



**2012**

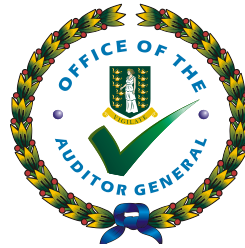
**GOVERNMENT OF THE VIRGIN ISLANDS  
OFFICE OF THE AUDITOR GENERAL**

**REPORT OF THE AUDITOR GENERAL**

**For the year ended 31st December 2012**



GOVERNMENT OF THE VIRGIN ISLANDS



AUDIT  
OFFICE

## REPORT OF THE AUDITOR GENERAL

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For The Year Ended 31 December 2012

"TOWARDS GREATER ACCOUNTABILITY"

**TABLE OF CONTENTS**

Letter to Honourable Minister of Finance	iii
Audit Certificate	iv
Statement of Operations	v
Statement of Assets and Liabilities	vi
Audit Mandate	1
Submission and Transmission of Accounts	2
Financial Instructions	2
Significant Accounting Policies	2
Currency	2
Statement of Assets and Liabilities	2
Consolidated Fund	3-4
Recurrent Revenue	5-9
Recurrent Expenditure	9-15
Development Fund	15-19
Government Contracts	20-21
Development Aid	21-22
Loan Fund	22
Cash and Investments	22-23
Operating Accounts	22
Certificates of Deposits	22-23
Crown Agents Accounts	23
Advances	23-24
Current Accounts	24
Postmaster Deposits	24
Miscellaneous Deposits	25
Other Funds	25-27
Contingencies Fund	25
Emergency Disaster Fund	25-26
Transportation Network Improvement Fund	26
Reserve Fund	26

Pension Fund	26
Debt Service Fund	27
Car Loan Revolving Fund	27
Loan Revolving Fund	27
Repairs and Renewal Fund	27
Suspense Account	27
Public Debt	27-28
Statutory Authorities and Trusts	29-30
Contingent Liabilities	30
Public Accounts Committee	30
Acknowledgements	31
Appendices	32-66

#### **APPENDICES AND ATTACHMENTS**

Appendix	A	Summary of Recurrent Expenditure	32-34
Appendix	B	Actual Expenditure Comparison	35-37
Appendix	C	Supplementary Appropriation Summary	38
Appendix	D	Development Fund Expenditure	39-42
Appendix	E	Schedule of Contingent Liabilities	43
Appendix	F	Petty Contracts	44-57
Appendix	G	Petty Contracts – Variable Amounts	57
Appendix	H	Major Contracts	58
Appendix	I	Split Contracts	59-66



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

**P.O. Box 174, Road Town, Tortola, Virgin Islands**  
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Dr. the Honourable D. Orlando Smith  
Premier and Minister of Finance  
Ministry of Finance  
Road Town, Tortola  
Virgin Islands

15<sup>th</sup> January 2018

Sir,

I forward herewith, my Report on the Accounts of the Government of the Virgin Islands for the year ended 31 December 2012, in accordance with the provisions of Section 109(3) of the Virgin Islands (Constitution) Order 2007.

Sincerely,

---

Amoret Davies  
Ag. Auditor General



**GOVERNMENT OF THE VIRGIN ISLANDS  
STATEMENT OF ASSETS AND LIABILITIES  
AND ABSTRACT STATEMENT - 2012**

**AUDIT CERTIFICATE**

I have examined the Statement of Assets and Liabilities of the Government of the Virgin Islands as at 31 December 2012 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 2012, 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.

A handwritten signature in black ink, appearing to be "Amoret Davies", written over a horizontal line.

