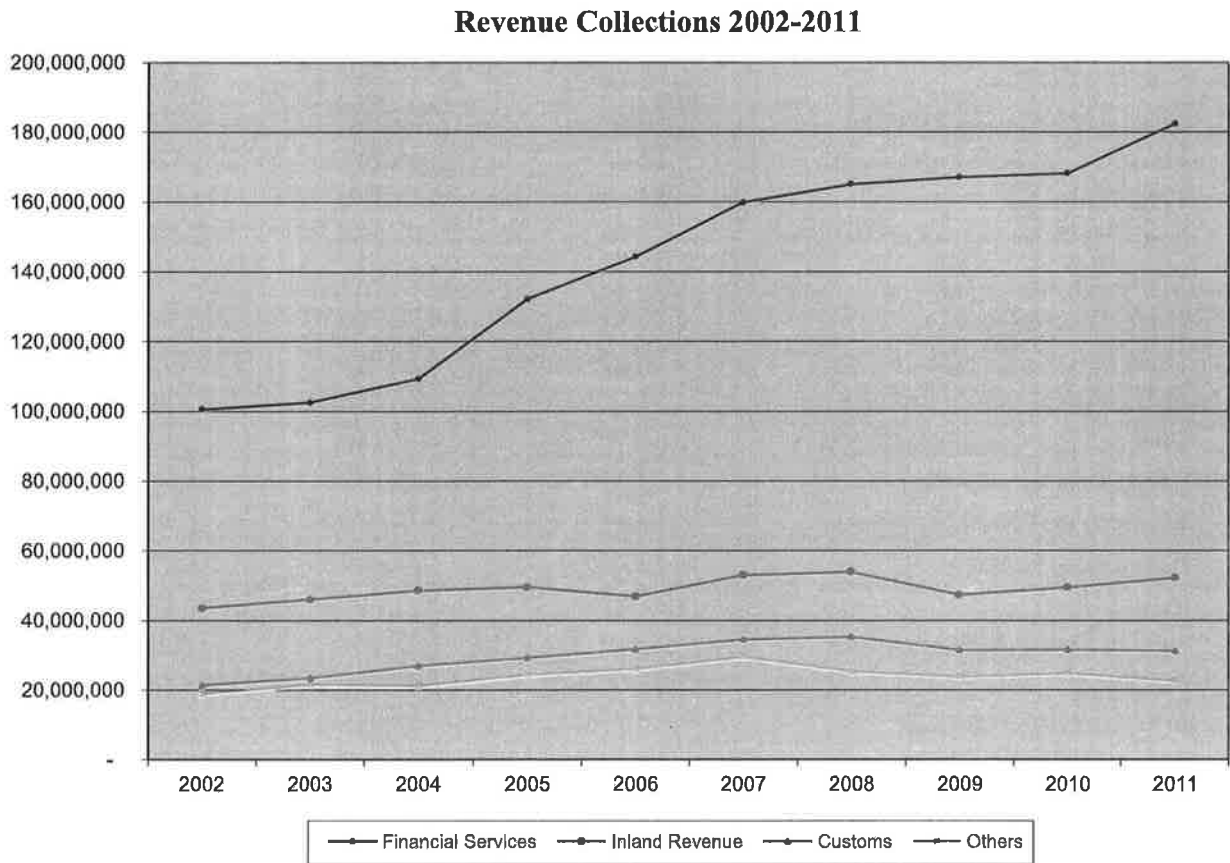


Diagram No. 4

22. The revenue comparison table below shows collections for 2011 and 2010 and demonstrates a slight improvement in collections when compared to the previous year.

Sources of Revenue	MAIN REVENUE SOURCES			
	2011	2010	Increase	Increase
	Actual	Actual	(Decrease)	(Decrease)
	\$	\$	\$	%
Import Duty	29,094,301	29,318,434	(224,133)	-0.76%
Property Taxes	2,332,066	2,467,958	(135,892)	-5.51%
Corporate & Personal Income Taxes	295,322	341,959	(46,637)	-13.64%
Payroll Taxes	38,882,898	37,736,179	1,146,720	3.04%
Hotel Accommodation Taxes	3,893,462	3,556,157	337,305	9.49%
Other Taxes	176,027	350,589	(174,562)	-49.79%
Drivers and Vehicles Licenses	1,623,173	1,673,606	(50,433)	-3.01%
Work Permits	4,648,970	4,842,800	(193,830)	-4.00%
Cruising Permits	1,348,414	1,277,950	70,464	5.51%
Other Licenses and Permits	458,031	480,503	(22,473)	-4.68%
Judiciary Fines & Forfeitures	153,879	183,363	(29,484)	-16.08%
Trade Licenses	648,491	536,588	111,903	20.85%
Customs & Immigration Services	547,000	519,274	27,726	5.34%
Water and Sewerage	3,811,944	3,550,523	261,422	7.36%
Postal Stamp Sales	4,070,264	3,314,384	755,879	22.81%
Other Postal Revenue	309,591	422,762	(113,171)	-26.77%
Sale of Land	374,646	387,128	(12,481)	-3.22%
Rent of Government Property	1,060,689	482,148	578,541	119.99%
Interest on Investment	381,465	321,102	60,363	18.80%
Mooring and Berthing Fees	211,231	208,450	2,782	1.33%
Nationality Fees	790,909	727,669	63,240	8.69%
Stamp Duty	6,320,171	4,861,825	1,458,347	30.00%
Sale of Forms & Publications	505,635	593,161	(87,526)	-14.76%
Sea Food	826,640	1,043,328	(216,688)	-20.77%
Produce and Livestock	51,763	52,455	(692)	-1.32%
Shipping Registry Fees	589,741	628,858	(39,117)	-6.22%
Statutory Corporation	-	2,964,025	(2,964,025)	-100.00%
Financial Services Commission	182,183,694	167,991,753	14,191,942	8.45%
Miscellaneous Fees & Charges	1,889,105	2,125,876	(236,771)	-11.14%
Total	287,479,526	272,960,807	14,518,719	

ARREARS OF REVENUE

23. 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.

24. This requirement is widely disregarded in the Public Service. xxx

RECURRENT EXPENDITURE AND FUNDS CONTRIBUTIONS BUDGET

25. The 2011 budget provided \$259,807,000 for recurrent expenditure and \$28,076,200 for funds contributions. These provisions were increased by a supplementary appropriation warrant totalling \$9,991,800 which brought the authorised amount to \$297,875,800 as shown below.

	Approved Transfers from the Consolidated Fund			
	Recurrent	Development	Other	Total
Authority For Expenditure	\$	\$	\$	\$
Appropriation Act 2011	259,807,800	21,076,200	7,000,000	287,884,000
Supplementary Appropriations	<u>1,000,000</u>	<u>8,991,800</u>	<u>-</u>	<u>9,991,800</u>
Total provision	<u>260,807,800</u>	<u>30,068,000</u>	<u>7,000,000</u>	<u>297,875,800</u>

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

26. The provisions above are only from the Consolidated Fund and do not include funding from other sources such as loans and grants. Of the \$7,000,000 slated for the other funds, an amount of \$1,780,100 was actually paid. Full transfers were made to the Development Fund.

Reallocation (Virements)

27. 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.

28. Two hundred and forty (240) reallocation warrants were approved for transfer of \$5,756,016.30 in 2011. The Departments/Ministries with reallocations in excess of \$100,000 are shown in the schedule that follows.

MINISTRY /DEPARTMENT/HEAD	\$
Supreme Court	118,556
Deputy Governor's Office	137,661
Water and Sewerage	146,340
Legal	165,600
Ministry of Communications and Works	176,406
Primary & Pre Primary Schools	181,800
Customs	200,565
Ministry of Education and Culture	248,945
House of Assembly	256,300
Police	266,700
Ministry of Health and Social Development	278,206
Education (Administration)	314,096
Premier's Office	416,340
Public Debt	1,414,800

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 2011 reallocations.

RECURRENT EXPENDITURE APPLICATION

30. The Government spent a total of \$251,006,071 on recurrent expenses and transferred \$31,848,100 to other Government funds in 2011. 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 39.43% 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 26.40%. Principal and interest payments on public debt accounted for 4.99% of the total expenditure and contributions to Statutory Boards 17.92%.

Recurrent Expenditure & Funds Contributions

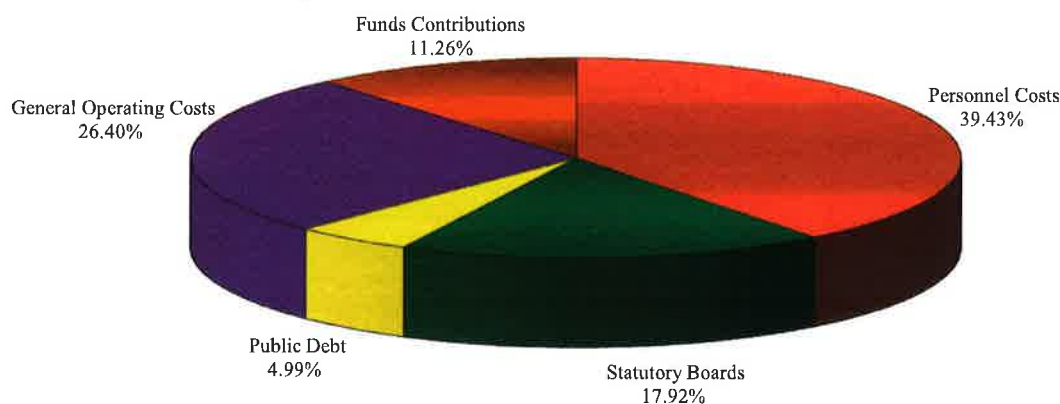


Diagram No. 5

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

	2011 \$	2010 \$	Increase (Decrease) \$	Increase /Decrease %
Constitutionally Established	7,258,158	7,711,582	(453,424)	-5.88%
Governor Group	30,696,504	30,933,227	(236,723)	-0.77%
Office of the Premier	12,798,612	16,338,805	(3,540,193)	-21.67%
Ministry of Finance	19,407,403	17,148,322	2,259,081	13.17%
Min of Natural Resources & Labour	10,280,341	10,475,466	(195,125)	-1.86%
Min of Education and Culture	41,643,139	42,041,644	(398,505)	-0.95%
Min of Health & Social Development	14,670,561	14,155,505	515,056	3.64%
Min of Communication and Works	33,367,523	40,781,565	(7,414,042)	-18.18%
Pension and Gratuities	12,351,394	13,028,530	(677,136)	-5.20%
Public Debt	14,112,355	12,510,703	1,601,652	12.80%
Miscellaneous/Finance	3,743,258	2,095,218	1,648,040	78.66%
Statutory Boards Contributions	50,676,824	49,175,484	1,501,340	3.05%
Funds Contribution	31,848,100	19,726,000	12,122,100	61.45%
	<u>282,854,171</u>	<u>276,122,051</u>	<u>6,732,120</u>	2.44%

Grant to Statutory Boards

33. Contributions to Statutory Boards accounted for 17.92% 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	2010
BVI Tourist Board	15,000,000	15,000,000	-	12,674,925
HL Stoult Community College	11,067,500	11,067,500	-	11,067,500
HL Stoult Memorial Fund	45,100	45,100	-	47,500
Beautification Committee	18,000	13,470	(4,530)	16,786
National Parks Trust	406,100	406,100	-	427,500
BVI Airport Authority	3,158,700	3,158,700	-	3,325,000
Telecom. Regulatory	-	-	-	100,000
Health Services Authority	17,100,000	19,235,954	2,135,954	19,819,604
Recreation Trust	750,000	750,000	-	996,670
Financial Investigation Agency	1,000,000	1,000,000	-	700,000
	<u>48,545,400</u>	<u>50,676,824</u>	<u>2,131,424</u>	<u>49,175,485</u>
Festival and Fairs Committee	<u>600,000</u>	<u>1,245,000</u>	<u>645,000</u>	<u>1,300,000</u>
	<u>49,145,400</u>	<u>51,921,824</u>	<u>2,776,424</u>	<u>50,475,485</u>

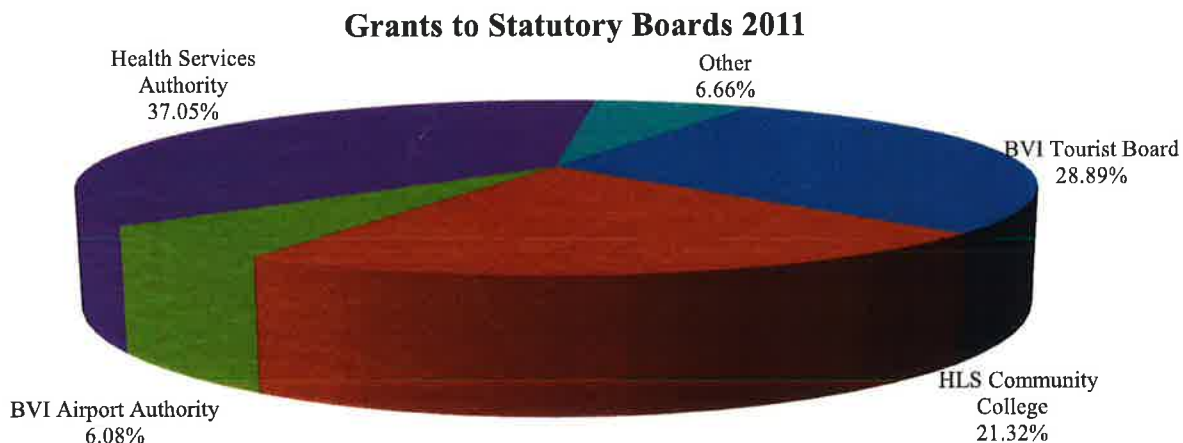


Diagram No. 6

34. 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 is as indicated in the schedule on page 33 of this report.

Excess Expenditure

35. 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 2011. At the time of writing there was a supplementary pending to regularise these amounts.

Department/Head	Approved Budget	Actual Expenditure	Excess Expenditure
Magistracy	897,100	952,079	(54,979)
Legal	1,904,600	1,977,564	(72,964)
Development Planning Unit	950,500	986,041	(35,541)
Information and Public Relations	908,600	954,893	(46,293)
Treasury	1,681,900	1,712,504	(30,604)
Labour	981,000	1,179,800	(198,800)
Ministry of Education and Culture	8,846,400	9,788,341	(941,941)
Department of Culture	1,094,300	1,693,500	(599,200)
Solid Waste	4,649,900	4,682,079	(32,179)
Water and Sewerage	13,173,600	14,669,177	(1,495,577)
Vehicle Licensing	797,100	857,730	(60,630)
Telephone Management	973,600	1,212,533	(238,933)
Grant to Statutory Board (MH&SD)	17,100,000	19,235,954	(2,135,954)
Pensions and Gratuities	11,166,000	12,351,394	(1,185,394)

Under Expenditure

36. 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.

37. A summary of recurrent expenditure by head is provided in Appendix A and a comparative schedule of expenditure for the years 2010 and 2011 in Appendix B. A summary of the supplementary appropriations is shown in Appendix C.

Carried Forward Expenditure (Regulation 83)

38. Public Finance Management Regulations prohibits payment of expenditure incurred in one financial year to be made in a subsequent year. Regulation 83 specifically provides that:

83. (1) An Accounting Officer shall ensure that a payment in respect of a charge incurred during a financial year is made during that financial year.

(2) Subject to regulation 15 and except with the approval of the financial Secretary, a payment in respect of a charge incurred during a financial year shall not be made in a subsequent period.

39. Regulation 83(2) allows for the Financial Secretary to exceptionally authorise the carrying forward of payment. This facility is used to accommodate utility expenditures and similar charges where December bills are received in the subsequent year and commitments on contracts and services which flow from one year to the other.

40. The practice has however developed whereby departments and ministries hold over invoices and receipts until the subsequent year because they have exhausted their expenditure budgets. For some departments this may run into hundreds of thousands of dollars. The Ministry of Finance routinely facilitates payment of these wrongfully held over charges and in so doing has embedded a practice of poor financial management which circumvents legislated procedures.

41. For the year 2011 the departments/ministries listed below carried forward unpaid expenditure in excess of \$10,000.00.

Min/Dept	Amount	% of Total
House of Assembly	30,115.57	0.54%
Deputy Governor's Office	11,745.79	0.21%
Department of Human Resources	10,366.73	0.19%
Department of Disaster Management	37,487.82	0.67%
Supreme Court	41,099.77	0.73%
Police	103,914.90	1.86%
Premier's Office	58,346.48	1.04%
BVI International Finance Center	795,471.31	14.20%
Immigration	110,847.13	1.98%
Trade and Consumer Affairs	42,355.45	0.76%
Ministry of Finance	104,380.35	1.86%
Customs	69,309.63	1.24%
Post Office	15,747.10	0.28%
Ministry of Natural Resources and Labour	23,399.24	0.42%
BVI Fishing Complex	58,604.75	1.05%

Min/Dept	Amount	% of Total
Ministry of Education and Culture	283,048.30	5.05%
Education (Administration)	191,998.96	3.43%
Prison	77,404.56	1.38%
Ministry of Health & Social Development	31,864.14	0.57%
Adina Donovan Home	14,009.64	0.25%
Department of Waste Management	46,818.55	0.84%
Ministry of Communication and Works	11,054.16	0.20%
Fire Services	53,073.60	0.95%
Water and Sewerage	3,148,274.55	56.21%
Public Works	81,601.62	1.46%
Telephone Services Management Unit	41,925.36	0.75%
Miscellaneous (Min of Finance)	35,442.18	0.63%
Others	71,611.01	1.28%
Grand	<u>5,601,318.65</u>	

42. Of the \$5,601,318.65 carried forward to 2012, \$3,383,374.61 was for electricity charges and \$219,131.07 for telephone. Notably, the Water and Sewerage Department's submissions accounted for 56.21% of the carried forward amount. These consisted primarily of electricity bills for the desalination plant, some of which were more than six months old.

43. The BVI International Finance Center carried forward bills totalling \$795,471.31 into 2012. This included Consultancy costs of \$547,472.07 which would be applied to the 2012 budgeted amount for that subhead of \$546,800, thereby immediately depleting that year's allotment.

44. The significance of these amounts require more than cursory approval under a regulation that was not intended for this purpose. These should be addressed through the supplement approval process which requires that the amounts are reviewed and approved by the House of Assembly thereby adjusting the budget for the year under review.

DEVELOPMENT FUND BALANCE

45. 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.

46. 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.

47. The activity on the Development Fund for 2011 is summarized in the table that follows.

	Summary of Development Fund Activity			
	Balance 01/01/11	Receipts	Payments	Balance 31/12/11
Grants	(1,690,453)	-	8,596	(1,699,049)
Loans	(4,412,295)	14,178,887	4,459,595	5,306,996
Other	6,699,334	-	-	6,699,334
Local Resources	<u>(60,943,461)</u>	<u>30,096,091</u>	<u>35,510,029</u>	<u>(66,357,399)</u>
Total	<u>(60,346,875)</u>	<u>44,274,978</u>	<u>39,978,220</u>	<u>(56,050,118)</u>

48. 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
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)
2011	44,274,978	39,978,220	4,296,758	(56,050,118)

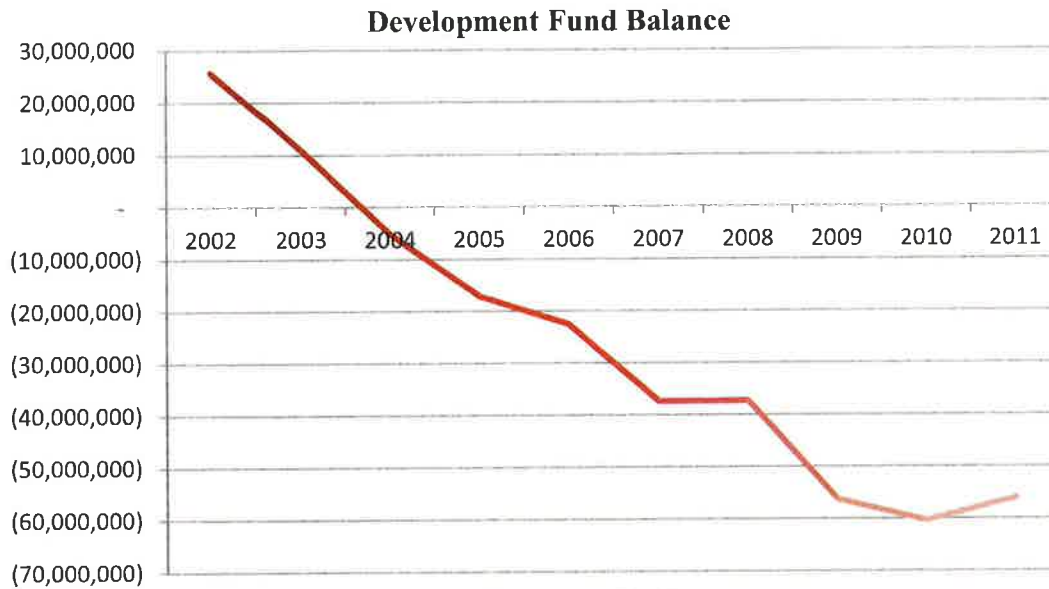


Diagram No. 7

DEVELOPMENT FUND REVENUE

49. 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 Network Improvement Fund.

50. The 2011 initial budget for the Development Fund provided for transfers of \$21,076,200 from the Consolidated Fund. Supplementary provisions passed during the year authorised further transfers of \$8,991,800. This brought the total provision to \$30,068,000.

51. The Development Fund resources were as follows:

	Appropriation Act	SAP	Total Provision
	\$	\$	\$
Deputy Governor's Office	749,800	270,200	1,020,000
Premier's Office	3,500,000	1,476,000	4,976,000
Ministry of Finance	910,000	-	910,000
Min. Natural Resources & Labour	1,900,000	185,000	2,085,000
Min. Education & Culture	3,200,000	1,150,000	4,350,000
Min. Health & Social Development	2,400,000	250,000	2,650,000
Min. Communications & Works	6,200,000	2,160,600	8,360,600
Miscellaneous (Ministry of Finance)	2,216,400	3,500,000	5,716,400
Total	<u>21,076,200</u>	<u>8,991,800</u>	<u>30,068,000</u>

52. The actual amount received by the Development Fund in 2011 was \$44,274,978 as shown below.

DEVELOPMENT FUND REVENUE SOURCES

Revenue Sources	Budgeted \$	Actual \$	Surplus (Shortfall) \$
Consolidated Fund	30,068,000	30,068,000	-
Loans	-	14,178,887	14,178,887
Investment Income	-	28,091	28,091
Total	30,068,000	44,274,978	14,206,978

53. The table below shows the provisions for the Development fund over the past ten years. For eight of those years the Fund received only a portion of the revenue budgeted resulting in underfunding of \$187,226,649. This has contributed to the negative balance the Fund now carries.

	Budgeted Revenue	Actual Revenue	Difference	% Received
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	37,045,921	26,720,328	(10,325,593)	72.13%
2011	30,068,000	44,274,978	14,206,978	147.25%
	<u>581,551,070</u>	<u>394,324,421</u>	<u>(187,226,649)</u>	59.35%

Re-Voted Balances

54. 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.

55. 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.

56. 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 2011 the Development Fund carried a deficit balance of (\$60,346,875) whereas the re-voted totals in the Development Fund Budget showed a surplus of \$55,078,007. This indicates that the funding that the Ministry of Finance envisages available for execution of projects in 2011 is short by \$115,424,882.

57. There is a 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

58. 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 2011 the budgeted amount for spending on development projects was \$21,076,200.

59. The actual expenditure from the Development Fund was \$39,978,220. This represented an increase in spending of 29.99% over the previous year's amount of \$30,755,405. The schedule below shows spending by ministry.

DEVELOPMENT FUND ACTUAL EXPENDITURE BY HEAD

Ministry/Head	2011	2010	%
	\$	%	Increase/ Decrease
Deputy Governor	1,892,932	1,227,818	54.17%
Premier's Office	4,851,931	1,948,540	149.00%
Min. of Finance	2,288,195	2,357,259	-2.93%
Min. Natural Resources & Labour	2,058,642	4,795,197	-57.07%
Min of Education & Culture	6,246,310	3,369,530	85.38%
Min. of Health & Welfare	5,629,310	4,257,708	32.21%
Min. of Communication & Works	14,152,181	10,877,126	30.11%
Miscellaneous	2,858,720	1,922,227	48.72%
	<u>39,978,220</u>	<u>30,755,405</u>	

60. The table below illustrates 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**

	2011		2010
	\$		\$
Roads & Infrastructure	13,579,911		6,867,035
Public Utilities & Sanitation	4,486,810		3,258,257
Statutory	3,067,360		2,812,746
Recreational & Cultural	3,368,443		2,601,074
Public Schools	5,792,921		2,567,702
Public Buildings	2,253,197		2,383,191
Health Care	3,126,017		2,264,724
Agricultural Development	544,651 *		3,235,145
Specialist Equipment & Vessels	1,678,992 *		1,501,325
Land Acquisition & Subdivision	988,498 *		1,128,068
Judicial Reform	301,001 *		527,151
Harbours and Docks	356,334 *		46,906
Other	434,085 *		1,562,081
	<u>39,978,220</u>		<u>30,755,405</u>

* Combined to form Other in the Diagram Below.

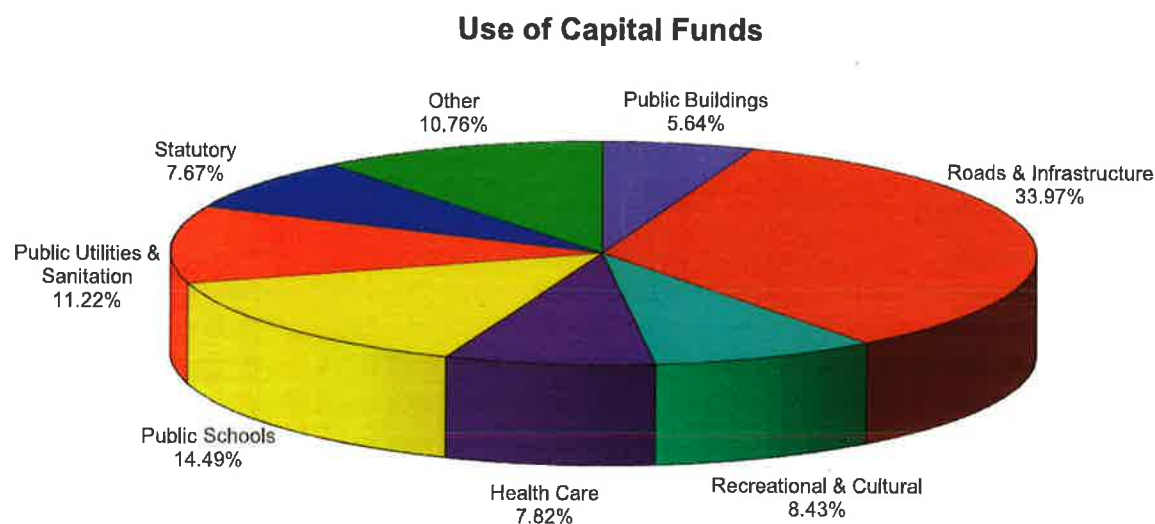


Diagram No. 8

Government Contracts

61. The Government does much of its development activity through contracts. These may take the form of a Major Contract valued in excess of \$100,000 or Petty Contracts usually between \$5,000 and \$100,000. Major contracts are required to be put to public tender in accordance with the provisions of the Public Finance Management Regulations. These regulations also make provision for tendering requirements to be waived by the Cabinet. Some large undertakings and projects may require several major contracts because of their size and complexity. An executed major contract is a public document which is lodged at the registry and accessible to members of the public, albeit for a small fee.

62. Petty contracts are issued for goods and services with an upper limit of \$100,000. These do not require public tender but departments must get competitive quotations before engaging a contractor or vendor. In 2011 more than 600 petty contracts and agreements were executed by the Government representing a commitment in excess of \$22,000,000. Approximately 38% of this (or \$8,300,000) was for petty contracts and agreements under the administration of the Public Works Department.

Splitting

63. The practice of splitting major contracts into smaller parts to facilitate issuing petty contracts was again pervasive in 2011. This was seen on several projects and across ministries. The rationale 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.

64. Further, contrary to the stated objective of sharing works, there have been instances in the past 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 and 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

65. 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 onto public roads,
- iii. preventing the erosion of private property after the construction or widening of a public road.

66. During 2011 the Government continued to issue petty contracts for building private estate roads and retaining walls which did not qualify under the above criteria. This type of activity is commonplace and a substantial amount of the Public Works Department's time and resources is consumed in performing assessments, costing, preparing petty contracts and monitoring works carried out on private property. There is now a widespread expectation by citizens that the Government will carry out work on their private roads, while the public roads are often left in disrepair.

Ministerial Portfolio Infringement

67. A practice has developed whereby ministerial budgets are adjusted to allow ministries to undertake work on projects falling outside of their defined portfolios.

68. The Premier's Office, which is charged with coordinating government activities, and implementing policies and programmes to promote the territory's sustainable development, executed contracts for laying water pipes, paving roads, extending an airport runway, school maintenance and maintaining a basketball court.

69. Similarly, the Ministry of Natural Resources and Labour engaged contractors for work on ghut training and road paving which properly fall under the purview of the Ministry of Communications and Works. It has also infringed on the Ministry of Health and Social Development's portfolio by undertaking construction of a community center in the sixth district.

70. The Ministry of Finance, which is responsible for developing the government's economic and fiscal strategy and implementing policies that support and promote good governance and public accountability, has become the executing agency for the new hospital's major contracts. It has, in addition, executed several petty contracts for works at schools in the East End area, work on the Greenland field, construction of a retaining wall and road paving.

71. Amending the ministerial portfolios in the manner described gives the appearance of a ministry that has shifted focus from addressing the needs of the territory to catering to the needs of an electoral district, where the minister is also the district representative.

72. When the Ministry of Finance becomes involved in the execution of projects the accountability principle of separation of functions is eroded. In this instance the executing agency for the project is also the body that reviews, assesses, and recommends funding requests to the Cabinet. This practice compromises the accountability process and should be discontinued.

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

Development Aid

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

75. During 2011 a total of \$8,596 was spent on three brought forward projects. These were for Invasion of Lionfish (\$7,460), CARICOM Climate Change (\$70) and Daffodil Project (\$1,066). The balances that comprise the Development Aid account at 31 December 2011 were as shown in the schedule that follows.

SCHEDULE OF DEVELOPMENT AID BALANCES

Agency	\$
United Kingdom	(626,707)
Canada	75,017
European Development Fund	(20,861)
US Aid	(337,908)
OSAS Passages	(25,472)
OSAS Miscellaneous	2,537
Other Development Aid	(765,655)
	<u>(1,699,049)</u>

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

Loan Fund

77. The Loan Fund accommodates moneys borrowed from banks and other lending agencies to finance projects undertaken by the Government.

78. In 2011 an amount of \$14,178,887 was received from a local commercial bank for the hospital project. During the year expenditure from the fund comprised \$2,063,143 for the New Hospital Project and \$2,396,452 for the National Sewerage Project. The balance on the Loan Fund at 31 December 2012 was \$5,306,997. The activity of the Loan Fund is disclosed in the Treasury Accounts' Statement of Other Fund and a list of loans is shown on the Statement of Public Debt.

CASH & INVESTMENTS

Cash at Banks/Operating Accounts

79. The Cash figure of \$15,669,693 disclosed on the Statement of Assets and Liabilities represents the end of year balances on operating and money market accounts held by local

banks and the current portion of funds held by the Crown Agents in London. The audit examination verifies the Treasury balances against confirmation statements submitted from the various banks used by the Accountant General.

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

Certificates of Deposit

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

- (1) The Financial Secretary may, with the approval of the Minister, invest money in the Consolidated Fund in an authorised investment.
- (2) An investment made under subsection (1) and interest received from such an investment are part of the Consolidated Fund.

82. In accordance with this provision, funds were invested in Certificates of Deposit and savings accounts at four local commercial banks and the National Bank of the Virgin Islands Limited. These investments increased marginally from \$35,140,197 at the end of 2010 to \$35,882,286 at 31 December 2011.

83. The statements reveal interest earnings on CD's and Money Market accounts of \$545,232 in 2011.

Crown Agents Accounts

84. The subsidiary schedules of the Accountant General reflect a total of \$1,905,053 being held by the Crown Agents in the United Kingdom on behalf of the Government of the Virgin Islands. The confirmation certificate received from the Crown Agents showed a current account balance of £239,300.64 and an amount of £900,000.00 held on fixed deposit for a total of £1,139,300.64. This amount equates to the balance in the Treasury records when converted to United States dollars at the official rate of U.S. \$1.55 to £1.00 sterling used by the Virgin Islands Government at 31 December 2011.

85. The current portion of the Crown Agents balance is included in the Cash balance and the amount held on the fixed deposit is reflected in the balance for Investments.

ADVANCES

86. Advances are made in accordance with Section 31A(1) 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

87. 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 127 advances/loans were issued to public officers totalling \$1,034,531. Of this, \$147,658 was for medical purposes, \$282,461 for vehicle loans and \$604,412 for special circumstances. At year end the balance on Public Officers Advances account was \$1,652,788.

88. 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 nine travel imprests totalling \$557,230 were issued in 2011 indicating an increase over the prior year's amount of \$512,149. Forty imprests totalling \$102,400 were not cleared at year end.

Other Advances

89. 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 80. 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).

90. During the year 20 such warrants totalling \$2,815,251 were issued. The purposes varied from compensation payments to providing resources to facilitate police investigations. A few of these advances remained uncleared at year end contrary to the instructions on the warrants.

91. The balance on the Other Advance account increased from \$3,768,161 at the beginning of the year to \$3,833,185 at year end. The accounts bearing a year end balances in excess of \$100,000 are in the schedule below.

Account #	Account Description	Amount \$
1-12215	Scholarship Bond - Student	531,700.56
1-12218	Public Works Department	155,823.77

Account #	Account Description	Amount \$
1-12222	Legislative Council	141,796.39
1-12224	Permanent Secretary Communication & Works	136,221.08
1-12225	Advances Other - Prior To 1995	594,002.03
1-12226	Ministry Of Finance	384,457.83
1-12230	DBVI/Mortgage Finance	(100,000.00)
1-12250	Unpaid /Return Cheques	1,112,199.30
1-12254	Unallocated Bank Transactions	330,408.78
1-12256	Unreconciled G/L Diff	(394,508.19)
2-12610	Project Advance - CMO	228,980.98
2-12620	Material Advance - CMO	242,601.40

92. Many of the balances including Returned "bounced" Cheques that were received from members of the general public of \$1,112,199; Unreconciled amounts in the General Ledger of \$394,508; and Unallocated amounts on the bank statements of \$330,409, are anomalous accounts that do not qualify under any of the legislated stipulations for advances.

93. Very 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.

94. 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

95. 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 2011 this limit computes to \$4,468,137. This amount is computed on the total authorized appropriations for recurrent expenditure and fund contributions of \$297,875,800.

96. The outstanding advances totalled \$5,487,984 exceeding the statutory limitation by \$1,019,847. 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

97. The balance shown against Current Accounts of \$424,357 represents the difference between \$480,305 due from, and \$55,948 owed to, other Governments and Administrations at the end of 2011. 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

98. The amount of \$47,152 shown in the Statement of Assets and Liabilities against this item is a net balance due from other territories, primarily on money order transactions. The Post Office functions and reporting are now largely computerised, notwithstanding, we were unable to verify the balances as the records which relate to these accounts are not being regularly reconciled by the Post Office.

Miscellaneous Deposits

99. 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.

100. 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.

101. 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. As reported previously, this account represents funds confiscated by the Government in accordance with a ruling from the High Court. The account was inactive in 2011, but previously was used for government projects. The funds should properly be transferred out of the deposit account and into the Consolidated Fund.

102. 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 2011, the Miscellaneous Deposit account carried a balance of \$23,267,980 reflecting an increase from last year's balance of \$21,523,155.

OTHER FUNDS

103. 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

104. 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.

105. There was one contingency warrants issued in 2011 totalling \$1,500,000. This was issued to cover capital works throughout the territory. The warrant was cleared by Supplementary Appropriation 1 of 2011.

106. 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

107. 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.

108. 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 2011, the Disaster Fund received interest revenue of \$42,942. Payments totalling \$440,985 were made to about 75 applicants. The majority of this was issued to fishermen and farmers to assist with recovery after Hurricane Earl, the payments varied from \$87.50 to \$56,367.50. Payments were also made to assist a fire victim and to build a retaining wall. At year end the balance on the Fund was \$3,669,311.

Transportation Network Improvement Fund

109. 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.

110. During the year the Fund recorded revenue of \$1,037,159. There were no transfers out from the fund. The balance on the Transportation Network Improvement Fund was \$3,794,308 at year end.

Reserve Fund

111. 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 long term financial 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.

112. 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. The Act was amended in 2012 to provide for mandatory transfers into the Fund of at least 2% of the budgeted expenditure annually.

113. During 2011 the fund received \$1,780,100 which was intended to represent authorised transfers from prior years that had not been executed. The 2011 authorised provision of \$2,300,000 was not transferred. Interest in the amount of \$46,960 was accrued on a certificate of deposit held for the fund. The balance at year end was \$7,446,751.

Pension Fund

114. 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 (\$12,351,394 in 2011).

115. The approved 2011 budget made provision for the transfer of \$4,000,000 from the Consolidated Fund to the Pension Fund. This transfer was not executed. There was no activity in the account during the year and the balance remained at \$6,799,555.

Debt Service Fund

116. The Debt Service Fund was introduced to secure a separate provision to repay 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 2011 the interest and principal payments on the Public Debt totalled \$14,112,355.

Car Loan Revolving Fund

117. The balance of \$715,086 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. During the year the Fund received interest on a CD in the amount of \$25,744.

Loan Revolving Fund

118. 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

119. 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

120. 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. This amount remained unresolved in 2011. These amounts are unacceptable and greater effort is required to identify, resolve and remove the same from the accounts.

PUBLIC DEBT

121. Records of the public debt are maintained by the Ministry of Finance and relevant information is 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.

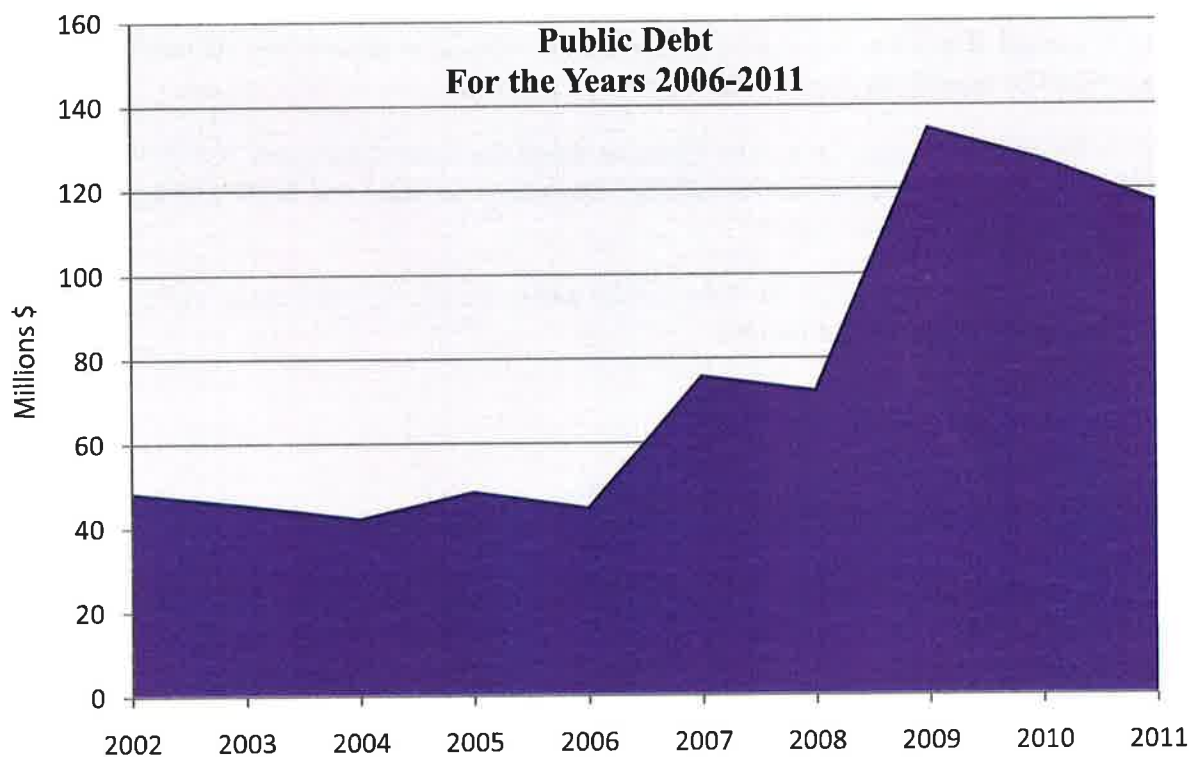
122. The outstanding loan balances are not included on the Statement of Assets and Liabilities. These are disclosed separately in a Statement of Public Debt. At 31 December 2011 the balance on the Public Debt was \$116,807,696. This amount includes disbursed and approved undisbursed debt.

123. Loan repayments are made from the Consolidated Fund under a recurrent expenditure budget provision controlled by the Financial Secretary. During 2011, principal and interest payments of \$9,819,311 and \$4,293,044 respectively were met from a provision of \$16,332,300. The total payment increased by 12.8% over that of 2010.

124. Notwithstanding the increase in the balance over the past five years, economic ratios indicate that the current debt is well within acceptable levels.

125. The schedule and chart that follows illustrate the movement of the public debt balance for the years indicated.

Year	Public Debt	Increase (Decrease)
2002	48,019,094	(3,149,635)
2003	45,250,634	(2,768,460)
2004	41,963,977	(3,286,657)
2005	48,185,707	6,221,730
2006	44,305,595	(3,880,112)
2007	75,508,772	31,203,177
2008	72,008,782	(3,499,990)
2009	134,251,314	62,242,532
2010	126,713,341	(7,537,973)
2011	116,807,696	(9,905,645)



STATUTORY AUTHORITIES AND TRUSTS

126. 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.

127. 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.

128. All of the larger statutory agencies are staffed with either a financial controller or a full time accountant. These are, for the most part, current in the compilation and audit of their annual accounts. The smaller agencies are often not staffed, but operated by committees functioning on a part time, as-needed basis. Most of these committees include a treasurer, yet for these there continue to be major difficulties in compilation and submission of statements of accounts.