Amoret Davies  
Acting Auditor General

15<sup>th</sup> January 2018

GOVERNMENT OF THE VIRGIN ISLANDS  
 STATEMENT OF OPERATIONS  
 AS AT DECEMBER 31, 2012

	31-Dec-12 US\$	31-Dec-11 US\$
<b>REVENUE</b>		
<b>Recurrent Revenue</b>		
Import Duties	31,534,459	29,094,196
Taxes	47,834,695	45,579,881
Licences	9,507,031	9,290,175
Fines and Forfeiture	590,175	256,325
Fees	16,679,930	12,983,539
Sales of Goods and Services	5,788,385	6,261,692
Rental	666,889	1,141,893
Investment Income	335,909	381,465
Other Revenue	186,833,866	182,490,360
<b>Total Current Assets</b>	<b>299,771,339</b>	<b>287,479,526</b>
<b>Non-Recurrent Revenue</b>		
Development Revenue	19,881,256	44,274,978
<b>Total Non-Recurrent Revenue</b>	<b>19,881,256</b>	<b>44,274,978</b>
<b>Total Revenue</b>	<b>319,652,595</b>	<b>331,754,504</b>
<b>EXPENDITURE</b>		
<b>Recurrent Expenditure</b>		
Deputy Governor	40,253,194	38,954,727
Premier's Office	24,561,628	38,924,682
Ministry of Finance	18,998,257	19,407,403
Ministry of Natural Resources & Labour	13,850,662	10,686,441
Ministry of Education & Culture	56,502,165	42,393,139
Ministry of Health & Welfare	35,914,705	33,906,514
Ministry of Communication and Works	43,994,146	36,526,158
Pensions and Gratuities	12,974,960	12,351,394
Public Debt	17,126,422	14,112,355
Miscellaneous	9,429,903	3,743,258
Funds Contribution	30,161,100	31,848,100
<b>Total Recurrent Expenditure</b>	<b>303,767,142</b>	<b>282,854,171</b>
<b>Non-Recurrent Expenditure</b>		
Development Expenditure	41,052,091	39,978,155
<b>Total Non-Recurrent Expenditure</b>	<b>41,052,091</b>	<b>39,978,155</b>
<b>Total Expenditure</b>	<b>344,819,233</b>	<b>322,832,326</b>
<b>Surplus/(Deficit)</b>	<b>(25,166,638)</b>	<b>8,922,178</b>





**STATEMENT OF ASSETS AND LIABILITIES  
 AS AT DECEMBER 31, 2012**

	31-Dec-12 US\$	31-Dec-11 US\$
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalent	49,665,071	46,641,091
Public Officers Advances	1,612,712	1,652,788
Other Advances	1,115,672	3,833,185
Current Accounts	538,806	424,357
Postmaster Receivables	292,121	4,234,418
<b>Total Current Assets</b>	<b>53,224,382</b>	<b>56,785,839</b>
<b>Non-Current Assets</b>		
Investments	51,964,368	35,821,852
<b>Total Non-Current Assets</b>	<b>51,964,368</b>	<b>35,821,852</b>
<b>Total Assets</b>	<b>105,188,750</b>	<b>92,607,691</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Postmaster Deposits	276,988	4,187,266
Other Refundable Deposits	33,982,569	23,267,980
<b>Total Current Liabilities</b>	<b>34,259,557</b>	<b>27,455,246</b>
<b>Non-Current Liabilities</b>		
Bank Overdrafts	10,277,525	30,908,488
<b>Total Non-Current Liabilities</b>	<b>10,277,525</b>	<b>30,908,488</b>
<b>Total Liabilities</b>	<b>44,537,082</b>	<b>58,363,734</b>
<b>Net Assets</b>	<b>60,651,668</b>	<b>34,243,957</b>
Supported by:		
<b>FUND BALANCES</b>		
Consolidated Fund	6,747,123	66,830,592
Development Fund	30,072,960	(56,050,117)
Contingency Fund	-	238,470
Emergency/Disaster Fund	1,101,584	3,669,312
Transport Improvement network Fund	-	3,794,308
Car Loan Fund	664,179	715,086
Public Debt Fund	-	100,000
Loan Fund	-	100,000
Pension Fund	1,000,000	6,799,555
Reserve Fund	21,065,822	7,446,751
Repairs and Renewal Fund	-	600,000
<b>Total Fund Balances</b>	<b>60,651,668</b>	<b>34,243,957</b>



## AUDIT MANDATE

1. The audit of the accounts of the Government of the Virgin Islands for the year ended 31 December 2012 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 2012 were received for audit on 12 January 2017. The final revised copies were received on 21<sup>st</sup> August 2017. 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, Statement of Operations 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 accounting 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 shown above. 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.

**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 \$299,771,337 and incurred expenditure of \$273,606,044. In addition, transfers of \$14,161,100, \$1,000,000 and \$15,000,000 were made to the Development, Pension and Reserve funds respectively. The net result at year's end was a deficit of \$3,995,807. Further adjustments were made to the fund balances that reduced the Consolidated Fund balance at year end. A summary of the Consolidated Fund's activity for 2012 is shown below.

	<b>Budgeted (Including SAP) 2012</b>	<b>Actual 2012</b>	<b>Actual 2011</b>
	\$	\$	\$
<b>Recurrent Activity</b>			
Recurrent Revenue	289,545,000	299,771,337	287,479,526
Less: Recurrent Expenditure	(280,168,000)	(273,606,044)	(251,006,071)
Operating Surplus	<u>9,377,000</u>	<u>26,165,293</u>	<u>36,473,455</u>
<b>Less Contributions to Other Funds</b>			
Development Fund	(20,335,400)	(14,161,100)	(30,068,000)
Pension Fund	(1,000,000)	(1,000,000)	-
Reserve Fund	(15,000,000)	(15,000,000)	(1,780,100)
Total Fund Contributions	<u>(36,335,400)</u>	<u>(30,161,100)</u>	<u>31,848,100</u>
Consolidated Fund Surplus (Deficit)	<u>(26,958,400)</u>	<u>(3,995,807)</u>	<u>4,625,355</u>

**Consolidated Fund Balance**

Balance at 1 January	66,828,117	62,202,762
Operating Surplus (Deficit)	(3,995,807)	4,625,355
Fund Adjustments	(56,085,187)	-
Balance at 31 December	<u>6,747,123</u>	<u>66,828,117</u>

**Fund Adjustments**

13. In 2015, the Ministry of Finance engaged PWC as consultants to (among other things) conduct an assessment of the Treasury's operations with a focus on key internal controls and financial reporting procedures and make relevant recommendations. The Consultants recommended that the reported balances for the Consolidated Fund, Development Fund and other funds be adjusted to their supporting bank balances.

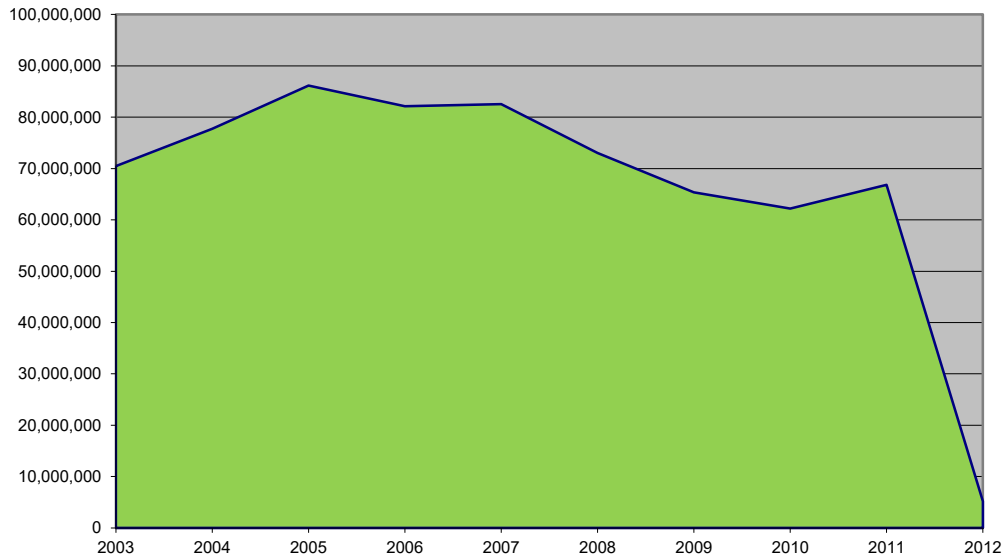
14. The adjustment of \$56,085,187 above represents the implementation of this recommendation for the Consolidated Fund. This amount also includes write-offs of several dormant advances and deposits accounts that had been carried forward in the statements for several years.

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

Year	Surplus/ (Deficit) \$	Consolidated Fund Balance \$
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
2012	(60,808,994)*	6,747,123

\* Comprises of 2012 Operating Loss of (\$3,995,807) and Fund Adjustments of (\$56,085,187)