129. There is no requirement for accounts to be submitted prior to the release of funding, therefore no real incentive for these agencies to adopt prudent financial practices and thus no accountability. Self financing agencies such as the Prospect Reef Management Company which operate without a functioning board and are unable to present any audited financial statements are equally unaccountable and require oversight.

130. Of particular concern are the agencies that have never undergone any audit review, those that have received disclaimer opinions from their auditors and those that are three or more years delinquent with audits.

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

Statutory Authority or Board	Last Audited	Comments
BVI Electricity Corporation	2011	2012 Audit Being Finalised
BVI Health Services Authority	2011	Disclaimer of Opinion Issued
BVI Port Authority	2011	2012 Audit in Progress
BVI Airport Authority	2011	2012 Audit To Commence
BVI Recreation Trust	2006	2007-2009 Statements not Produced.
BVI Recreation Trust ctd.		2010 & 2011 Statements Received For Audit
BVI Social Security Board	2011	2012 Audit Being Finalised
BVI Tourist Board	2002	2003-2010 Statements Available For Audit
National Bank of Virgin Islands	2011	2012 Audit Being Finalised
Telecommunication Regulatory Com.	-	Auditors Appointed for 2008 - 2010

Statutory Authority or Board	Last Audited	Comments
Financial Investigation Unit	2011	2012 Audit in Progress
Financial Services Commission	2011	2012 Audit in Progress
HL Stoutt Community College	2011	2012 Statements Being Prepared For Audit
National Parks Trust	2010	2011 and 2012 Audits in Progress
Scholarship Trust Fund Board	2010	2011 And 2012 Being Audited
V I Festival & Fairs Committee	2006	2007-2011 Audits in Progress
Wickhams Cay Development Authority	2006	Auditors Appointed for 2007-2011
Prospect Reef Management Company	-	No reported audits

CONTINGENT LIABILITIES

132. 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 2011 is provided in Appendix E.

PUBLIC ACCOUNTS COMMITTEE

133. 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.

134. The membership of the Public Accounts Committee changed after the general elections in 2011. The new body comprised three opposition members of the House of Assembly, and two members of the Government side. 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.

ACKNOWLEDGEMENTS

135. 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

MINISTRY/DEPARTMENT	Total Provision	Actual Expenditure	Under (Over)
	\$	\$	\$
Constitutionally Established			
House of Assembly	4,975,600	4,513,676	461,924
Cabinet Office	1,088,400	551,496	536,904
Director of Public Prosecutions	1,314,300	1,079,213	235,087
Complaints Commissioner	315,700	261,968	53,732
Office of the Registrar of Interests	62,100	51,933	10,167
Human Rights Commission	106,200	-	106,200
Audit	953,800	799,938	153,862
	<u>8,816,100</u>	<u>7,258,224</u>	<u>1,557,876</u>
Governor's Group			
Governor's Office	790,400	659,738	130,662
Deputy Governor	3,849,400	3,414,881	434,519
Human Resources	4,226,000	2,790,928	1,435,072
Training	2,633,600	1,093,901	1,539,699
Disaster	832,400	766,940	65,460
Supreme Court	2,372,800	2,216,694	156,106
Civil Registry & Passport	657,200	623,463	33,737
Magistracy	897,100	952,079	(54,979)
Commercial Court	666,100	521,127	144,973
Legal	1,904,600	1,977,564	(72,964)
Police	15,242,300	15,223,258	19,042
Law Reform Commission	517,200	455,930	61,270
	<u>34,589,100</u>	<u>30,696,504</u>	<u>3,892,596</u>
Premier's Office and Departments			
Premier's Office	5,378,400	5,306,473	71,927
BVI Shipping Registry	1,365,300	1,282,831	82,469
Development Planning Unit	950,500	986,041	(35,541)
Immigration	3,031,900	2,883,602	148,298
Information and Public Relations	908,600	954,893	(46,293)
Town and Country Planning	797,900	734,464	63,436
Trade and Investment Promotion	667,300	650,308	16,992
	<u>13,099,900</u>	<u>12,798,612</u>	<u>301,288</u>

MINISTRY/DEPARTMENT	Total Provision	Actual Expenditure	Under (Over)
	\$	\$	\$
Ministry of Finance and Departments			
Ministry of Finance	4,060,400	3,573,709	486,691
Customs	5,039,500	4,775,463	264,037
BVI International Finance Center	2,922,600	2,719,735	202,865
Inland Revenue	2,120,500	1,438,534	681,966
Post Office	2,289,200	2,012,145	277,055
Treasury	1,681,900	1,712,504	(30,604)
Information Systems Unit	3,245,900	3,175,312	70,588
	<u>21,360,000</u>	<u>19,407,403</u>	<u>1,952,597</u>
Ministry Natural Resources & Labour and Departments			
Min. Natural Resources & Labour	1,630,900	1,345,310	285,590
Agriculture	3,019,800	2,775,577	244,223
BVI Fishing Complex	1,793,900	1,692,770	101,130
Conservation and Fisheries	2,126,700	1,933,010	193,690
Labour	981,000	1,179,800	(198,800)
Land Registry	414,800	342,053	72,747
Survey	1,103,000	1,011,820	91,180
	<u>11,070,100</u>	<u>10,280,341</u>	<u>789,759</u>
Ministry of Education & Culture and Departments			
Ministry of Education and Culture	8,846,400	9,788,341	(941,941)
Youth Affairs and Sports	1,372,100	1,185,030	187,070
Education (Administration)	4,394,700	3,610,072	784,628
Education (Pre-Primary and Primary)	9,790,900	8,896,392	894,508
Department of Culture	1,094,300	1,693,500	(599,200)
Education (Secondary)	3,415,400	3,183,723	231,677
Education (BVI High School)	9,088,400	8,880,407	207,993
Library	1,436,400	1,361,746	74,654
Prison	3,239,400	3,043,928	195,472
	<u>42,678,000</u>	<u>41,643,139</u>	<u>1,034,861</u>
Ministry of Health & Social Development and Departments			
Ministry of Health and Welfare	5,037,900	4,405,979	631,921
Adina Donovan Home	1,143,100	1,130,404	12,696
Solid Waste	4,649,900	4,682,079	(32,179)
Social Development	5,031,900	4,452,099	579,801
	<u>15,862,800</u>	<u>14,670,561</u>	<u>1,192,239</u>

MINISTRY/DEPARTMENT	Total Provision \$	Actual Expenditure \$	Under (Over) \$
Ministry of Communications & Works and Departments			
Ministry of Communications & Works	4,442,300	3,107,716	1,334,584
Facilities Management Unit	2,741,100	2,615,256	125,844
Civil Aviation	123,900	121,183	2,717
Fire Services	2,619,600	2,548,352	71,248
Water and Sewerage	13,173,600	14,669,177	(1,495,577)
Vehicle Licensing	797,100	857,730	(60,630)
Public Works	8,566,700	8,235,512	331,188
Telephone Management	973,600	1,212,533	(238,933)
	<u>33,437,900</u>	<u>33,367,458</u>	<u>70,442</u>
Contribution to Statutory Boards			
Grant to Statutory Boards (PO)	26,130,600	26,126,070	4,530
Grant to Statutory Boards (NR&L)	406,100	406,100	-
Grant to Statutory Boards (MC&W)	3,158,700	3,158,700	-
Grant to Statutory Boards (MOF)	-	-	-
Grant to Statutory Board (MH&SD)	17,100,000	19,235,954	(2,135,954)
Grant to Statutory Boards (ME&C)	750,000	750,000	-
Grant to Statutory Boards (DG)	1,000,000	1,000,000	-
	<u>48,545,400</u>	<u>50,676,824</u>	<u>(2,131,424)</u>
Ministry of Finance Miscellaneous			
Pensions and Gratuities	11,166,000	12,351,394	(1,185,394)
Public Debt	16,332,300	14,112,355	2,219,945
Miscellaneous	3,850,200	3,743,258	106,942
	<u>31,348,500</u>	<u>30,207,006</u>	<u>1,141,494</u>
Total Recurrent Expenditure	260,807,800	251,006,071	9,801,729
Fund Contribution	28,076,200	31,848,100	(3,771,900)
	<u>288,884,000</u>	<u>282,854,171</u>	<u>6,029,829</u>

Appendix B

ACTUAL EXPENDITURE COMPARISON

	Actual 2011	Actual 2010	Increase (Decrease)	Increase Decrease
	\$	\$	\$	%
Constitutionally Established				
House of Assembly	4,513,676	5,062,702	(549,026)	-10.84%
Cabinet Office	551,496	521,669	29,827	5.72%
Director of Public Prosecutions	1,079,213	1,000,513	78,699	7.87%
Complaints Commissioner	261,968	264,801	(2,833)	-1.07%
Registrar of Interests	51,933	55,874	(3,941)	-7.05%
Human Rights Commission	-	-	-	
Audit	799,938	806,022	(6,084)	-0.75%
	<u>7,258,224</u>	<u>7,711,582</u>	<u>(453,358)</u>	<u>-5.88%</u>
Governor's Group				
Governor's Office	659,738	722,884	(63,146)	-8.74%
Deputy Governor	3,414,881	3,393,295	21,586	0.64%
Human Resources	2,790,928	3,151,414	(360,486)	-11.44%
Training	1,093,901	1,482,068	(388,166)	-26.19%
Disaster	766,940	809,909	(42,969)	-5.31%
Supreme Court	2,216,694	2,290,169	(73,475)	-3.21%
Civil Registry & Passport	623,463	567,527	55,936	9.86%
Magistracy	952,079	829,565	122,515	14.77%
Commercial Court	521,127	432,996	88,131	20.35%
Legal	1,977,564	1,885,515	92,049	4.88%
Police	15,223,258	14,977,503	245,756	1.64%
Law Reform Commission	455,930	390,383	65,546	16.79%
	<u>30,696,504</u>	<u>30,933,227</u>	<u>(236,723)</u>	<u>-0.77%</u>
Premier's Office and Departments				
Premier's Office	5,306,473	5,791,107	(484,634)	-8.37%
BVI Shipping Registry	1,282,831	1,334,010	(51,179)	-3.84%
Development Planning Unit	986,041	1,017,004	(30,962)	-3.04%
Immigration	2,883,602	3,058,822	(175,220)	-5.73%
Information and Public Relations	954,893	1,034,936	(80,043)	-7.73%
Town and Country Planning	734,464	716,792	17,672	2.47%
Trade and Investment Promotion	650,308	636,753	13,555	2.13%
	<u>12,798,612</u>	<u>13,589,424</u>	<u>(790,812)</u>	<u>-5.82%</u>

	Actual 2011	Actual 2010	Increase (Decrease)	Increase Decrease
	\$	\$	\$	%
Ministry of Finance and Departments				
Ministry of Finance	3,573,709	3,448,385	125,324	3.63%
Customs	4,775,463	5,027,856	(252,393)	-5.02%
BVI International Finance Center	2,719,735	2,749,382	(29,646)	-1.08%
Inland Revenue	1,438,534	1,478,600	(40,066)	-2.71%
Post Office	2,012,145	2,113,932	(101,787)	-4.82%
Treasury	1,712,504	1,801,428	(88,924)	-4.94%
Information Systems Unit	3,175,312	3,278,122	(102,809)	-3.14%
	<u>19,407,403</u>	<u>19,897,704</u>	<u>(490,301)</u>	-2.46%
Ministry Natural Resources & Labour and Departments				
Min. Natural Resources & Labour	1,345,310	1,419,021	(73,711)	-5.19%
Agriculture	2,775,577	2,994,372	(218,795)	-7.31%
BVI Fishing Complex	1,692,770	1,675,106	17,664	1.05%
Conservation and Fisheries	1,933,010	1,976,448	(43,438)	-2.20%
Labour	1,179,800	1,099,036	80,764	7.35%
Land Registry	342,053	345,081	(3,027)	-0.88%
Survey	1,011,820	966,403	45,417	4.70%
	<u>10,280,341</u>	<u>10,475,466</u>	<u>(195,125)</u>	-1.86%
Ministry of Education & Culture and Departments				
Ministry of Education and Culture	9,788,341	9,641,049	147,292	1.53%
Youth Affairs and Sports	1,185,030	1,151,995	33,035	2.87%
Education (Administration)	3,610,072	3,926,217	(316,145)	-8.05%
Education (Pre-Primary and Primary)	8,896,392	9,039,118	(142,726)	-1.58%
Department of Culture	1,693,500	1,738,086	(44,585)	-2.57%
Education (Secondary)	3,183,723	3,190,718	(6,995)	-0.22%
Education (BVI High School)	8,880,407	8,875,805	4,602	0.05%
Library	1,361,746	1,369,557	(7,811)	-0.57%
Prison	3,043,928	3,109,099	(65,171)	-2.10%
	<u>41,643,139</u>	<u>42,041,644</u>	<u>(398,505)</u>	-0.95%
Ministry of Health & Social Development and Departments				
Ministry of Health and Welfare	4,405,979	4,351,748	54,231	1.25%
Adina Donovan Home	1,130,404	1,126,573	3,831	0.34%
Solid Waste	4,682,079	4,267,692	414,386	9.71%
Social Development	4,452,099	4,409,491	42,608	0.97%
	<u>14,670,561</u>	<u>14,155,505</u>	<u>515,056</u>	3.64%

	Actual 2011 \$	Actual 2010 \$	Increase (Decrease) \$	Increase Decrease %
Ministry of Communications & Works and Departments				
Ministry of Communications & Works	3,107,716	4,398,226	(1,290,510)	-29.34%
Facilities Management Unit	2,615,256	2,190,364	424,892	19.40%
Civil Aviation	121,183	114,419	6,764	5.91%
Fire Services	2,548,352	2,475,582	72,770	2.94%
Water and Sewerage	14,669,177	21,398,554	(6,729,377)	-31.45%
Vehicle Licensing	857,730	934,571	(76,841)	-8.22%
Public Works	8,235,512	8,366,440	(130,928)	-1.56%
Telephone Management	1,212,533	903,409	309,124	34.22%
	<u>33,367,458</u>	<u>40,781,565</u>	<u>(7,414,107)</u>	-18.18%
Contribution to Statutory Boards				
PO - Tourist Board	15,000,000	12,674,925	2,325,075	18.34%
PO - HLStoutt Community College	11,067,500	11,067,500	-	0.00%
PO - HLStoutt Community College Fund	45,100	47,500	(2,400)	-5.05%
PO - Beautification Committee	13,470	16,786	(3,316)	-19.75%
NR&L - National Parks Trust	406,100	427,500	(21,400)	-5.01%
MC&W - BVI Airport	3,158,700	3,325,000	(166,300)	-5.00%
MC&W - Telecommunication	-	100,000	(100,000)	-100.00%
MH&SD - Health Services Authority	19,235,954	19,819,604	(583,650)	-2.94%
ME&C - Recreation Trust	750,000	996,670	(246,670)	-24.75%
DGO - Financial Investigation Unit	1,000,000	700,000	300,000	42.86%
	<u>50,676,824</u>	<u>49,175,484</u>	<u>1,501,340</u>	3.05%
Ministry of Finance Miscellaneous				
Pensions and Gratuities	12,351,394	13,028,530	(677,136)	-5.20%
Public Debt	14,112,355	12,510,703	1,601,652	12.80%
Miscellaneous	3,743,258	2,095,218	1,648,039	78.66%
	<u>30,207,006</u>	<u>27,634,451</u>	<u>2,572,555</u>	9.31%
Total Recurrent Expenditure	251,006,071	256,396,051	(5,389,980)	-2.10%
Fund Contribution	<u>31,848,100</u>	<u>19,726,000</u>	<u>12,122,100</u>	61.45%
	<u>282,854,171</u>	<u>276,122,051</u>	<u>6,732,120</u>	

Appendix C

SUPPLEMENTARY APPROPRIATIONS SUMMARY

RECURRENT BUDGET	\$
Head	SAP1
Premier's Office	1,000,000
Total Recurrent Provision	<u>1,000,000</u>
DEVELOPMENT BUDGET	SAP1
Head	SAP1
Deputy Governor's Office	270,200
Premier's Office	1,476,000
Ministry of Natural Resources & Labour	185,000
Ministry of Education & Culture	1,150,000
Ministry of Health & Social Development	250,000
Ministry of Communications & Works	2,160,600
Miscellaneous	3,500,000
Total Development Provision	<u>8,991,800</u>
Total Supplementary Provision	9,991,800

Appendix D

**DEVELOPMENT FUND
 ACTUAL EXPENDITURE**

	2011	2010
	\$	\$
Deputy Governor		
Furniture & Equipment	36,802	-
Magistrate Courts & Offices	-	5,925
Law Block	-	894
Information Technology Development	122,986	111,185
Police Infrastructure Development	57,824	70,538
Judicial Reform Project	40,000	270,178
Commercial Court	261,001	256,079
Police Equipment	1,199,318	513,019
Purchase of Vehicles	175,000	-
	<u>1,892,932</u>	<u>1,227,818</u>
Premier's Office		
National Addressing System	36,892	-
Road Town Improvement	8,019	9,800
Tourism Infrastructure Dev.	55,334	55,450
HLSCC Culinary Arts	1,483,432	50,244
Computerisation - Immigration	1,442	31,786
East End Harbour Development	15,478	38,830
Craft Alive Project	11,734	-
Virgin Gorda Airport	569,693	1,632,746
Special Development	1,546,442	79,726
AO Shirley Recreation	1,123,465	49,958
	<u>4,851,931</u>	<u>1,948,540</u>
Ministry of Finance		
Road Town Improvement	94,909	3,520
Post Office Infrastructure Development	152,969	276,628
Customs Infrastructure Development	180,246	221,526
Francis Lettsome Primary School	1,279,381	1,821,669
Greenland Playing Field	407,001	33,916
Willard Wheatley Primary School	173,689	-
	<u>2,288,195</u>	<u>2,357,259</u>

	2011 \$	2010 \$
Ministry of Natural Resources & Labour		
CARICOM Climate Change	70	5,789
Invasion of Lionfish	7,460	14,837
Greenhouses	-	2,055,406
Restoration Brandywine Bay Beach	124,022	2,800
Purchase of Land-Spooner Estate	49,645	-
Fee System - National Park Trust	-	13,768
Computerisation – Land Registry	-	22,094
Agriculture Development	65,143	-
Purchase of Land	639,331	893,562
National Park Development	127,990	-
Fishing Industry Development	77,001	32,945
Land Survey	2,471	37,370
Agriculture Infrastructure Development	402,507	1,146,794
Housing Sub-division Improvements	75	-
Ghut Training (Purcell)	404,117	365,152
Baughers Bay Jetty	-	8,076
Purcell Community Center	158,812	196,604
	<u>2,058,642</u>	<u>4,795,197</u>
Ministry of Education & Culture		
EU - Daffodil Project	1,066	6,012
Schools Rehabilitation	3,733,137	604,099
Improvement-Sir Rupert B. Hall	21,478	36,461
National Information System	28,032	17,217
Primary Schools Rehabilitation	483,424	54,250
Computerisation of Schools	74,860	73,684
Prison Rehabilitation	52,299	399,143
Recreational Facilities	1,803,584	2,164,664
Restoration of High Schools	48,430	14,000
	<u>6,246,310</u>	<u>3,369,530</u>
Ministry of Health & Social Development		
New Hospital	2,063,143	-
Peebles Hospital Improvement	679	686,118
Adina Donovan Home	37,097	132,367
New Hospital	722,230	1,057,030
New Incinerator Plant	1,160,824	321,367
Adina Donovan Home/Geriatric Centre	-	700

	2011	2010
	\$	\$
Fencing	306,250	71,019
Senior Citizens Centre	42,321	433,316
Community Clinics	32,663	109,491
BVI Services- Office	9,963	20,397
National Pension and Health Insurance	579,144	628,418
Rainbow Children's Home	10,000	-
Community Centre - 1st District	67,536	128,414
Community Centre - 2nd District	55,030	124,956
Community Centre - East End/Long Look	-	5,923
Community Centre - North Sound	202,465	89,280
Community Centre - Long Trench	-	37,527
Peebles Hospital Commissioning	339,965	411,385
	<u>5,629,309</u>	<u>4,257,708</u>

Ministry of Communication & Works

National Sewerage Project	2,396,452	-
Territorial Highways	2,218,426	218,539
Central Administration Roof Repairs	261,507	662,190
Road Works, V.G.	-	306
Relocation PWD Dept. - VG	21,995	6,150
Anegada Water Supply	496,345	1,963,843
Fire Tender	-	272,681
National Sewerage Programme	13,697	129,710
Traffic Lights	381,162	6,348
Civil Works Mitigation	667,993	1,637,294
Sidewalks - Sea Cow's Bay	257,291	298,455
Sea Cow's Bay Harbour	142,373	-
Bridge 7 th District	-	3,524
Public Infrastructure	2,111,617	665,458
Road Construction	810,007	380,157
Water/Sewage Network Improvement	138,140	464,120
Road/Infrastructure Maintenance	250,000	287,411
Harbour/Port Development	198,483	-
Electrical Utility	295,049	379,217
Facility Construction	4,830	-
Facilities Upgrade/Maintenance	13,400	34,000
Heavy Equipment/Vehicle Purchase	66,774	420,607
Information Technology Development	-	35,189
Ghut Training (Huntum's Ghut)	16,782	47,323

	2011	2010
	\$	\$
Capoons Bay Drainage	77,033	-
Land Compensation	-	188,036
Civil Works Mitigation - 1 st District	97,015	-
Civil Works Mitigation - 2 nd District	100,850	61,941
Civil Works Mitigation - 3 rd District	74,421	59,406
Civil Works Mitigation - 4 th District	32,032	305,282
Civil Works Mitigation - 5 th District	61,301	106,647
Civil Works Mitigation - 6 th District	128,812	42,439
Civil Works Mitigation - 7 th District	15,418	103,764
Civil Works Mitigation - 8 th District	64,850	267,530
Civil Works Mitigation - 9 th District	82,487	84,096
Road Construction - 1 st District	36,940	72,678
Road Construction - 2 nd District	267,352	226,859
Road Construction - 3 rd District	307,292	258,451
Road Construction - 4 th District	2,873	4,366
Road Construction - 5 th District	352,262	24,644
Road Construction - 6 th District	217,863	124,766
Road Construction - 7 th District	21,270	68,627
Road Construction - 8 th District	83,508	418,010
Road Construction - 9 th District	350,231	69,386
Rehabilitation Race Track	34,393	270,010
Alternate Blackburne Highway	517,952	97,780
DMV Building	73,704	100,786
Road Construction Jost Van Dyke	93,027	-
Nibbs Estate Sub-Division	296,976	9,100
	<u>14,152,181</u>	<u>10,877,126</u>
Ministry of Finance - Miscellaneous		
CDB SDF Assessment	169,382	151,315
Equity Contribution	-	1,180,000
Special Projects	1,061,269	590,912
DBVI/CDB Student Loan	250,000	-
Territorial Development	1,378,069	-
	<u>2,858,720</u>	<u>1,922,227</u>
	<u>39,978,220</u>	<u>30,755,405</u>

Appendix E

SCHEDULE OF CONTINGENT LIABILITIES

DISBURSED AND OUTSTANDING DEBT

Statutory Board / Loan	Lending Agency	Balance at 31/12/2011 \$
BVI Electricity Corporation		
Electricity Power Development	Banco Popular de Puerto Rico	17,504,666.50
National Bank of the VI		
Mortgage Finance	Caribbean Development Bank	151,903.81
Scholarship Trust Fund Board		
Student Loan 4	Caribbean Development Bank	150,419.61
Student Loan 5	Caribbean Development Bank	1,133,897.69
Student Loan 6	Caribbean Development Bank	266,416.00
TOTAL		<u>19,207,303.61</u>

APPROVED AND UNDISBURSED DEBT

Statutory Board / Loan	Lending Agency	Balance at 31/12/2011
National Bank of the VI		
Revolving Line of Credit	Banco Popular de Puerto Rico	2,000,000.00
Scholarship Trust Fund Board		
Student Loan 6	Caribbean Development Bank	4,733,584.00
TOTAL		<u>6,733,584.00</u>

Main source of information:

Virgin Islands Recurrent Budget Estimates of Revenue and Expenditure 2012 and confirmation reports received from banks and lending agencies.

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 ISSUED IN 2011

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
DGO	1	Island Service (BVI) Ltd	Police Department, Workstations & Task Chairs	18,188.18
DGO	2	Cool Air-Condition Ltd	Police Department, Air-Conditioning System	15,978.00
DGO	3	KM Construction	Police Headquarters, Remove & Replace Roof	57,824.00
DGO	4	Barbados Business Machines	Civil Registry and Passport, ID Equipment	20,565.00
DGO	5	Verna Penn Moll	Archives and Record Management Unit Consultant	65,786.40
DGO	6	Smith Myers Communications	Police Department, Equipment	88,546.01
DGO	7	FLIR Systems Inc	Police Department, Covert Equipment and Software	11,885.00
DGO	8	Virgin Island Motors Ltd.	Police Department, Two SUV's and Two Motorcycles	100,000.00
DGO	9	First Line Development	Police Department, Renovations	26,581.31
DGO	10	Modern Imaging Solutions	Police Department Specialist Equipment	60,634.00
DGO	11	Syncon Technologies Ltd	Police Department Specialist Equipment	53,625.14
DGO	12	Versadial Solutions	Police Department Specialist Equipment	13,586.00
DGO	13	Island Service (BVI) Ltd	Renovating DGO Reception Area	73,604.07
DGO	14	Quality Machine Services	Supply Photocopier	14,700.00
DGO	15	P & P Construction	Repairs to The Temporary Records Centre	39,240.00
DGO	16	Infinite Solutions	Supply Photocopier	31,095.00
DGO	17	Island Service (BVI) Ltd	Commercial Registry High Density Filing System	26,115.85
DGO	18	Eloquent Systems Inc.	Archives Management Software System	33,177.50
DGO	19	Atiz Innovation Co Ltd	Archives and Records Management Unit Book Scanner	17,922.00
DGO	Total			<u>769,053.46</u>
TRN	1	Road Runner Construction	Remodeling Betteto Frett Bldg-Training Division Office	66,261.00
TRN	2	Island Service (BVI) Ltd	Acquire Furniture, Window Blinds Etc. Training Offices	45,862.12
TRN	3	Caribbean Security Limited	Security System For Training Division New Offices	20,866.00
TRN	Total			<u>132,989.12</u>
RPF	2	Island Service (BVI) Ltd	Workstation & Task Chairs For RVIPF Library	16,238.48
RPF	3	David Winter	Investigative Training For All Police Officers	68,580.00
RPF	Total			<u>84,818.48</u>
SCO	1	Parts and Power Ltd	Industrial Generator For Judges Residence at McNamara	42,916.00
SCO	Total			<u>42,916.00</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
DDM	1	C'bean Emergency Response	Revise Disaster Plan For Anegada and Jost Van Dyke	6,000.00
DDM	2	West Indies Media	Promotional Video For The DDM	5,800.00
DDM	3	Sage Consultancy Services	DDM Activity Book For Pre-Schoolers	7,650.00
DDM	4	Sage Consultancy Services	School Health & Safety Policy Assessment Criteria	19,500.00
DDM	5	Alex Lettsome	Planning Database For Development Applications	24,600.00
DDM	6	Alex Lettsome	Community Disaster Preparedness Handbook	7,500.00
DDM	Total			<u>71,050.00</u>
AUD	1	Infinite Solutions	Cannon Photocopier	19,650.00
AUD	Total			<u>19,650.00</u>
PMO	3	Shark's Enterprises Ltd	Virgin Gorda, Airport Project - Backhoe Services	14,587.50
PMO	5	Kerry Thomas	Nottingham Estate, Installation of PVC Water Pipes	42,902.10
PMO	6	Roy Penn	Nottingham Estate, Installation of PVC Water Pipes	41,322.40
PMO	7	LDK Heavy Equipment Ltd	Nottingham Estate, Installation of PVC Water Pipes	41,678.40
PMO	8	ABC Plumbing Services	Sir Olva Georges Plaza - Water Fountain Maintenance	4,800.00
PMO	9	D & C Construction	Claudia Creque PS, Supervise Courtyard/Roof Works	30,000.00
PMO	10	Roy Blyden Drywall	Replacing Existing Galvanize Roofs at Crafts Alive	11,734.00
PMO	11	Irvin Smith	Long Look Town Square Sidewalk Phase 1	13,672.50
PMO	12	Century Eslon Limited	Nottingham Estate Providing UPVC Pipes and Fittings	40,782.00
PMO	13	GDM Lindex Limited	Pipe Fittings and Materials for Water& Sewerage	64,227.16
PMO	15	CG's Port-a-Loo	Portable Toilets Brewers Bay/Smugglers Cove/NLPAP	55,000.00
PMO	16	Fast Lane Consultancy	A.O. Shirley Recreation Grounds -Maintenance Services	24,000.00
PMO	17	Joseph Frett	Long Look Stickett, Construction of Gazebo	74,994.00
PMO	18	Ted Rabsatt	Nottingham Estate, Installation of PVC Water Pipes	47,342.12
PMO	19	Accurate Construction	Nottingham Estate, Installation of PVC Water Pipes	52,210.23
PMO	20	K & M Construction	Nottingham Estate, Installation of PVC Water Pipes	51,924.67
PMO	21	Michael Potter	Nottingham Estate, Installation of PVC Water Pipes	49,887.63
PMO	22	R & L Construction	Nottingham Estate, Installation of PVC Water Pipes	50,068.48
PMO	23	Nolan & Susanna Davis	Nottingham Estate, Installation of PVC Water Pipes	50,068.48
PMO	24	Fast Lane Consultancy	A.O. Shirley Grounds - Maintenance Supervision	60,000.00
PMO	25	J & J Construction	District 2 Basketball Court - Earth Works & Footing	46,131.60
PMO	26	Larry Adams	District 2 Basketball Court- Floor Slab & Back Wall	99,713.24
PMO	27	Lionel Smith	Anegada Road Paving by Flash of Beauty Phase25	11,149.25
PMO	28	Alex Varlack	Anegada Road Paving by Flash of Beauty Phase19	11,149.25
PMO	29	Daniel Vanterpool	Anegada Road Paving by Flash of Beauty Phase 11	11,149.25
PMO	30	Eric Wheatley Jr	Anegada Road Paving by Jim White's House Phase 17	11,257.81
PMO	31	Dean Wheatley	Anegada Road Paving by Jim White's House Phase 9	11,257.81
PMO	32	Julian Vanterpool	Anegada Road Paving by Jim White's House Phase 13	11,257.81
PMO	33	Lisa Vanterpool	Anegada Road Paving by Jim White's House Phase 20	11,257.81
PMO	34	Launset Smith	Anegada Road Paving by Dotsy Bakery Phase 7	10,588.28

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PMO	35	Kenny Francis	Anegada Road Paving by Dotsy Bakery Phase 5	10,588.28
PMO	36	Egbert Wheatley	Anegada Road Paving by Jim White's House Phase 7	11,257.81
PMO	37	Rondel Smith	Anegada Road Paving by Flash of Beauty Phase 2	11,149.25
PMO	38	Darvin Potter	Anegada Road Paving by Jim White's House Phase 14	11,257.81
PMO	39	Aubrey Levons	Anegada Road Paving by Dotsy Bakery Phase 4	10,588.28
PMO	40	Alicia Roberta Vanterpool	Anegada Road Paving by Dotsy Bakery Phase 8	10,588.28
PMO	41	Gregory Levons	Anegada Road Paving by Flash of Beauty Phase 1	11,149.25
PMO	42	Melvin Vanterpool	Anegada Road Paving by Flash of Beauty Phase 4	11,149.25
PMO	43	Shirley Evans	Anegada Road Paving by Flash of Beauty Phase 5	11,149.25
PMO	44	Lenia Smith	Anegada Road Paving by Flash of Beauty Phase 16	11,149.25
PMO	45	Darlene Penn	Anegada Road Paving by Jim White's House Phase 13	11,257.81
PMO	46	Marsha Wheatley	Anegada Road Paving by Flash of Beauty Phase 3	11,149.25
PMO	47	Don Vanterpool	Anegada Road Paving by Flash of Beauty Phase 22	11,149.25
PMO	48	Loraine Wheatley	Anegada Road Paving by Flash of Beauty Phase 24	11,149.25
PMO	49	Alred Smith	Anegada Road Paving by Flash of Beauty Phase 21	11,149.25
PMO	50	Yvonne JnoMarie	Anegada Road Paving by Flash of Beauty Phase 31	11,149.25
PMO	51	Ernest Faulkner	Anegada Road Paving by Jim White's House Phase 19	11,257.81
PMO	52	Angela Wheatley	Anegada Road Paving by Flash of Beauty Phase 14	11,149.25
PMO	53	William Vanterpool	Anegada Road Paving by Flash of Beauty Phase 28	11,149.25
PMO	54	Damon Wheatley	Anegada Road Paving by Jim White's House Phase 6	11,257.81
PMO	55	Melinda Wheatley	Anegada Road Paving by Flash of Beauty Phase 9	11,149.25
PMO	56	George Smith Jr.	Anegada Road Paving by Flash of Beauty Phase 23	11,149.25
PMO	57	George Smith	Anegada Road Paving by Jim White's House Phase 16	11,257.81
PMO	58	Bellanseta Creque	Anegada Road Paving by Jim White's House Phase 18	11,257.81
PMO	59	Lawrence Wheatley	Anegada Road Paving by Flash of Beauty Phase 29	11,149.25
PMO	60	Eric Wheatley Jr	Anegada Road Paving by Jim White's House Phase 3	11,257.81
PMO	61	Lauren Creque	Anegada Road Paving by Jim White's House Phase 22	11,257.81
PMO	62	Makeiba Faulkner	Anegada Road Paving by Jim White's House Phase 10	11,257.81
PMO	63	Sidney Wheatley	Anegada Road Paving by Jim White's House Phase 12	11,257.81
PMO	64	Roger White	Anegada Road Paving by Dotsy Bakery Phase 3	10,588.28
PMO	65	Jim White	Anegada Road Paving by Dotsy Bakery Phase 6	10,588.28
PMO	66	Coy Levons	Anegada Road Paving by Flash of Beauty Phase 18	11,149.25
PMO	67	Jerry Vanterpool	Anegada Road Paving by Flash of Beauty Phase 30	11,149.25
PMO	68	Aubrey M. Levons	Anegada Road Paving by Dotsy Bakery Phase 1	10,588.28
PMO	69	Phillis Vanterpool	Anegada Road Paving by Flash of Beauty Phase 7	11,149.25
PMO	70	Willis Wheatley	Anegada Road Paving by Flash of Beauty Phase 12	11,149.25
PMO	71	Darvin Potter	Anegada Road Paving by Flash of Beauty Phase 8	11,149.25
PMO	72	Keathly Charles	Anegada Road Paving by Flash of Beauty Phase 8	11,149.25
PMO	73	Wendell Creque	Anegada Road Paving by Jim White's House Phase 5	11,257.81
PMO	75	Clinton Vanterpool	Anegada Road Paving by Flash of Beauty Phase 6	11,149.25
PMO	78	Neville Vanterpool	Anegada Road Paving by Flash of Beauty Phase 17	11,149.25
PMO	79	Rudolph Francis	Anegada Road Paving by Jim White's House Phase 5	11,257.81
PMO	80	Phil Vanterpool	Anegada Road Paving by Flash of Beauty Phase 20	11,149.25

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PMO	81	Liston Potter	Anegada Road Paving by Flash of Beauty Phase 26	11,149.25
PMO	82	Wilford Faulkner	Anegada Road Paving by Jim White's House Phase 4	11,257.81
PMO	84	James White	Anegada Road Paving by Flash of Beauty Phase 13	11,149.25
PMO	85	Everad Faulkner	Anegada Road Paving by Jim White's House Phase 2	11,257.81
PMO	86	Kenneth Faulkner	Anegada Road Paving by Jim White's House Phase 1	11,257.81
PMO	87	Kenneth Faulkner Jr.	Anegada Road Paving by Jim White's House Phase 11	11,257.81
PMO	88	Tieka Creque	Anegada Road Paving by Norman Cottages Phase 1	11,149.25
PMO	89	Stephanie Faulkner	Anegada Road Paving by Norman Cottages Phase 2	11,149.25
PMO	90	Leon Wells	Anegada Road Paving by Jerry Vanterpool	16,648.90
PMO	91	Melanie Faulkner	Anegada Road Paving by Jerry Vanterpool	16,648.90
PMO	92	P & P Construction	Nottingham Estate, Installation of PVC Water Pipes	50,632.08
PMO	93	Leando Scatliffe	Nottingham Estate, Installation of PVC Water Pipes	56,471.41
PMO	94	Road Side Equipment Servs	A.O. Shirley Rec. Grounds - Cleaning Rubberised Track	24,000.00
PMO	95	Quality Cutting Landscaping	A.O. Shirley Grounds - Grass Cutting Services	16,500.00
PMO	97	BRBS Ltd.	Noel Lloyd P A M Park- Cleaning Bathroom	11,415.00
PMO	98	Shark's Enterprises Ltd	Virgin Gorda, Nail Bay, Repairs to Look-Out Site	12,000.00
PMO	Total			<u>1,827,521.52</u>

MOF	1	Al's Marine Services Ltd.	Carrot Bay Post Office Air Conditioning Works	17,062.45
MOF	2	Ground Works BVI	Road Town, Relocate Royal Palms/Create Green Areas	84,125.00
MOF	3	Road Side Equipment Servs	Bush Cutting at Paul Wattlely Drive & Russell Hill 2010	19,947.00
MOF	4	BVI Gardening & Landscaping	Road Town, Maintenance of Plants In Areas Specified	21,600.00
MOF	5	BVI Gardening & Landscaping	Road Town, Beautification, Wickham's Cay	37,500.00
MOF	6	Caribbean Basin Enterprises	Wickhams Cay Park Lights Near Scotia Bank North	41,019.98
MOF	7	DDG Studio	Willard Wheatley Primary - Design/Layout Work	11,500.00
MOF	8	KM Construction	Eileen Parsons Residence - Retrofitting of House	52,849.00
MOF	9	Moose Construction	Greenland Recreational Park - Lighting Works	92,127.30
MOF	10	KM Construction	Purcell Estate Upgrade & Resurface Basketball Court	42,500.00
MOF	12	BCQS International	New Peebles Hospital Project, Quantity Survey Services	45,000.00
MOF	13	Caribbean Security Limited	Customs and Treasury Security System at West End	17,922.00
MOF	14	M & M Property Maintenance	Frenchman's Cay Road Paving by Reginald Hodge	10,592.43
MOF	15	KAT Building Group	Postal Counters Construction and Installation	16,783.39
MOF	16	Greenland Construction Co.	Greenland Field Rehabilitation-Irrigation Works	86,598.33
MOF	17	J & T Plumbing/Maintenance	Greenland Field Rehabilitation-Multi Flow Drainage	67,030.61
MOF	18	JAK General Contractor	Greenland Field Rehabilitation - Court Surfaces	53,641.79
MOF	19	NGP Electrics	Greenland Field Rehabilitation-Lighting Works	71,563.40
MOF	20	Paskelly Construction Co	Long Look Roof Renovations at Eda Lettsome Residence	58,119.16
MOF	21	Anthony Bobb & Associates	Horsepath Retaining Wall by Irvine Scatliffe Residence	13,419.93
MOF	22	Jerome Frett Consulting Eng.	Greenland Field Project Supervising Works For Phase 1	19,500.00
MOF	23	B's Landscaping	Greenland Field Rehabilitation - Field Works	84,363.04
MOF	24	Tiger Construction	Willard Wheatley Primary School, Temp. Staff Room	32,226.73

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MOF	25	Bio-Safe Treatment & Septic	Willard Wheatley Primary School, Sewerage Solutions	95,887.51
MOF	26	Franklyn Dailey	Road Town, Beautification Works -Wickhams Cay	55,030.00
MOF	27	Franklyn Dailey	Road Town, Landscaping Works Near The Court House	37,955.00
MOF	28	Jerome Lettsome	Beef Island Bus Stop Facility - Prototype	11,013.84
MOF	29	Granville Blyden	Joes Hill Bus Stop Facility- Prototype	11,013.84
MOF	30	KM Construction	Eileen Parsons Residence - Painting Works	29,500.00
MOF	31	Wolvaad Corporation Ltd	Long Look Road Paving by Doris Penn	29,372.84
MOF	32	Franklyn Dailey	Road Town, Maintenance of Plants by Elmore Stoutt HS	21,600.00
MOF	Total			<u>1,288,364.57</u>
NRL	1	S&P Construction & Welding	Purcell Community Centre - Metal Railing and Gate	41,039.00
NRL	2	Jose Miguel Arias-Matos	Greenhouse Project - Agronomist Services	70,000.00
NRL	3	Terrence Malone	Johnson Ghut Project - Roadway & Culverts Phase 3-A	98,169.31
NRL	4	Alcedo Hodge Building Dev.	Johnson Ghut Project - Roadway & Culverts Phase 3-B	99,998.36
NRL	5	C&E Construction	Johnson Ghut Project - Roadway & Culverts Phase 3-C	96,926.84
NRL	6	Mirsand Town Planning	Greenhouse Project - Supervision, Q-S & Engineering	100,000.00
NRL	7	Mirsand Town Planning	Johnson Ghut Project - Designing and Supervision	35,830.80
NRL	Total			<u>541,964.31</u>
MEC	1	Gurvin and Janet Stoutt	Residential Rental For Ian Turner	93,600.00
MEC	2	CBE Engineering	Project Management Services For Schools	98,500.00
MEC	3	Ian Turner	Consultant For Her Majesty's Prison	96,000.00
MEC	4	Charles Wheatley	Consultant For High School, Accreditation	96,000.00
MEC	5	Alvin Hodge	West End, Benjamin Romney Park Parking Lot B	38,229.75
MEC	6	Kade Potter	West End, Benjamin Romney Park Parking Lot A	39,914.00
MEC	7	KM Construction	West End, & Capoons Bay, Resurface Basketball Courts	81,000.00
MEC	8	Caribbean Broadcast Network	Let's Get It TV Programme	36,000.00
MEC	10	KM Construction	Huntums Ghut & Cane Garden Bay Basketball Courts	69,525.00
MEC	11	WDMO Group Limited	Robinson O'neal PS Playground Design/Supervision	24,514.66
MEC	12	SMART KIDS	Ebenezer Thomas PS, Playground Equipment	79,552.56
MEC	14	Infinite Solutions	Servicing Photocopier in The Ministry of Education	2,000.00
MEC	15	Belsadys Donovan	Reading Specialist-Isabella Morris & Ivan Dawson PS	30,000.00
MEC	16	Sailon (BVI) Ltd	Sailing Activities For The Young People	100,000.00
MEC	17	Rheudel Samuel O'Neal	Robinson O'neal PS Playground Repair & Maintenance	15,500.00
MEC	18	Eric's Trucking/Construction	Robinson O'neal PS Playground Repair & Maintenance	20,881.00
MEC	19	F- Construction	Robinson O'neal PS Playground Repair & Maintenance	17,800.00
MEC	20	Enchantment Holdings	Robinson O'neal PS Playground Repair & Maintenance	22,440.00
MEC	21	SA Architect	Project Management Services - Recreation Grounds	73,800.00
MEC	22	Tandem Development	West End, Benjamin Romney Park Landscaping Works	84,425.00
MEC	23	Isaac's Landscaping & Mtnc	West End, Benjamin Romney Park Landscaping Works	75,310.00
MEC	24	Wayne Robinson	West End, Basketball Court Wall Remedial Works	12,952.00
MEC	25	KM Construction	Isabella Morris Primary -Resurfacing Basketball Court	42,500.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MEC	26	Moose Construction	Willard Wheatley Primary School, Roof Repairs	27,036.50
MEC	27	Caribbean Basin Enterprises	West End, Benjamin Romney Park Wastewater Facility	40,333.84
MEC	28	I & S Construction	Isabella Morris Primary School, General Repairs	51,356.00
MEC	29	Caribbean Basin Enterprises	Capoons Bay Field Wastewater Equipment	14,220.00
MEC	30	Cecily Malone	Alternative Education Coordinator	47,704.20
MEC	31	Selwyn L. Vanterpool	Counseling Services to Inmates and Prison Officers	42,762.50
MEC	32	Guardian Surveying Services	Elmore Stoutt High School, Campus Surveying Services	22,000.00
MEC	33	JBF Construction	Greenland Playing Field Landfill	45,000.00
MEC	34	Caribbean Security Limited	Her Majesty's Prison In Balsam Ghut - Metal Detector	29,485.00
MEC	35	Jerome Frett Consulting Eng.	Carrot Bay Park - Civil Designs	14,000.00
MEC	36	Caribbean Broadcast Network	Primary-Five Review Series Broadcast	12,500.00
MEC	37	KM Construction	Enid Scatliffe Primary School, Replacing Windows	55,275.00
MEC	38	Drakes Traders Ltd.	Enid Scatliffe Primary School, Providing Windows	44,985.00
MEC	39	Quality Air Condition	Jost Van Dyke Primary School, Air-conditioning Units	21,725.00
MEC	40	Caribbean Homes & Design	Ivan Dawson Primary School, Resource Centre Repairs	19,884.00
MEC	42	Ogan Baronville Construction	Road Town, Band Stand, Roof Repairs	15,282.26
MEC	43	Qwomar Construction	Department of Youth Affairs and Sports Re-Tiling	44,072.62
MEC	44	SMART KIDS	Isabella Morris Primary, Provide Playground Equipment	59,500.00
MEC	45	CBB Enterprises Ltd.	Carrot Bay Park Renovations & Improvement	57,944.91
MEC	46	Alvin Hodge	Capoons Bay Playing Field - External Works	21,500.00
MEC	47	Wayne Robinson	Capoons Bay Playing Field - Mail Box	33,018.00
MEC	48	Kade Potter	Capoons Bay Playing Field Dug Out	41,881.40
MEC	49	Bernard Smith	Capoons Bay Playing Field Message Board	16,818.00
MEC	50	Drakes Traders Ltd.	Robinson O'neal Primary School, - Providing Windows	24,409.00
MEC	51	Ikemba	West End, Benjamin Romney Park Statue	36,000.00
MEC	53	Lil Bits Construction	Claudia Creque Educational Centre Air-Condition Units	19,800.00
MEC	54	Cooper's Architectural	Elmore Stoutt HS, Architectural Services	96,400.00
MEC	55	Kade Potter	West End, Rawleigh Well Restoration	33,924.00
MEC	56	Alvin Hodge	West End, Rawleigh Well Side Walk and Swail Drain	33,682.50
MEC	57	New Solution Engineering	Ivan Dawson PS, Waste Disposal Lift Station	27,477.27
MEC	58	Roystin Harrigan	Robinson O'neal Primary School,- Replacing Windows	36,000.00
MEC	59	Isaac's Landscaping & Mtnce	Leonora Delville PS & Isabella Morris PS Beautification	28,190.00
MEC	60	KM Construction	West End, and Sea Cow's Bay Basketball Courts Works	42,950.00
MEC	61	KM Construction	East End Tennis Court Resurfacing	36,000.00
MEC	62	ADC Construction Company	Yep Foundation Centre - Outdoor Multi Game Court	65,000.00
MEC	63	Wayne Robinson	West End, Benjamin Romney Park - Water Park Equipment	49,800.00
MEC	64	SMART KIDS	West End, Benjamin Romney Park - Water Park Equipment	98,920.00
MEC	65	CBB Enterprises Ltd.	West End, Benjamin Romney Park - Water Park Equipment	88,920.00
MEC	66	Champion Air-Conditioning	Elmore Stoutt High School, Air-Conditioning Units	79,075.00
MEC	67	Quality Air-Condition	Elmore Stoutt High School, Air-Conditioning Units	79,075.00
MEC	68	KM Construction	Elmore Stoutt High School, Renovate to Volleyball Court	98,000.00
MEC	69	Maintenance Services Ltd.	Enis Adams Primary School, Landscaping	59,625.00
MEC	70	Leslie Smith Construction	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MEC	71	Cecil Penn Construction	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	72	Mark Simmonds Construction	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	73	Winston Herbert Construction	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	74	Marcus Lloyd	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	75	Jason Fonseca	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	76	JM Construction Co. Ltd.	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	77	Meridian Construction Co.	Dock at Dead Man's Chest Island	100,000.00
MEC	78	Popeye's Rental Services	Tents, Chairs, Lights, and P.A. System for 11 Nights	70,000.00
MEC	79	G-Unit Construction	Elmore Stoutt High School, Roof Repairs	34,063.00
MEC	80	Ian Turner	Consultant For Development and Training of Prison Staff	96,000.00
MEC	81	Deborah O'Neal	Consultant to Train Teachers & Parents school software	55,488.90
MEC	82	Ellen Erwin	Reading Specialist - Bregado Flax Educational Centre PS	30,000.00
MEC	83	Hugh Blyden	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	84	Allan Penn	Francis Lettsome Primary School The Furniture	23,575.00
MEC	85	Samuel Jones	Furniture For Public Schools	98,446.00
MEC	86	Mark Simmonds Construction	Elmore Stoutt High School, Renovations - Blocks D & E	34,710.72
MEC	87	Naomi Turnbull	Elmore Stoutt High School, Lunch Programme Consultant	8,000.00
MEC	88	Follow-The-Movement	Development and Training of Local Artiste	49,000.00
MEC	89	SMART KIDS	Enid Scatliffe Pre-Primary, Playground Equipment	88,232.00
MEC	90	SMART KIDS	Althea Scatliffe Primary School, Playground Equipment	47,500.00
MEC	91	Drakes Traders Ltd.	Althea Scatliffe Primary School, Providing Windows	30,563.00
MEC	92	KECA Heavy Equipment	Claudia Creque Educational Centre Fencing	94,074.97
MEC	94	JM Construction Co. Ltd.	Enid Scatliffe Pre-Primary School, Wall	75,464.50
MEC	95	Great Mountain Woodworks	Furniture For Various Public Schools	14,200.00
MEC	96	Boynes Welding	Elmore Stoutt High School, Wrought Iron Fencing	98,825.00
MEC	97	E&K Concrete Pumping	Elmore Stoutt H S, Concrete Base For Lunch Tent	99,465.00
MEC	98	Allison Vanterpool	Elmore Stoutt High School-Concrete Base for Lunch Tent	91,194.00
MEC	99	Samuel Jones	Furniture For Various Public Schools	46,311.75
MEC	100	Infinite Solutions	Security Cameras For Primary Schools	50,792.00
MEC	101	Caribbean Broadcast Network	Let's Get It TV Programme	84,000.00
MEC	102	Gurvin Stoutt	Rent Residential Dwelling In Long Bay, West End	54,600.00
MEC	103	Isaac's Landscaping & Mtnc	Enid Scatliffe Pre-Primary School, Landscaping	48,950.00
MEC	104	Mirsand Town Planning	Alexandrina Maduro PS, Supervising Fence Construction	13,455.40
MEC	105	Gemini Construction	Elmore Stoutt High School, Electrical Works	31,140.00
MEC	106	SMART KIDS	Robinson O'neal Primary School, Playground Equipment	79,500.00
MEC	107	SMART KIDS	Enis Adams Primary School, Playground Equipment	54,100.00
MEC	108	KM Construction	Althea Scatliffe Primary School, Windows Replacement	19,500.00
MEC	109	ET's Construction	Alexandrina Maduro Primary, Yard Improvements	61,028.58
MEC	110	Nicolas Scatliffe Construction	Alexandrina Maduro Primary, Yard Improvements	73,525.42
MEC	111	H & H landscaping	West End, Rawleigh Well in Towers, Landscaping	20,000.00
MEC	113	Michael Clarke/Traders Choice	Elmore Stoutt High School, Providing Doors & Windows	20,622.28
MEC	114	Melinda Wheatley/Windlass	Claudia Creque Edu. Centre Fencing & Roof Repairs	99,940.69
MEC	115	Popeye's Rental Services	Elmore Stoutt Hs, Lunch Programme Tents & Furniture	99,500.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MEC	116	Don Careron	Elmore Stoutt High School, Renovate Computer Lab & Kitchen	44,782.87
MEC	117	Anytime International Enterprise	Elmore Stoutt High School, Lunch vending Stations	13,812.00
MEC	118	Toney & Sons Construction	Elmore Stoutt High School, Renovate Library - Block B	77,561.73
MEC	120	Liburds Electrical Services	Elmore Stoutt High School, Electrical Upgrade - Block B	27,753.25
MEC	122	KM Construction	Elmore Stoutt High School, Student Lockers	14,500.00
MEC	1	Roystin Harrigan	Robinson O'neal Primary School, Maintenance Services	8,400.00
MEC	2	Shark's Enterprises Ltd	Bregado Flax Educational Centre HS Maintenance	9,000.00
MEC	3	Shark's Enterprises Ltd	Bregado Flax Educational Centre PS Maintenance	8,400.00
MEC	4	Rudolph George	Jost Van Dyke Primary School Maintenance	8,400.00
MEC	5	Edrick Chinnery	Transport School Children On Jost Van Dyke	12,000.00
MEC	21	Sesilee Thomas	Transport Public School Children - Long Look East End	9,500.00
MEC	Total			<u>5,669,539.79</u>
MHSD	1	Burhym Electric ltd.	Senior Citizen Centre Electrical Generator at John's Hole	14,254.95
MHSD	2	Victor Creque	Gun Creek Burial Ground Drainage Improvement	53,400.48
MHSD	5	Island Optique Ltd	Rent of Apt at Village Cay Garden For 10 Mths	20,000.00
MHSD	6	KAD Engineers Architects	EE/LL Clinic Construction	87,851.65
MHSD	7	P&N Construction Company	Capoon's Bay Burial Ground Bathroom Construction	89,983.00
MHSD	8	Elite Security & Investigations	Sandy Lane Centre Security Services	53,900.00
MHSD	9	R & S Construction	West End, Community Centre Gym Rubber Tiles	16,027.20
MHSD	10	Edwin Adams	North Sound Community Centre Construction Mgt.	32,000.00
MHSD	11	Deric Leonard Construction	Iris O'neal Clinic Bathrooms	28,427.25
MHSD	13	Island Optique Ltd	Rent of Apt at Village Cay for 2 Mths	4,000.00
MHSD	14	Linda Romney Leue	Rent of Apt at Village Cay for 2 Mths	4,000.00
MHSD	15	Linda Romney Leue	Rent of Apt at Village Cay for 2 Mths	5,400.00
MHSD	16	Milton Creque & Urma Creque	Rent of Apt at Village Cay for 2 Mths	4,000.00
MHSD	17	Colin O'neal & Selina O'neal	Rent of Apt at Village Cay for 2 Mths	4,000.00
MHSD	18	Jaffali Kazembie	Min Health & Social Development Clerk of Works	52,500.00
MHSD	19	Shaina M. Smith	Min Health & Social Development Asst. Project Engineer	84,000.00
MHSD	20	Bennet Smith	Min Health & Social Development Project Engineer	95,000.00
MHSD	1	Tropical Construction	Incinerator Site, Road/Wall/Sedimentation Tank	67,691.66
MHSD	2	Randolph Mactavious	Incinerator Site, Road, Wall, Sedimentation Tank	61,604.30
MHSD	3	Everad Creque	North Sound - Collect Solid Waste - 4 Years	60,000.00
MHSD	4	KM Construction	Incinerator Site, Repair/Replace Door On Old Incinerator	26,800.00
MHSD	5	RC Construction	Incinerator Site, Road & Wall Construction	66,587.79
MHSD	6	Ever Ready Trucking	Jost Van Dyke Collect Solid Waste - 4 Years	60,410.00
MHSD	Total			<u>998,865.53</u>
SWD	5	Ever Ready Trucking	Services As Solid Waste Collection Contractor	60,410.00
SWD	Total			<u>60,410.00</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
SDD	1	Burhym Electric Ltd	Senior Citizen Centre John, Hole Electrical Generator	14,254.95
SDD	2	Clarence Fahie	Beverly Walkins Residence Repairs, Joshiah's Bay	25,925.00
SDD	3	Clarence Fahie	Long Look, Rudence Gordon (Champie) Home Repairs	35,000.00
SDD	Total			<u>75,179.95</u>
ADH	1	B & C Construction	Adina Donovan Home Painting	15,249.43
ADH	Total			<u>15,249.43</u>
MCW	1	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	2	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	3	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	4	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	5	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	6	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	7	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	8	Ricardo Lennard	Anegada, Hammering Hard Coral For The Laying Pipes	41,531.25
MCW	9	V.I. Tech Project Management	EE/LL Sewerage-Maintain Storage Areas	37,350.00
MCW	10	Moose Construction	EE/LL Sewerage Project -Section(1)	56,600.00
MCW	11	Artmart Group Ltd.	EE/LL Sewerage Project -Section(1)	17,648.00
MCW	12	Robert Chalwell	EE/LL Sewerage Project -Section(1)	40,600.00
MCW	13	JAK General Contractor	EE/LL Sewerage Project -Section(2)	48,200.00
MCW	14	Corvin Penn	EE/LL Sewerage Project -Section(3)	65,800.00
MCW	15	Leon and Alan Frett	EE/LL Sewerage Project -Section(4)	28,200.00
MCW	16	Marisol Systems	EE/LL Sewerage Project -Section(5)	40,200.00
MCW	17	Marisol Systems	EE/LL Sewerage Project -Section(6)	30,600.00
MCW	18	W & W Reliable Construction	EE/LL Sewerage Project -Section(7)	21,400.00
MCW	19	Industrial Services Inc	Baughers Bay Water Plant Repairs	57,778.00
MCW	20	Leonard & Associates Security	Baughers Bay Desalination Plant 24 Hr Security	96,000.00
MCW	25	Frank & Gary Smith	EE/LL Sewerage Project -Section(9)	51,600.00
MCW	26	International Construction	EE/LL Sewerage Project -Section(8)	46,600.00
MCW	28	Sprayhill Partners Construction	EE/LL Sewerage - Manhole Covers Etc.	62,700.00
MCW	29	Cliff Williams	EE/LL Sewerage Project Saw Cutting	23,677.00
MCW	31	Adrian Frett	EE/LL Sewerage-Maintain Storage Areas	37,350.00
MCW	32	Thomas Construction	EE/LL Sewerage Project Middle Section (1)	62,700.00
MCW	34	Sprayhill Partners Construction	EE/LL Sewerage Project Middle Section (3)	69,728.00
MCW	35	Wallace Frett	EE/LL Sewerage Project Middle Section (4)	69,540.00
MCW	36	Tiger Construction	EE/LL Sewerage Project Middle Section (5)	65,760.00
MCW	37	JAK Construction	EE/LL Sewerage Project Middle Section (6)	50,100.00
MCW	38	Clarence Fahie	EE/LL Sewerage Project Middle Section (7)	47,220.00
MCW	39	Henry Varlack	EE/LL Sewerage Project Middle Section (7)	40,360.00
MCW	40	Sugar Apple Group	EE/LL Sewerage Project Middle Section (2)	58,860.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MCW	51	RC Construction	Relocation of W&S Inventory ie Pipes, Fittings & Others	69,425.00
MCW	A-7	Industrial Services Inc	Baughers Bay Plant, Supply & Install Pumps	41,298.00
MCW	A-8	Industrial Services Inc	Baughers Bay Plant, Clean system parts & Install Eqpt.	28,972.63
MCW	A-9	Industrial Services Inc	Baughers Bay Plant, Supply & Install Chlorination Eqpt.	12,180.00
MCW	A-10	Systems Engineering Ltd	Drake's Highway- Supervise Installation Pipe Culverts	16,990.00
MCW	A-11	BVI Paving Limited	Road Infrastructure Construction Materials	51,720.00
MCW	A-18	JACA & Sierra Testing Labs	Blackburn Highway and Road Town, Test Boring	21,860.00
MCW	A-19	JACA & Sierra Testing Labs	Testing Pipes For Strength	5,975.00
MCW	A-21	STO Enterprises	Pockwood Pond - Concrete Culvert Drain Pipes	98,000.00
MCW	A-22	STO Enterprises	Pockwood Pond - Concrete Culvert Pipes for Drainage	3,500.00
MCW	A-23	STO Enterprises	Cane Garden Bay - Concrete Culvert Pipes for Drainage	50,250.00
MCW	A-29	D&C Construction	VG - Supervise Construction - Road Work and Walls	69,022.83
MCW	A-30	Shane Winter	Havers -Supervise Construction - Retaining Walls & Road	15,420.60
MCW	A-31	Reliable Online Services	Purchase 50 Curb Boxes	66,748.00
MCW	A-32	Mc Lloyd Walters	Design & Cost - East End Road Drainage & Reconstruction	38,000.00
MCW	A-33	Shane Winter	Hannahs - Supervise Construction -Retaining Wall & Road	12,635.36
				<u>2,080,099.67</u>
WSD	1	Herbert Francis	Cleaning W&S Compound	33,800.00
WSD	20	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
WSD	21	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
WSD	22	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
WSD	Total			<u>123,800.00</u>
PWD	1	Radley Stevens	Nail Bay to North Sound Road Paving	17,566.94
PWD	2	Victor Creque	Nail Bay to North Sound Road Paving	17,566.94
PWD	3	Victor Stevens	Nail Bay to North Sound Road Paving	17,566.94
PWD	4	Deric Leonard	Nail Bay to North Sound Road Paving	17,566.94
PWD	5	The Yard Construction	Nail Bay to North Sound Road Paving	17,566.94
PWD	6	Danley Rhymer	Cane Garden Bay Road Paving by Patricia Rhymer	23,792.75
PWD	7	Charles Ernest Rymer	Cane Garden Bay Road Paving by Patricia Rhymer	48,086.91
PWD	8	Claude George	Todman Estate Road Paving by Edith Hodge	33,251.45
PWD	9	Elroy Franklyn	Sea Cows Bay Road Paving by Robert Phillip	28,969.31
PWD	10	Calvert Andrew	Huntum's Ghut Road by Jehovah's Kingdom Hall	34,216.81
PWD	11	K & S Construction	Huntum's Ghut Road by Jehovah's Kingdom Hall	17,946.38
PWD	12	Felipe Smith	Sea Cows Bay Road Paving by Walter Davis	61,221.23
PWD	13	Shane Winter	Sea Cows Bay Harbour Development-Supply Sheet Piles	96,666.70
PWD	14	E & K Concrete Pumping	Sea Cows Bay Harbour Development-Supply Sheet Piles	96,666.70
PWD	15	Termac Construction	Sea Cows Bay Road Paving by Kelvin Bloice	44,611.20
PWD	16	John Cromwell Forbes	Sea Cows Bay Road Paving by PersiaTobin	63,558.83
PWD	17	Dwayne Lennard	Nail Bay to North Sound Road Paving	17,566.94
PWD	18	Allen George	Nail Bay to North Sound Road Paving	17,566.94
PWD	19	Alford Maduro	Trim & Clean Mayaba to Roosevelt Harrigan Shop	9,236.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	20	Humphrey Allen Lettsome	Trim & Clean Feeder Road East End Area	12,731.00
PWD	21	Howard Matthias	Trim & Clean Feeder Roads Sea Cows Bay Area	6,075.00
PWD	22	Perry Leonard	Trim & Clean Feeder Roads Fortuna Ghut Area	15,434.00
PWD	23	Melvin Christopher	Trim & Clean Feeder to Kato Parson	7,882.00
PWD	24	Phil Vanterpool	Trim & Clean Main Road On Anegada.	5,905.20
PWD	25	Arnold Smith	Trim & Clean Belle Vue Feeder Roads	5,720.00
PWD	26	Warren Smith	Trim & Clean Long Trench to Purcell	3,520.00
PWD	27	Wildred Benders	Trim & Clean Anegada Roadsides	5,905.20
PWD	28	F-Construction	Nail Bay to North Sound Road Paving	17,566.94
PWD	29	Claude George	Brewer's Bay Road Paving by Community Centre	36,801.64
PWD	30	Kenneth Fraser	Nibbs Estate Road Paving by Carmen Mathias	44,421.40
PWD	31	RC Construction	Sea Cows Bay Extend Wall by Connor's Laundromat	32,699.56
PWD	32	Rhudel Samuel O'Neal	Nail Bay to North Sound Road Paving	17,566.94
PWD	33	Hubert Akeem Lennard Jr	Nail Bay to North Sound Road Paving	17,566.94
PWD	34	M & E Mega Construction	Nail Bay to North Sound Road Paving	17,566.94
PWD	35	Cromwell Vanterpool	Nail Bay to North Sound Road Paving	17,566.94
PWD	36	Hubert Lennard	Nail Bay to North Sound Road Paving	17,566.94
PWD	37	Clifford Henley/Ishmael Hodge	Trim & Clean Roads Horsepath/Huntums Ghut Area	5,291.00
PWD	38	Vernon Smith	Trim & Clean Feeder Roads In Sea Cows Bay	13,242.00
PWD	39	James Penn	Trim & Clean Feeder Roads In Long Look	5,490.00
PWD	40	Dennis Callwood	Trim & Clean Road In West End Area	6,442.00
PWD	41	Reginald Smith	Trim & Clean Roads In Brewers Bay Area	9,655.00
PWD	42	Rufus Dawson	Trim & Clean Bound Tree to Mcnamara	9,400.00
PWD	43	Bernard Fraser	Trim & Clean Roads In Sage Mountain Area	4,812.20
PWD	44	Irvy Turnbull	Trim & Clean In Ridge Road Area	9,169.00
PWD	45	Clarence Daniel	Trim & Clean Ridge Road Area	14,042.00
PWD	46	Franklyn Brewley	Trim & Clean Horsepath and Feeder roads	6,176.80
PWD	47	Herman Christopher	Trim & Clean Feeder Roads	7,108.00
PWD	48	Micheal Leonard	Trim & Clean Martin Roads & Luck Hill Areas	9,144.00
PWD	49	James L. Callwood	Trim & Clean Cane Garden Bay/Ballast Bay Area	10,303.20
PWD	50	Allen Cameron	Trim & Clean Road at Romney Park	6,872.00
PWD	51	Glandwell Christopher	Trim & Clean Roosevelt Harrigan's to Bound Tree	5,055.00
PWD	52	Gerald Smith	Trim & Clean Soldier's Hill to Mayaba Junction	11,078.00
PWD	53	William Industrious	Trim & Clean Cane Garden Bay Area	2,720.00
PWD	54	First Sons Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	55	Cecil Penn Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	56	Angelito George Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	57	Sharon George	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	58	Lester Maduro	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	59	Granwell Vanterpool	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	60	John Cromwell Forbes	Sea Cows Bay Retaining Wall by Charles Smith	17,883.42
PWD	61	Artmart Group Limited	East End Retaining Wall by Arthur Potter	27,845.12
PWD	62	Henry Francis	Trim & Clean Meyers to Brewers Bay Area	8,160.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	63	Samuel Williams	Trim & Clean Pleasant Valley Area	12,995.00
PWD	64	Angela Stanley	Trim & Clean Free Bottom Area	6,480.00
PWD	65	C & E Construction	Butu Mountain Retaining Wall by Roxanne Sylvester	41,610.91
PWD	66	Bradley Sylvester	Parham Town Road Paving by Ephraim Penn	68,588.76
PWD	67	Innovative Builders	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	68	Dereck Marshall	Huntum's Ghut (Upper) Retaining Wall & Road	38,157.00
PWD	69	Henry Francis	Mount Healthy Road Paving by Marcia & Steven Payne	23,336.26
PWD	70	Elmo George	North Sound Road Paving by Clayton Harrigan	34,919.64
PWD	71	Irvin Lennard	Virgin Gorda North Sound Road Paving & Retaining Wall	50,757.32
PWD	72	Alvin Garraway	Mount Healthy Road Paving by Roger Edmonson	58,708.54
PWD	73	T & J Construction	Sea Cows Bay Road Paving by Dwight Clyne	22,296.66
PWD	74	Ronald Beazer	Sea Cows Bay Retaining Wall by Eva Blyden	8,995.30
PWD	75	Vancito Christopher	Canopy For DMV Inspection Lane Pockwood Pond	33,853.27
PWD	76	Randolph Mactavious	Sea Cows Bay Retaining Wall by Eva Blyden	76,801.84
PWD	77	Bee's equipment Rental	Sea Cows Bay Retaining Wall by Eva Blyden	24,472.00
PWD	78	Ifield Hodge	Huntum's Ghut (Upper) Retaining Wall & Road	54,823.72
PWD	79	Abraham Coakley	Jost Van Dyke Road Paving - PWD to Foxy's	30,944.83
PWD	80	C & O Construction	Sea Cows Bay Retaining Wall by Eardley Warner	25,289.52
PWD	81	Donald E. Frett	Nottingham Estate Road Paving by Alcedo Lettsome	38,158.15
PWD	82	S & S Construction	Sea Cows Bay Road Paving by Stephen McMaster	67,018.90
PWD	83	R & L Construction	Nottingham Estate by Brenderly Pickering	21,396.67
PWD	84	Roadside Equipment Services	Cleaning of Heavy Debris & Sweeping Road Town	43,335.68
PWD	85	Urman Callwood	Jost Van Dyke Road Paving Millground to Hatchet Hill-E	33,258.81
PWD	86	Urman Callwood	Jost Van Dyke Road Paving PWD to Foxy's Phase D	30,944.83
PWD	87	Accurate Construction	Road Town Box Drain by of Adina Donovan Home	29,274.86
PWD	88	Accurate Construction	Fat Hogs Bay Road Paving by Ritzel Lettsome.	58,970.16
PWD	89	RC Construction	Pockwood Pond Road Paving by Yvette Samuels	40,543.65
PWD	90	Nehemiah's Construction	Sea Cows Bay Retaining Wall by Cheryl Stroh's	43,252.71
PWD	91	Delta Petroleum	Purchase of Gasoline	22,800.00
PWD	92	Maxima One Trading	Front End Backhoe	11,345.00
PWD	93	Blue Water Shipping	Jost Van Dyke Road Paving PWD to Foxy's Taboo	6,900.00
PWD	94	Blue Water Shipping	Jost Van Dyke Paving Millground/Hatchet Hill - Barging	6,900.00
PWD	95	B & B Trucking Services	Horsepath Demolish Fallen Retaining Wall by J Rubaine	18,218.76
PWD	96	PRES-T-Con Limited	Jost Van Dyke Access Road Channel Beam	52,815.00
PWD	97	Ifield Hodge	Turnbull Hill Retaining Wall by Ifield Hodge	45,614.87
PWD	98	Gloria Chinnery Richardson	Jost Van Dyke Road Paving PWD to Foxy's Phase E	30,944.83
PWD	99	International Construction Ltd.	Terrence B. Lettsome Airport, Approach Amenities	48,947.45
PWD	100	Delta Petroleum	Diesel For PWD Stores	11,850.00
PWD	101	Delta Petroleum	Gas & Diesel for Government Vehicles, Virgin Gorda	7,675.00
PWD	102	Delta Petroleum	Gasoline For PWD Stores	22,800.00
PWD	103	Bee's equipment Rental	Sea Cows Bay Demolition & Civil Works	27,314.80
PWD	104	Dereck Selvin Christopher	Sea Cow's Bay Road Rehabilitation- Havers Section A	43,461.26
PWD	105	E & K Concrete Pumping	Sea Cow's Bay Road Rehabilitation- Havers Section B	69,636.64

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	106	John Nibbs Construction	Sea Cows Bay Drainage Solution by Thredfalls	32,923.19
PWD	107	Felipe Smith	Sea Cows Bay Drainage Solution by Thredfalls	27,766.52
PWD	108	Termac Construction	Sea Cows Bay Drainage Solution by Thredfalls	21,353.78
PWD	109	Abraham Coakley	Jost Van Dyke Rehabilitation & Drainage Solution	79,339.98
PWD	110	Wattley's Enterprise	Horsepath Road Paving at by Irvin Meade	22,944.46
PWD	111	Rudolph George	Jost Van Dyke Rehabilitation & Drainage Solution	58,985.00
PWD	112	Rudolph George	Jost Van Dyke Rd Paving Millground to Hatchet Hill-A	38,402.18
PWD	113	Rudolph George	Jost Van Dyke Road Paving PWD to Foxy's Phase C	30,944.83
PWD	114	ET's Construction & Mtn	Baughers Bay Drainage & Road Improvement	79,922.87
PWD	115	Clifton Thomas	Butu Mountain Road Paving by Stewart Hanley Phase 1	29,290.85
PWD	116	Kazemde Farrington	Cane Garden Bay Road Paving by The Jetty Phase 2	28,831.07
PWD	117	Asif Glasgow Backhoe Service	Jost Van Dyke Rehabilitation & Drainage to Access Road	29,610.52
PWD	118	The Yard Construction	Millionaire Rd to Fire Station Covered Drain	28,317.72
PWD	119	Allen Callwood Jr.	Jost Van Dyke Road Paving	33,258.81
PWD	120	Aubrey Freeman	Butu Mountain Road Paving by Stewart Hanley	29,290.85
PWD	121	Henry Francis	Ballast Bay Road Rehabilitation Phase: #1A	47,654.56
PWD	122	D&C Construction	Ballast Bay Road Rehabilitation Phase: #3A	66,748.19
PWD	123	KAT Building Groupe	Ballast Bay Slope Stabilization Phase: #1A	61,293.74
PWD	124	Construction Engineering	Carrot Bay Road Rehabilitation Fortune Ghut Hill	28,813.08
PWD	125	Tandem Development Limited	Carrot Bay Road Rehabilitation Fortune Ghut Hill	44,944.88
PWD	126	JBF Construction	Butu Mountain Road Paving by Stewart Hanley Phase 1	29,290.85
PWD	127	C&M Construction	Ballast Bay Road Rehabilitation Phase: #2A	54,091.00
PWD	128	Allen George Jr.	Virgin Gorda Road Paving by Athley Stevens	15,930.03
PWD	129	Eloy Harrigan	Fahie Hill Retaining Wall by Eloy Harrigan	33,409.11
PWD	130	Delta Petroleum	Gasoline For PWD Stores	23,700.00
PWD	131	Caribbean Basin Enterprises	42" Channelizer Srum W/4-6 EG	8,543.50
PWD	132	Virgin Gorda Security	24 Hr Security For 6 Months at V G Admin Building	53,181.00
PWD	133	Clarence Vanterpool	Ballast Bay Slope Stabilization Phase: #2A	87,164.99
PWD	134	Tiger Construction	East End, Hawks Nest Road Paving Phase 7	64,322.84
PWD	135	P&N Construction	Ballast Bay Slope Stabilization Phase: #3A	95,185.54
PWD	136	Quaker Welding	Parham Town Bridge Repair	10,164.00
PWD	137	Winston Herbert	Horsepath Road Paving by Michael Scatliffe	38,013.42
PWD	138	M.A.C.E. Erectors	Millionaire Road to Fire Station Covered Drain Section 3	36,092.75
PWD	139	First Sons Construction	Millionaire Road to Fire Station Covered Drain Section 2	35,598.48
PWD	140	H.F. Construction	Emmanuel Hill Road Paving by Selese Forbes	29,301.25
PWD	141	C & E Construction	Butu Mountain Road Paving by Lovina Jones-Depeza	52,272.10
PWD	142	C & E Construction	Butu Mountain Retaining Wall/Road Re-Alignment	17,425.38
PWD	143	C & E Construction	Butu Mountain Retaining Wall/Road Re-Alignment	71,529.94
PWD	144	Fraser Incorporate	Sea Cows Bay Road Paving by Marjorie Nibbs	24,308.13
PWD	145	Gemini Construction	Hawk's Nest Road Paving East End-Phase 14	74,319.79
PWD	146	Autland Heavy Equipment	Lambert Estate Road Repairs - Dump Truck For 3 Days	9,900.00
PWD	147	Delta Petroleum	Gasoline For PWD Stores	23,700.00
PWD	148	Delta Petroleum	Diesel For PWD Stores	11,700.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	149	Vekel L'Esperance	Great Mountain Retaining Wall by Joseph Ollivierre	59,721.57
PWD	150	Sendrick Chinnery&Callwood	Jost Van Dyke Road Paving - PWD to Foxy's Phase A	30,944.83
PWD	151	Sendrick Chinnery& Callwood	Jost Van Dyke Road Paving Millground to Hatchet Hill-B	33,258.81
PWD	152	Antonio Martin	Jost Van Dyke Road Paving Millground to Hatchet Hill-F	33,258.81
PWD	153	Wendell Callwood	Jost Van Dyke Road Rehabilitation & Drainage Solution	20,051.63
PWD	154	Alfredo Callwood	Jost Van Dyke Road Paving Millground - Hatchet Hill-D	33,258.81
PWD	155	Shane Winter	Pockwood Pond Road Paving by Claris Pole's	20,229.65
PWD	156	Charles Ernest Rymer	Brewer's Bay Retaining Wall by Ernest Rhymer	25,329.21
PWD	157	C & E Construction	Diamond Estate Road Paving by Lorna Stevens	84,259.29
PWD	158	T & J Construction	Mount Sage Road Paving by Marsha Woodley	19,962.44
PWD	159	Denco Limited	Russell Hill Road Widening by The Methodist Manse	29,641.09
PWD	160	Sodanio Smith	Russell Hill Road Widening by The Methodist Manse	12,895.71
PWD	161	KDSM Trucking & Equipment	Hawk's Nest Road Paving - Civil Works Phase 2	61,743.50
PWD	162	Cecil Penn Construction	Horsepath Retaining Wall & Road by Armenio Scatliffe	71,581.75
PWD	163	Nolan Davis & Susanna Davis	Greenland/Old Plantation Road Paving by Clorice Thomas	99,953.06
PWD	164	D&C Construction	Cane Garden Bay Drainage Solution by Eloise Hodge	86,737.02
PWD	165	W & W Reliable Construction	Hawk's Nest East End Road Paving -Phase 14	64,322.84
PWD	166	C&M Construction	Ballast Bay Retaining Wall by Gwendolee Thomas Sec 1	54,786.58
PWD	167	John Nibbs Construction	Sea Cows Bay Road Paving by Verna Smith,	32,463.18
PWD	168	Winston Herbert	Russell Hill Road Widening by The Methodist Manse	32,873.99
PWD	169	Cecil Penn Construction	Russell Hill Rd Widening by Methodist Manse -Trucking	16,745.38
PWD	170	Darwin Scatliffe	Diamond Estate Road Paving by Lorna Stevens	22,511.25
PWD	171	Ricky's 24 Hr Trucking	Sea Cows Bay Manuel Hill Removal of Fallen Wall	23,610.00
PWD	172	Michael Smith	Duffs Bottom Road Paving by Jacinth Ward	49,632.79
PWD	173	Clement Caul	Virgin Gorda PWD Fuel Pumping Station /Bury Tanks	95,751.19
PWD	174	C & E Construction	Mt. Healthy Road Paving by Deneshar Meade	49,115.01
PWD	175	Eric's Trucking & Construction	Virgin Gorda Rd Paving Petty Pasture by Loren Walters	11,953.45
PWD	176	Godfrey Smith Sr.	Mount Sage Road Paving by Frank Devonish	27,530.08
PWD	177	Rimco Inc.	Repair of PWD Radiator and Related Works	13,498.11
PWD	178	Sugar Apple Group Ltd.	Sea Cows Bay Retaining Wall -Thomas Richardson	23,563.50
PWD	179	Diamond Construction Co	Sea Cows Bay Retaining Wall -Thomas Richardson	51,391.55
PWD	180	CAR Construction Company	Sea Cows Bay Retaining Wall -Thomas Richardson	51,391.55
PWD	181	Marisol Systems	Mount Sage Road Paving by Hawk's Nest- Phase 13	76,424.29
PWD	182	Clarence Fahie	Mount Sage Road Paving by Hawk's Nest- Phase 9	64,322.84
PWD	183	Delta Petroleum	Diesel For PWD Stores	11,700.00
PWD	184	Delta Petroleum	Gasoline For PWD Stores	23,700.00
PWD	185	F-Construction	Virgin Gorda,Black Witch Hole Road Paving	82,529.64
PWD	186	Charles E. Rymer	Ballast Bay Road Paving by Blyden's Residence	44,962.07
PWD	187	Danley Rhymer	Ballast Bay Road Paving by Blyden's Residence Sec 2	50,251.78
PWD	188	Roystin Harrigan	Virgin Gorda, Leverick Bay Road Paving	16,129.10
PWD	189	Harrigan Construction	Virgin Gorda Leverick Bay Road Paving Phase 1	16,129.10
PWD	190	Winston Herbert	Horsepath Retaining Wall by Juanito Rubaine: A-1	30,796.08
PWD	191	Darwin Scatliffe	Horsepath Retaining Wall by Juanito Rubaine: A-2	34,874.27

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	192	Irvin Leonard	Virgin Gorda, The Valley Drainage Solution/ Rd Paving	96,343.09
PWD	193	Delta Petroleum	Diesel For PWD Stores	12,450.00
PWD	194	Delta Petroleum	Gasoline For PWD Stores	24,180.00
PWD	195	Geoffery George	Virgin Gorda North Sound Road Paving by Geoffery	32,725.21
PWD	196	L&S Construction	Horsepath Road Improvement by Juanito Rubaine	71,976.60
PWD	197	Fraser Incorporate Inc.	Pockwood Pond Storm Water Grill Replacement	18,973.05
PWD	198	Fraser Incorporate Inc.	Sea Cows Bay Ghut Rehabilitation at Spring Garden	50,546.18
PWD	199	Danley Rhymer	Cane Garden Bay Road Paving by Claudia Hodge	14,533.24
PWD	200	Dereck Marshall	Russell Hill Rd Widening by Methodist Manse, Trucking	12,895.71
PWD	201	RI-Tech Construction Ltd.	Old Plantation Retaining Wall by Melvina Frett	93,240.74
PWD	202	Autland Heavy Equipment	Old Plantation Retaining Wall by Melvina Frett	20,769.00
PWD	203	Dereck Marshall	Long Trench Road Paving by Margret Hodge: Section 1	50,249.88
PWD	204	Alvin Garraway	Purcell Estate Road Paving by First Impressions School	73,122.18
PWD	205	Winston Herbert	Great Mountain Road Paving by Glen Harrigan	51,080.07
PWD	206	G-Unit Construction	Hope Hill Road Paving by Lorna Tom Section 2	13,905.69
PWD	207	B & B Trucking Services	Horsepath Civil Works/Retaining Wall/Rd by J Rubaine	54,252.86
PWD	208	Tandem Development Limited	Little Apple Bay Drainage Solution	13,282.50
PWD	209	Alvian Creque	Virgin Gorda Leverick Bay Road Paving Labour Cost	16,129.10
PWD	210	Accurate Construction	Long Look Nottingham Retaining Wall by Alcedo Hodge	10,903.15
PWD	211	Moose Construction	East End Shepherd's Hill Rd Paving by Loraine Thomas	23,905.16
PWD	212	Carlton George Corporation	East End Hawks Nest Road Paving Phase 3	61,743.50
PWD	213	Alyssa D. Harrigan	Virgin Gorda North Sound Rd Paving by Henry Harrigan	20,947.83
PWD	214	Caribbean Basin Enterprises	Bitumen to Repair Road On Tortola Public Works	26,550.35
PWD	215	B & Sons Construction	Virgin Gorda South Valley Rd Paving by Barbara Stevens	13,958.59
PWD	216	Godfrey Smith Sr.	Sea Cows Bay Drainage Solution & Road by Porta Ghut	68,649.70
PWD	217	Skelton Quarry Ltd.	Stone For PWD Plant Operation	20,000.00
PWD	218	Caribbean Basin Enterprises	Bitumen Cold Mix to Repair Road On Tortola PWD	29,700.00
PWD	219	Delta Petroleum	Gasoline and Diesel VG PWD	8,270.00
PWD	220	Ebony & Ivory Concrete Supply	Virgin Gorda Leverick Bay Direct Concrete Supply	53,325.00
PWD	220	RI-Tech Construction Ltd.	Retaining Wall by Melvin Frett	93,240.74
PWD	221	Sylvester Johnson	Sea Cows Bay Retaining Wall by Lurina Leonard	53,427.39
PWD	222	Alvin Garraway	Road Town (Wickhams Cay II) Sidewalk With Drainage	27,074.19
PWD	223	James Todman Construction	Road Town, Retaining Wall by Donald Vanterpool	62,837.15
PWD	224	Sylvester Johnson	Sea Cows Bay Roger Hodge Monument On Softball Field	25,596.59
PWD	225	Kade Potter	Windy Hill Block Wall by Pasha Stoutt	15,658.75
PWD	226	No Limit Construction	Sea Cows Bay Road Paving by Daphne Cox/M Samuels	70,134.82
PWD	227	I.E.S. General Maintenance	Sea Cows Bay Road Paving by Daphne Cox/M Samuels	64,059.14
PWD	228	RC Construction	Sea Cow's Bay Retaining Wall by Everette Byron	81,605.61
PWD	229	Alvin Hodge	West End Road Paving Tower's Jerome Hamm	32,539.48
PWD	230	E & K Concrete Pumping	Mount Sage Retaining Wall by Calvin James	89,752.10
PWD	231	Termac Construction	Mount Sage Road Reinstatement by Calvin James	58,940.55
PWD	232	Roosevelt Barry	Sea Cow's Bay Road Paving by Kenny Augustine	43,858.24
PWD	233	Delta Petroleum	Gasoline For Maintenance of Gov Vehicles	24,180.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	234	Clarence Vanterpool	Harrigan Estate Block Wall by Denley Vanterpool	31,888.12
PWD	235	Ifield Hodge	Huntum's Ghut Retaining Wall by Todman Air-Condition	28,156.37
PWD	236	Tarris Hill Associates Ltd.	East End Retaining Wall & Road by Rite Breeze	61,042.92
PWD	237	Delta Petroleum	Gasoline For PWD Stores	24,180.00
PWD	238	Chemical Unlimited Inc.	Uniform and Work Wear For PWD Workers	21,929.75
PWD	239	Stevens Service Freight	Barge to Transport Truck With Tarris -Tortola to VG	10,000.00
PWD	240	Delta Petroleum	Gasoline For PWD Stores	24,180.00
PWD	241	Delta Petroleum	Diesel For PWD Stores	12,450.00
PWD	242	G-Unit Construction	Johnson's Ghut Concrete Roadway & Culvert Phase 3	97,268.54
PWD	Total			<u>8,351,132.22</u>
PWD	A-1	Delta Petroleum	Gasoline For PWD Stores	17,220.00
PWD	A-2	Anegada Concrete Products	Purchase Concrete For Road Maintenance at Settlement	10,535.00
PWD	A-3	JRL Sales Inc.	Purchase of Line Eraser. Honda Engine for Traffic Unit	8,270.00
PWD	A-4	Delta Petroleum	Gasoline For PWD Stores	8,670.00
PWD	A-5	Caribbean Basin Enterprises	Purchase of Pallets, White Paint, Pallens, Yellow Paint	19,833.34
PWD	A-6	Virgin Gorda Security	Security Service at VG Admin. Building	53,317.00
PWD	A-7	Carib Transportation	Freight Charges Containers From Telstar Industries	21,430.00
PWD	A-8	Skelton Baylot Ltd.	Rental of Land at Fish Bay For Asphalt Plant	18,000.00
PWD	A-9	Delta Petroleum	Gasoline For PWD Stores	17,220.00
PWD	A-10	Tortola Concrete	Purchase of Concrete For General Maintenance Activity	16,600.00
PWD	A-11	BVI Paving Company	Purchase Bitumen Oil	22,988.29
PWD	A-12	LJD - VI Block Ltd	Nails, Blocks, Sand & Steel For PWD Stores	8,423.00
PWD	A-13	Delta Petroleum	Gasoline For PWD Stores	22,800.00
PWD	A-14	Marine Power Service Ltd.	Alternator For VG Admin Complex Generator	14,800.00
PWD	A-15	Skelton Quarry Ltd.	Quarry Waste For Asphalt Plant	33,000.00
PWD	A-16	Jasin Fahie	Paraquita Bay, Excavator For Ghut Maintenance	12,800.00
PWD	A-17	D&B Trucking	Hire of Excavator to Blast Sabbath Hill	19,800.00
PWD	A-18	Delta Petroleum	Gasoline For PWD Stores	22,800.00
PWD	A-19	Delta Petroleum	Diesel For PWD Stores	11,850.00
PWD	A-20	Repair Shack	Services Provided	10,747.00
PWD	A-21	Caribbean Basin Enterprises	Purchase Thermoplastic Material/ Paint/Square Posts	8,827.34
PWD	A-22	Delta Petroleum	Gasoline For PWD Stores	22,800.00
	Total			<u>402,730.97</u>
Grand	Total			<u><u>22,555,335.02</u></u>

Appendix G

PETTY CONTRACTS ISSUED WITH VARIABLE AMOUNTS

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT
PMO	1	Shark's Enterprises Ltd	Virgin Gorda, Airport Runway - Trucking Services	\$150 Per Hour
PMO	2	Dwight Flax	Virgin Gorda, Airport Runway - Trucking Services	\$150 Per Hour
PMO	4	Drill Cliff Ltd	Virgin Gorda, Airport Runway - Blasting Boulders	\$185 Per Hole For 496 Holes
PMO	14	BCQS International	HLSCC Culinary Arts Centre Quantity Surveying/Supervision	\$7,800 Per Mth
HSD	4	Kaletha Henry	National Health Insurance Project Public Relation Services	\$1,500 Per Mth

Appendix H

MAJOR CONTRACTS ISSUED

Min/ Dep	Cnt. No.	Contractor	Contract Description	Contract Amount
Deputy Governor's Office				
DGO	1	Electronic Solutions	Installation of CCTV	308,682.00
DGO	2	Solid Power Boats Inc	Yamaha 300 for Police Department	273,257.00
DGO	3	A. H. Parker & Sons	Inflatable for Police Department	170,061.94 *
DGO Total				<u>752,000.94</u>
* Amount Converted from Pound Sterling				
Police Department				
POL	1	DNA Labs International	Create and Maintain Forensic and DNA Database	500,000.00
POL Total				<u>500,000.00</u>
Department of Human Resources				
DHR	R289	KPMG BVI Limited	Job analysis of the Public Service	300,000.00
DHR Total				<u>300,000.00</u>
Premier's Office				
PMO	1	STO Enterprising Ltd	Construction Stadium at AO Shirley Grounds	1,082,995.00
PMO	2	Tortola Concrete Products	Supply Concrete and materials for Anegada Road Works	1,071,914.00
PMO	3	D & C Construction	Supervise Road Infrastructure Construction on Anegada	252,689.06
PMO	4	Anegada Concrete Products	Supply Concrete for Anegada Road Works	500,346.00
PMO	5	Sandwise Ltd	Re-development of the Red Bay Fisherman's Dock	776,030.00
PMO	6	Block Marine Construction	EE Harbour Development Design / Dock Construction	425,000.00
PRM Total				<u>4,108,974.06</u>
Ministry of Finance				
MOF	1	James Todman Construction	Building Envelope & external at New Peebles Hospital	4,174,444.22
MOF	2	James Todman Construction	Internal Fit Out Works at New Peebles Hospital	30,808,870.88
MOF Total				<u>34,983,315.10</u>
MNRL	1	WDMO	Construction of Bathroom at the Top of the Baths	254,375.90
MNRL Total				<u>254,375.90</u>
Ministry of Education and Culture				
MEC	1	STO Enterprises	Architectural Services for Elmore Stoutt High School	705,000.00
MEC	2	QWOMAR Construction	Construct 2nd floor of Building on Festival Grounds	144,249.80
MEC	2	N.E.E.D.S by Samuel Jones	Furniture for Francis Lettsome Primary School	150,951.00
MEC Total				<u>1,000,200.80</u>

Min/ Dep	Cnt. No.	Contractor	Contract Description	Contract Amount
			MEC Total	<u>1,000,200.80</u>
Ministry of Health and Social Development				
MHDS	1	Deric Leonard Construction	Construct North Sound Community Centre(Lower Level)	<u>630,022.58</u>
			MHDS Total	<u>630,022.58</u>
Solid Waste Department				
SWD	1	RAL Trucking Service	Collection of solid waste on VG	<u>147,847.00</u>
			SW Total	<u>147,847.00</u>
Ministry of Communications and Works				
MCW	1	Enchantment Holding Ltd	Civil Works at Virgin Gorda Airport Project	261,362.69
MCW	2	Virgin Gorda Concrete	Road paving from Fanny Hill leading to Long Bay VG	133,688.00
MCW	3	Ebony & Ivory Concrete	Road paving from Fanny Hill leading to Long Bay VG	374,497.00
MCW	4	Leonards Concrete Products	Supply ready mixed concrete	374,497.00
MCW	5	D & C Construction	Supervise Road Works - Fanny Hill to Long Bay VG	205,461.00
MCW	6	BVI Paving Ltd	Asphalt overlay rehabilitation works	1,970,980.00
MCW	7	JoClaud Enterprises Ltd	Traffic Lights at Pasea Intersection	325,920.00
MCW	R255	Tortola Carpet Sales	Cleaning Carpets Government Complex	<u>185,808.00</u>
			MCW Total	<u>3,832,213.69</u>
			Grand Total	<u>46,508,950.07</u>

Appendix I

SPLIT PROJECTS/CONTRACTS

DEPT	#	CONTRACTOR	Description	Amount
PMO	90	Leon Wells	Anegada Road Paving by Jerry Vanterpool	16,648.90
PMO	91	Melanie Faulkner	Anegada Road Paving by Jerry Vanterpool	16,648.90
				<u>33,297.80</u>
PMO	68	Aubrey M. Levons	Anegada Road Paving by Dotsy Bakery Phase 1	10,588.28
PMO	64	Roger White	Anegada Road Paving by Dotsy Bakery Phase 3	10,588.28
PMO	39	Aubrey Levons	Anegada Road Paving by Dotsy Bakery Phase 4	10,588.28
PMO	35	Kenny Francis	Anegada Road Paving by Dotsy Bakery Phase 5	10,588.28
PMO	65	Jim White	Anegada Road Paving by Dotsy Bakery Phase 6	10,588.28
PMO	34	Launset Smith	Anegada Road Paving by Dotsy Bakery Phase 7	10,588.28
PMO	40	Alicia Roberta Vanterpool	Anegada Road Paving by Dotsy Bakery Phase 8	10,588.28
				<u>74,117.96</u>
PMO	41	Gregory Levons	Anegada Road Paving by Flash of Beauty Phase 1	11,149.25
PMO	37	Rondel Smith	Anegada Road Paving by Flash of Beauty Phase 2	11,149.25
PMO	46	Marsha Wheatley	Anegada Road Paving by Flash of Beauty Phase 3	11,149.25
PMO	42	Melvin Vanterpool	Anegada Road Paving by Flash of Beauty Phase 4	11,149.25
PMO	43	Shirley Evans	Anegada Road Paving by Flash of Beauty Phase 5	11,149.25
PMO	75	Clinton Vanterpool	Anegada Road Paving by Flash of Beauty Phase 6	11,149.25
PMO	69	Phillis Vanterpool	Anegada Road Paving by Flash of Beauty Phase 7	11,149.25
PMO	71	Darvin Potter	Anegada Road Paving by Flash of Beauty Phase 8	11,149.25
PMO	55	Melinda Wheatley	Anegada Road Paving by Flash of Beauty Phase 9	11,149.25
PMO	72	Keathly Charles	Anegada Road Paving by Flash of Beauty Phase 10	11,149.25
PMO	29	Daniel Vanterpool	Anegada Road Paving by Flash of Beauty Phase 11	11,149.25
PMO	70	Willis Wheatley	Anegada Road Paving by Flash of Beauty Phase 12	11,149.25
PMO	84	James White	Anegada Road Paving by Flash of Beauty Phase 13	11,149.25
PMO	52	Angela Wheatley	Anegada Road Paving by Flash of Beauty Phase 14	11,149.25
PMO	44	Lenia Smith	Anegada Road Paving by Flash of Beauty Phase 16	11,149.25
PMO	78	Neville Vanterpool	Anegada Road Paving by Flash of Beauty Phase 17	11,149.25
PMO	66	Coy Levons	Anegada Road Paving by Flash of Beauty Phase 18	11,149.25
PMO	28	Alex Varlack	Anegada Road Paving by Flash of Beauty Phase 19	11,149.25
PMO	80	Phil Vanterpool	Anegada Road Paving by Flash of Beauty Phase 20	11,149.25
PMO	49	Alred Smith	Anegada Road Paving by Flash of Beauty Phase 21	11,149.25
PMO	47	Don Vanterpool	Anegada Road Paving by Flash of Beauty Phase 22	11,149.25
PMO	56	George Smith Jr.	Anegada Road Paving by Flash of Beauty Phase 23	11,149.25
PMO	48	Lorraine Wheatley	Anegada Road Paving by Flash of Beauty Phase 24	11,149.25
PMO	27	Lionel Smith	Anegada Road Paving by Flash of Beauty Phase 25	11,149.25
PMO	81	Liston Potter	Anegada Road Paving by Flash of Beauty Phase 26	11,149.25
PMO	53	William Vanterpool	Anegada Road Paving by Flash of Beauty Phase 28	11,149.25

DEPT	#	CONTRACTOR	Description	Amount
PMO	59	Lawrence Wheatley	Anegada Road Paving by Flash of Beauty Phase 29	11,149.25
PMO	67	Jerry Vanterpool	Anegada Road Paving by Flash of Beauty Phase 30	11,149.25
PMO	50	Yvonne JnoMarie	Anegada Road Paving by Flash of Beauty Phase 31	11,149.25
				323,328.25
PMO	86	Kenneth Faulkner	Anegada Road Paving by Jim White's House Phase 1	11,257.81
PMO	85	Everad Faulkner	Anegada Road Paving by Jim White's House Phase 2	11,257.81
PMO	60	Eric Wheatley Jr	Anegada Road Paving by Jim White's House Phase 3	11,257.81
PMO	82	Wilford Faulkner	Anegada Road Paving by Jim White's House Phase 4	11,257.81
PMO	79	Rudolph Francis	Anegada Road Paving by Jim White's House Phase 5	11,257.81
PMO	54	Damon Wheatley	Anegada Road Paving by Jim White's House Phase 6	11,257.81
PMO	36	Egbert Wheatley	Anegada Road Paving by Jim White's House Phase 7	11,257.81
PMO	31	Dean Wheatley	Anegada Road Paving by Jim White's House Phase 9	11,257.81
PMO	62	Makeiba Faulkner	Anegada Road Paving by Jim White's House Phase 10	11,257.81
PMO	87	Kenneth Faulkner Jr.	Anegada Road Paving by Jim White's House Phase 11	11,257.81
PMO	63	Sidney Wheatley	Anegada Road Paving by Jim White's House Phase 12	11,257.81
PMO	32	Julian Vanterpool	Anegada Road Paving by Jim White's House Phase 13	11,257.81
PMO	38	Darvin Potter	Anegada Road Paving by Jim White's House Phase 14	11,257.81
PMO	45	Darlene Penn	Anegada Road Paving by Jim White's House Phase 15	11,257.81
PMO	57	George Smith	Anegada Road Paving by Jim White's House Phase 16	11,257.81
PMO	30	Eric Wheatley Jr	Anegada Road Paving by Jim White's House Phase 17	11,257.81
PMO	58	Bellanseta Creque	Anegada Road Paving by Jim White's House Phase 18	11,257.81
PMO	51	Ernest Faulkner	Anegada Road Paving by Jim White's House Phase 19	11,257.81
PMO	33	Lisa Vanterpool	Anegada Road Paving by Jim White's House Phase 20	11,257.81
PMO	73	Wendell Creque	Anegada Road Paving by Jim White's House Phase 21	11,257.81
PMO	61	Lauren Creque	Anegada Road Paving by Jim White's House Phase 22	11,257.81
				236,414.01
PMO	88	Tieka Creque	Anegada Road Paving by Norman Cottages Phase 1	11,149.25
PMO	89	Stephanie Faulkner	Anegada Road Paving by Norman Cottages Phase 2	11,149.25
PMO				22,298.50
PMO	25	J & J Construction	District 2 Basketball Court - Earth Works & Footing	46,131.60
PMO	26	Larry Adams	District 2 Basketball Court- Floor Slab & Back Wall	99,713.24
				145,844.84
PMO	5	Kerry Thomas	Nottingham Estate, Installation of PVC Water Pipes	42,902.10
PMO	6	Roy Penn	Nottingham Estate, Installation of PVC Water Pipes	41,322.40
PMO	7	LDK Heavy Equipment Ltd	Nottingham Estate, Installation of PVC Water Pipes	41,678.40
PMO	18	Ted Rabsatt	Nottingham Estate, Installation of PVC Water Pipes	47,342.12
PMO	19	Accurate Construction	Nottingham Estate, Installation of PVC Water Pipes	52,210.23

DEPT	#	CONTRACTOR	Description	Amount
PMO	20	K & M Construction	Nottingham Estate, Installation of PVC Water Pipes	51,924.67
PMO	21	Michael Potter	Nottingham Estate, Installation of PVC Water Pipes	49,887.63
PMO	22	R & L Construction	Nottingham Estate, Installation of PVC Water Pipes	50,068.48
PMO	23	Nolan & Susanna Davis	Nottingham Estate, Installation of PVC Water Pipes	50,068.48
PMO	92	P & P Construction	Nottingham Estate, Installation of PVC Water Pipes	50,632.08
PMO	93	Leando Scatliffe	Nottingham Estate, Installation of PVC Water Pipes	56,471.41
				<u>534,508.00</u>
MOF	8	KM Construction	Eileen Parsons Residence - Retrofitting of House	52,849.00
MOF	30	KM Construction	Eileen Parsons Residence - Painting Works	29,500.00
				<u>82,349.00</u>
MOF	9	Moose Construction	Greenland Recreational Park - Lighting Works	92,127.30
MOF	16	Greenland Construction Co.	Greenland Field Rehabilitation-Irrigation Works	86,598.33
MOF	17	J & T Plumbing & Maintenance	Greenland Field Rehabilitation-Multi Flow Drainage	67,030.61
MOF	18	JAK General Contractor	Greenland Field Rehabilitation - Court Surfaces	53,641.79
MOF	19	NGP Electrics	Greenland Field Rehabilitation-Lighting Works	71,563.40
MOF	22	Jerome Frett Consulting Eng.	Greenland Field Project Supervision of Works For Phase 1	19,500.00
MOF	23	B's Landscaping	Greenland Field Rehabilitation - Field Works	84,363.04
MEC	33	JBF Construction & Hvy Equip	Greenland Playing Field Landfill	45,000.00
				<u>519,824.47</u>
MOF	4	BVI Gardening & Landscaping	Road Town, Maintenance of Plants in Areas Specified	21,600.00
MOF	5	BVI Gardening & Landscaping	Road Town, Beautification, Wickham's Cay	37,500.00
				<u>59,100.00</u>
MOF	26	Franklyn Dailey	Road Town, Beautification Works -Wickhams Cay Central	55,030.00
MOF	27	Franklyn Dailey	Road Town, Landscaping Works Near The Court House	37,955.00
MOF	32	Franklyn Dailey	Road Town, Maintenance of Plants by Elmore Stoutt HS	21,600.00
				<u>114,585.00</u>
NRL	3	Terrence Malone	Johnson's Ghut Project - Roadway & Culverts Phase 3-A	98,169.31
NRL	4	Alcedo Hodge Building Dev.	Johnson's Ghut Project - Roadway & Culverts Phase 3-B	99,998.36
NRL	5	C&E Construction	Johnson's Ghut Project - Roadway & Culverts Phase 3-C	96,926.84
NRL	7	Mirsand Town Planning	Johnson's Ghut Project - Designing and Supervision	35,830.80
PWD	242	G-Unit Construction	Johnson's Ghut Concrete Roadway & Culvert Phase 3CI	97,268.54
				<u>428,193.85</u>

DEPT	#	CONTRACTOR	Description	Amount
MEC	109	ET's Construction	Alexandrina Maduro Primary School, Yard Improvements	61,028.58
MEC	110	Nicolas Scatliffe Construction	Alexandrina Maduro Primary School, Yard Improvements	73,525.42
				<u>134,554.00</u>
MEC	46	Alvin Hodge	Capoons Bay Playing Field - External Works	21,500.00
MEC	47	Wayne Robinson	Capoons Bay Playing Field - Mail Box	33,018.00
MEC	48	Kade Potter	Capoons Bay Playing Field Dug Out	41,881.40
MEC	49	Bernard Smith	Capoons Bay Playing Field Message Board	16,818.00
				<u>113,217.40</u>
PMO	9	D & C Construction	Claudia Creque Primary, Supervise Courtyard/Roof Works	30,000.00
MEC	53	Lil Bits Construction	Claudia Creque Educational Centre Air-Conditioning Units	19,800.00
MEC	92	KECA Hvy Equipment Rental	Claudia Creque Educational Centre Fencing	94,074.97
MEC	114	Melinda Wheatley/Windlass	Claudia Creque Educational Centre Fencing & Roof Repairs	99,940.69
				<u>243,815.66</u>
MEC	97	E&K Concrete Pumping	Elmore Stoutt High School, Concrete Base For Lunch Tent	99,465.00
MEC	98	Allison Vanterpool	Elmore Stoutt High School, Concrete Base For Lunch Tent	91,194.00
				<u>190,659.00</u>
MEC	105	Gemini Construction	Elmore Stoutt High School, Electrical Works	31,140.00
MEC	120	Liburds Electrical Services	Elmore Stoutt High School, Electrical Upgrade to Block B	27,753.25
				<u>58,893.25</u>
MEC	66	Champion Air-Conditioning	Elmore Stoutt High School, Air-Conditioning Units	79,075.00
MEC	67	Quality Air-Condition	Elmore Stoutt High School, Air-Conditioning Units	79,075.00
				<u>158,150.00</u>
MEC	70	Leslie Smith Construction	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	71	Cecil Penn Construction	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	72	Mark Simmonds Construction	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	73	Winston Herbert Construction	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	74	Marcus Lloyd	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	75	Jason Fonseca	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	76	JM Construction Co. Ltd.	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	83	Hugh Blyden	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
MEC	86	Mark Simmonds Construction	Elmore Stoutt High School, Renovations On Blocks D & E	34,710.72
				<u>312,396.48</u>

DEPT	#	CONTRACTOR	Description	Amount
MEC	11	WDMO Group Limited	Robinson O'neal Primary Playground Design/Supervision	24,514.66
MEC	17	Rheudel Samuel O'Neal	Robinson O'neal Primary Playground Repair & Maintenance	15,500.00
MEC	18	Eric's Trucking & Construction	Robinson O'neal Primary Playground Repair & Maintenance	20,881.00
MEC	19	F- Construction	Robinson O'neal Primary Playground Repair & Maintenance	17,800.00
MEC	20	Enchantment Holdings	Robinson O'neal Primary Playground Repair & Maintenance	22,440.00
				<u>101,135.66</u>
MEC	63	Wayne Robinson	West End, Benjamin Romney Park - Water Park Equipt.	49,800.00
MEC	64	SMART KIDS	West End, Benjamin Romney Park - Water Park Equipt.	98,920.00
MEC	65	CBB Enterprises Ltd.	West End, Benjamin Romney Park - Water Park Equipt.	88,920.00
				<u>237,640.00</u>
MEC	22	Tandem Development	West End, Benjamin Romney Park Landscaping Works	84,425.00
MEC	23	Isaac's Landscaping & Mtn	West End, Benjamin Romney Park Landscaping Works	75,310.00
				<u>159,735.00</u>
MEC	6	Kade Potter	West End, Benjamin Romney Park Parking Lot A	39,914.00
MEC	5	Alvin Hodge	West End, Benjamin Romney Park Parking Lot B	38,229.75
				<u>78,143.75</u>
MEC	55	Kade Potter	West End, Rawleigh Well Restoration	33,924.00
MEC	56	Alvin Hodge	West End, Rawleigh Well Side Walk and Swail Drain	33,682.50
MEC	111	H & H landscaping	West End, Rawleigh Well In Towers, Landscaping	20,000.00
				<u>87,606.50</u>
MHSD	1	Tropical Construction	Incinerator Site, Road/Wall/Sedimentation Tank	67,691.66
MHSD	2	Randolph Mactavious	Incinerator Site, Road, Wall, Sedimentation Tank	61,604.30
MHSD	4	KM Construction	Incinerator Site, Repair/Replace Door On Old Incinerator	26,800.00
MHSD	5	RC Construction	Incinerator Site, Road & Wall Construction	66,587.79
				<u>222,683.75</u>
MCW	21	STO Enterprises	Pockwood Pond - Concrete Culvert Pipes for Drainage	98,000.00
MCW	22	STO Enterprises	Pockwood Pond - Concrete Culvert Pipes for Drainage	3,500.00
				<u>101,500.00</u>
MCW	1	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	2	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00

DEPT	#	CONTRACTOR	Description	Amount
MCW	3	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	4	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	5	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	6	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	7	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
MCW	8	Ricardo Lennard	Anegada, Hammering Hard Coral to Lay PVC Pipes	41,531.25
WSD	20	Lawrence Wheatley	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
WSD	21	Berts Trucking & Heavy Eqpt	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
WSD	22	Lil Bits Construction	Anegada, Hammering Hard Coral to Lay PVC Pipes	30,000.00
				341,531.25
MCW	9	V.I. Tech Project Management	East End Long Look Sewerage-Maintain Storage Areas	37,350.00
MCW	10	Moose Construction	East End Long Look Sewerage Project -Section(1)	56,600.00
MCW	11	Artmart Group Ltd.	East End Long Look Sewerage Project -Section(1)	17,648.00
MCW	12	Robert Chalwell	East End Long Look Sewerage Project -Section(1)	40,600.00
MCW	13	JAK General Contractor	East End Long Look Sewerage Project -Section(2)	48,200.00
MCW	14	Corvin Penn	East End Long Look Sewerage Project -Section(3)	65,800.00
MCW	15	Leon and Alan Frett	East End Long Look Sewerage Project -Section(4)	28,200.00
MCW	16	Marisol Systems	East End Long Look Sewerage Project -Section(5)	40,200.00
MCW	17	Marisol Systems	East End Long Look Sewerage Project -Section(6)	30,600.00
MCW	18	W & W Reliable Construction	East End Long Look Sewerage Project -Section(7)	21,400.00
MCW	26	International Construction	East End Long Look Sewerage Project -Section(8)	46,600.00
MCW	25	Frank & Gary Smith	East End Long Look Sewerage Project -Section(9)	51,600.00
MCW	28	Sprayhill Partners Construction	East End Long Look Sewerage - Manhole Covers Etc.	62,700.00
MCW	29	Cliff Williams	East End Long Look Sewerage Project Saw Cutting	23,677.00
MCW	31	Adrian Frett	East End Long Look Sewerage-Maintain Storage Areas	37,350.00
MCW	32	Thomas Construction	East End Long Look Sewerage Project Middle Section (1)	62,700.00
MCW	40	Sugar Apple Group	East End Long Look Sewerage Project Middle Section (2)	58,860.00
MCW	34	Sprayhill Partners Construction	East End Long Look Sewerage Project Middle Section (3)	69,728.00
MCW	35	Wallace Frett	East End Long Look Sewerage Project Middle Section (4)	69,540.00
MCW	36	Tiger Construction	East End Long Look Sewerage Project Middle Section (5)	65,760.00
MCW	37	JAK Construction	East End Long Look Sewerage Project Middle Section (6)	50,100.00
MCW	38	Clarence Fahie	East End Long Look Sewerage Project Middle Section (7)	47,220.00
MCW	39	Henry Varlack	East End Long Look Sewerage Project Middle Section (7)	40,360.00
				1,072,793.00
PWD	186	Charles E. Rymer	Ballast Bay Road Paving by Blyden's Residence	44,962.07
PWD	187	Danley Rhymer	Ballast Bay Road Paving by Blyden's Residence	50,251.78
				95,213.85

DEPT	#	CONTRACTOR	Description	Amount
PWD	121	Henry Francis	Ballast Bay Road Rehabilitation Phase: #1A	47,654.56
PWD	127	C&M Construction	Ballast Bay Road Rehabilitation Phase: #2A	54,091.00
PWD	122	D&C Construction	Ballast Bay Road Rehabilitation Phase: #3A	66,748.19
PWD	123	KAT Building Groupe	Ballast Bay Slope Stabilization Phase: #1A	61,293.74
PWD	133	Clarence Vanterpool	Ballast Bay Slope Stabilization Phase: #2A	87,164.99
PWD	135	P&N Construction	Ballast Bay Slope Stabilization Phase: #3A	95,185.54
				<u>412,138.02</u>
PWD	142	C & E Construction	Butu Mountain Retaining Wall/Road Re-Alignment	17,425.38
PWD	143	C & E Construction	Butu Mountain Retaining Wall/Road Re-Alignment	71,529.94
				<u>88,955.32</u>
PWD	115	Clifton Thomas	Butu Mountain Road Paving by Stewart Hanley	29,290.85
PWD	120	Aubrey Freeman	Butu Mountain Road Paving by Stewart Hanley	29,290.85
PWD	126	JBF Construction	Butu Mountain Road Paving by Stewart Hanley	29,290.85
				<u>87,872.55</u>
PWD	6	Danley Rhymer	Cane Garden Bay Road Paving by Patricia Rhymer	23,792.75
PWD	7	Charles Ernest Rymer	Cane Garden Bay Road Paving by Patricia Rhymer	48,086.91
				<u>71,879.66</u>
PWD	124	Construction Engineering	Carrot Bay Road Rehabilitation Fortune Ghut Hill	28,813.08
PWD	125	Tandem Development Limited	Carrot Bay Road Rehabilitation Fortune Ghut Hill	44,944.88
				<u>73,757.96</u>
PWD	161	KDSM Trucking & Equipment	Hawk's Nest Road Paving - Civil Works Phase 2	61,743.50
PWD	212	Carlton George Corporation	Hawk's Nest Road Paving - Civil Works Phase 3	61,743.50
PWD	134	Tiger Construction	Hawk's Nest East End Road Paving -Phase 7	64,322.84
PWD	182	Clarence Fahie	Hawk's Nest East End Road Paving -Phase 9	64,322.84
PWD	181	Marisol Systems	Hawk's Nest East End Road Paving -Phase 13	76,424.29
PWD	145	Gemini Construction	Hawk's Nest East End Road Paving & Storm Drain -Phase 14	74,319.79
PWD	165	W & W Reliable Construction	Hawk's Nest East End Road Paving -Phase 14	64,322.84
				<u>467,199.60</u>
PWD	157	C & E Construction	Diamond Estate Road Paving by Lorna Stevens	84,259.29
PWD	170	Darwin Scatliffe	Diamond Estate Road Paving by Lorna Stevens	22,511.25
				<u>106,770.54</u>
PWD	95	B & B Trucking Services	Horsepath Demolish Fallen Retaining Wall by J Rubaine	18,218.76
PWD	207	B & B Trucking Services	Horsepath Civil Works/Retaining Wall/Road by J Rubaine	54,252.86

DEPT	#	CONTRACTOR	Description	Amount
PWD	190	Winston Herbert	Horsepath Retaining Wall by Juanito Rubaine: A-1	30,796.08
PWD	191	Darwin Scatliffe	Horsepath Retaining Wall by Juanito Rubaine: A-2	34,874.27
PWD	196	L&S Construction	Horsepath Road Improvement by Juanito Rubaine	71,976.60
				<u>210,118.57</u>
PWD	68	Dereck Marshall	Huntum's Ghut (Upper) Retaining Wall & Road	38,157.00
PWD	78	Ifield Hodge	Huntum's Ghut (Upper) Retaining Wall & Road	54,823.72
				<u>92,980.72</u>
PWD	10	Calvert Andrew	Huntum's Ghut Road by Jehovah's Kingdom Hall	34,216.81
PWD	11	K & S Construction	Huntum's Ghut Road by Jehovah's Kingdom Hall	17,946.38
				<u>52,163.19</u>
PWD	109	Abraham Coakley	Jost Van Dyke Rehabilitation & Drainage Solution	79,339.98
PWD	111	Rudolph George	Jost Van Dyke Rehabilitation & Drainage Solution	58,985.00
PWD	117	Asif Glasgow Backhoe Service	Jost Van Dyke Rehabilitation & Drainage to Access Road	29,610.52
PWD	153	Wendell Callwood	Jost Van Dyke Rehabilitation & Drainage Solution	20,051.63
				<u>187,987.13</u>
PWD	112	Rudolph George	Jost Van Dyke Road Paving Millground to Hatchet Hill-A	38,402.18
PWD	151	S. Chinnery & W. Callwood	Jost Van Dyke Road Paving Millground to Hatchet Hill-B	33,258.81
PWD	119	Allen Callwood Jr.	Jost Van Dyke Road Paving Millground to Hatchet Hill-C	33,258.81
PWD	154	Alfredo Callwood	Jost Van Dyke Road Paving Millground to Hatchet Hill-D	33,258.81
PWD	85	Urman Callwood	Jost Van Dyke Road Paving Millground to Hatchet Hill-E	33,258.81
PWD	152	Antonio Martin	Jost Van Dyke Road Paving Millground to Hatchet Hill-F	33,258.81
PWD	94	Blue Water Shipping	Jost Van Dyke Paving Millground/Hatchet Hill - Barging	6,900.00
				<u>211,596.23</u>
PWD	150	S. Chinnery & W. Callwood	Jost Van Dyke Road Paving PWD to Foxy's Phase A	30,944.83
PWD	79	Abraham Coakley	Jost Van Dyke Road Paving PWD to Foxy's Phase B	30,944.83
PWD	113	Rudolph George	Jost Van Dyke Road Paving PWD to Foxy's Phase C	30,944.83
PWD	86	Urman Callwood	Jost Van Dyke Road Paving PWD to Foxy's Phase D	30,944.83
PWD	98	Gloria Chinnery Richardson	Jost Van Dyke Road Paving PWD to Foxy's Phase E	30,944.83
PWD	93	Blue Water Shipping	Jost Van Dyke Road Paving PWD to Foxy's - Barging	6,900.00
				<u>161,624.15</u>
PWD	118	The Yard Construction	Millionaire Road to Fire Station Covered Drain Section 1	28,317.72
PWD	139	First Sons Construction	Millionaire Road to Fire Station Covered Drain Section 2	35,598.48
PWD	138	M.A.C.E. Erectors	Millionaire Road to Fire Station Covered Drain Section 3	36,092.75
				<u>100,008.95</u>

DEPT	#	CONTRACTOR	Description	Amount
PWD	230	E & K Concrete Pumping	Mount Sage Retaining Wall by Calvin James	89,752.10
PWD	231	Termac Construction	Mount Sage Road Reinstatement by Calvin James	58,940.55
				<u>148,692.65</u>
PWD	201	RI-Tech Construction Ltd.	Old Plantation Retaining Wall by Melvina Frett	93,240.74
PWD	202	Autland Heavy Equipment	Old Plantation Retaining Wall by Melvina Frett	20,769.00
				<u>114,009.74</u>
PWD	159	Denco Limited	Russell Hill Road Widening by Methodist Manse	29,641.09
PWD	160	Sodanio Smith	Russell Hill Road Widening by Methodist Manse	12,895.71
PWD	168	Winston Herbert	Russell Hill Road Widening by Methodist Manse	32,873.99
PWD	169	Cecil Penn Construction	Russell Hill Road Widening by Methodist Manse Trucking	16,745.38
PWD	200	Dereck Marshall	Russell Hill Road Widening by Methodist Manse Trucking	12,895.71
				<u>105,051.88</u>
PWD	106	John Nibbs Construction	Sea Cows Bay Drainage Solution by Thredfalls	32,923.19
PWD	107	Felipe Smith	Sea Cows Bay Drainage Solution by Thredfalls	27,766.52
PWD	108	Termac Construction	Sea Cows Bay Drainage Solution by Thredfalls	21,353.78
				<u>82,043.49</u>
PWD	13	Shane Winter	Sea Cows Bay Harbour Development-Supply Sheet Piles	96,666.70
PWD	14	E & K Concrete Pumping	Sea Cows Bay Harbour Development-Supply Sheet Piles	96,666.70
				<u>193,333.40</u>
PWD	74	Ronald Beazer	Sea Cows Bay Retaining Wall by Eva Blyden	8,995.30
PWD	76	Randolph Mactavious	Sea Cows Bay Retaining Wall by Eva Blyden	76,801.84
PWD	77	Bee's equipment Rental	Sea Cows Bay Retaining Wall by Eva Blyden	24,472.00
				<u>110,269.14</u>
PWD	178	Sugar Apple Group Ltd.	Sea Cows Bay Retaining Wall -Thomas Richardson	23,563.50
PWD	179	Diamond Construction Co	Sea Cows Bay Retaining Wall -Thomas Richardson	51,391.55
PWD	180	CAR Construction Company	Sea Cows Bay Retaining Wall -Thomas Richardson	51,391.55
				<u>126,346.60</u>
PWD	226	No Limit Construction	Sea Cows Bay Road Paving by Daphne Cox/M Samuels	70,134.82
PWD	227	I.E.S. General Maintenance	Sea Cows Bay Road Paving by Daphne Cox/M Samuels	64,059.14
				<u>134,193.96</u>
PWD	103	Bees Equipment	Sea Cow's Bay Road Rehabilitation- Haver's Civil Works	27,314.80
PWD	104	Dereck Selvin Christopher	Sea Cow's Bay Road Rehabilitation- Haver's Section A	43,461.26
PWD	105	E & K Concrete Pumping	Sea Cow's Bay Road Rehabilitation- Haver's Section B	69,636.64
				<u>140,412.70</u>

DEPT	#	CONTRACTOR	Description	Amount
PWD	188	Roystin Harrigan	Virgin Gorda, Leverick Bay Road Paving	16,129.10
PWD	189	Harrigan Construction	Virgin Gorda Leverick Bay Road Paving Phase 1	16,129.10
PWD	209	Alvian Creque	Virgin Gorda Leverick Bay Road Paving Labour Cost	16,129.10
				<u>48,387.30</u>
PWD	1	Radley Stevens	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	2	Victor Creque	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	3	Victor Stevens	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	4	Deric Leonard	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	5	The Yard Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	17	Dwayne Lennard	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	18	Allen George	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	28	F-Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	32	Rheudel Samuel O'Neal	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	33	Hubert Akeem Lennard Jr	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	34	M & E Mega Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	35	Cromwell Vanterpool	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	36	Hubert Lennard	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	54	First Sons Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	55	Cecil Penn Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	56	Angelito George Construction	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	57	Sharon George	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	58	Lester Maduro	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	59	Granwell Vanterpool	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
PWD	67	Innovative Builders	Virgin Gorda, Nail Bay to North Sound Road Paving	17,566.94
				<u>351,338.80</u>

Notes to Appendices

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; PMO – Premier's Office; 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, 2011**

<u>FUND BALANCES</u>			
<u>Consolidated Fund</u>			
Balance B/F	62,202,763	Public Officers Advances	1,652,788
Surplus/Deficit 2011	4,625,354	Other Advances	3,833,185
		Current Accounts	424,357
	66,828,117		5,910,329
<u>Other Funds</u>			
Development Fund	(56,050,117)	Certificates of Deposits & Savings	35,882,286
Contingency	238,470		
Emergency/Disaster Fund	3,669,312		
Transportation Improv Fund	3,794,308		
Car Loan Revolving Fund	715,086		
Debt Service Fund	100,000		
Loan Revolving Fund	100,000		
Pension Fund	6,799,555		
Repairs & Renewal	600,000		
Reserve Fund	7,446,751		
	(32,586,636)		
<u>LIABILITIES</u>			
<u>Current Liabilities</u>			
<u>Deposits</u>			
Postmaster	(47,152)	Cash	
Other Deposits	23,267,980	Cash at Banks	15,669,693
	23,220,828		
	<u>57,462,309</u>		
			15,669,693

Note: This statement does not include the following:-
Public Debt as of 31st December 2011 amounting to US\$113,473,556



GOVERNMENT OF THE VIRGIN ISLANDS
ABSTRACT STATEMENT - 2011

Attachment 2

RECEIPTS	B U D G E T				A C T U A L										
	Budget	Actual	Variance	P A Y M E N T S		Local Revenue	Dev. Aid Grants	Loan	Total	Local Revenue	Dev. Aid & Grants	Loan	Total	Variance	
				Local Revenue	Dev. Aid Grants										Local Revenue
RECURRENT BUDGET															
Import Duties	35,300,000	29,094,196	6,205,804			44,405,200				38,954,727				6,450,473	
Taxes	46,345,000	45,579,881	765,119			39,230,500				38,924,682				305,818	
Licences	12,466,000	9,290,175	3,175,825			21,360,000				19,407,403				1,952,597	
Fines and Forfeitures	600,000	256,325	343,675			11,476,200				10,686,441				789,759	
Fees	16,112,000	12,983,539	3,128,461			43,428,000				42,393,139				1,034,861	
Sales	6,591,000	6,261,692	329,308			32,962,800				33,906,514				(943,714)	
Rental	417,000	1,141,693	(724,693)			36,596,600				36,526,158				70,442	
Royalties	75,000	7	74,993			11,166,000				12,351,394				(1,185,394)	
Investment Income	490,000	381,465	108,535			16,332,300				14,112,355				2,219,945	
Other Government Revenue	169,488,000	182,490,353	(13,002,353)			3,850,200				3,743,258				106,942	
Total Recurrent Revenue	287,884,000	287,479,526	404,474			288,884,000				282,854,171				6,029,829	
CAPITAL BUDGET															
Local Revenue	21,076,200	30,066,000	(8,991,800)			4,075,534				1,892,932				2,189,945	
Loan	0	14,178,887	(14,178,887)			7,565,104				4,851,931				3,087,005	
Grants	0	0	0			3,991,661				2,288,195				7,953,466	
Investment Income	0	28,091	(28,091)			4,560,446				2,051,112				5,105,318	
Revenue Other	0	0	0			7,055,134				6,245,244				806,823	
						12,357,405				96,488,981				90,859,736	
						29,223,392				48,677,343				34,525,162	
Total Development Revenue	21,076,200	44,274,978	(23,198,778)			4,769,501				2,858,720				1,910,781	
Total Recurrent Revenue	287,884,000	287,479,526	404,474			288,884,000				282,854,171				6,029,829	
Grand Total Revenue	308,960,200	331,754,504	(22,794,304)			293,763,501				285,712,342				50,051,162	
OTHER FUNDS:															
Contingency Fund		1,421,095												1,421,095	
Emergency/Disaster Fund		42,942												42,942	
Transportation Improv Network Fund		1,037,159												1,037,159	
Car Loan Revolving Fund		25,774												25,774	
Reserve Fund		1,827,060												1,827,060	
DEPOSITS:															
Postmaster		601,429												601,429	
Other		424,065,614												424,065,614	
INVESTMENTS:															
Certificates of Deposits & Savings		11,010,468												11,010,468	
ADVANCES:															
Current Accounts		46,302												46,302	
Public Officers		1,299,509												1,299,509	
Other		2,278,910												2,278,910	
Total Receipts		775,410,766												775,410,766	
Cash Balance as at 1.1.11		3,404,229												3,404,229	
Grand Total		778,814,994												778,814,994	