**Consolidated Fund Activity**



**Diagram No. 1**

**RECURRENT REVENUE**

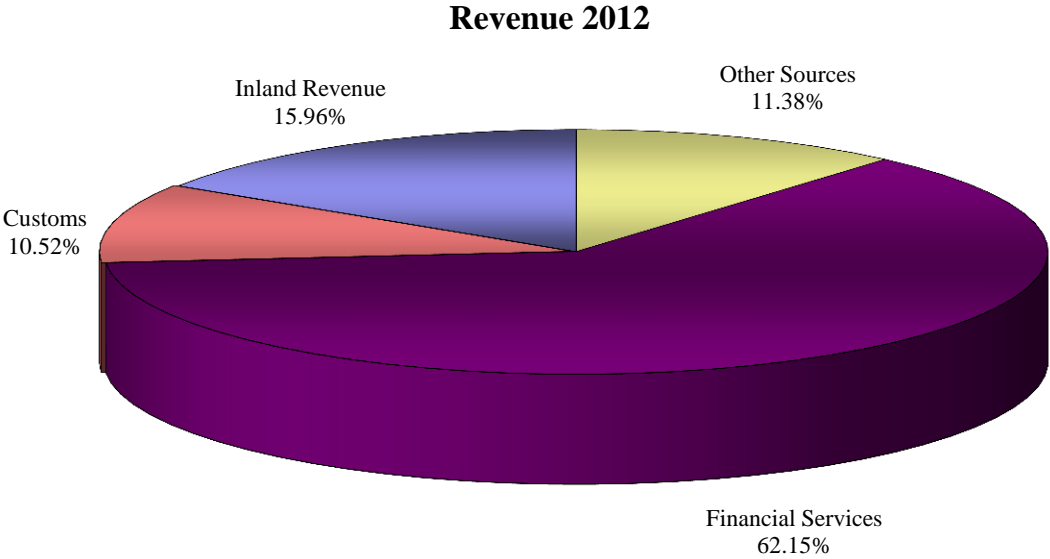
16. The revenue records were examined to assess completeness and accuracy of reported collections. All of the Government's major revenue collection offices and several of the smaller ones now use the electronic online receipting system that is linked to the Treasury Department. This system allows the 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.

17. 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.

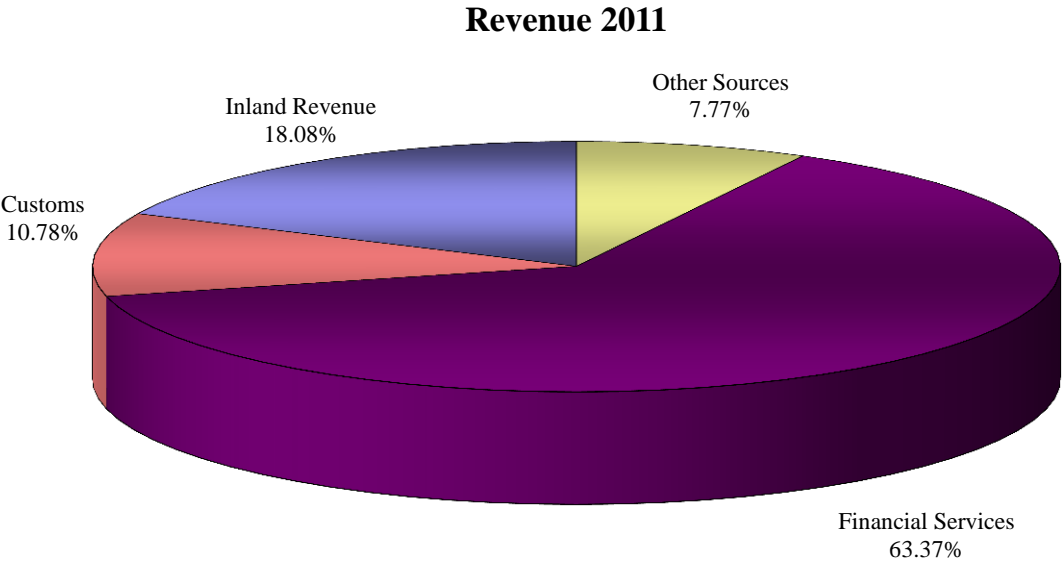
18. Recurrent revenue for 2012 was budgeted at \$289,545,000. Actual collections totalled \$299,771,337, which exceeded the budgeted amount by \$10,226,337 more than 3.52%. Six of the revenue heads met the budgeted allotment in 2012. The excess revenue generated of \$14,215,981 was sufficient to offset the combined shortfall of \$3,989,644. The revenue amounts are shown in the schedule below.

<b>Revenue Sources</b>	<b>Budget 2012</b>	<b>Actual 2012</b>	<b>Excess 2012</b>	<b>(Shortfall) 2012</b>	<b>Actual 2011</b>
Import Duties	30,001,000	31,534,459	1,533,459		29,094,301
Taxes	46,869,000	47,834,695	965,695		45,579,776
Licenses	9,146,000	9,507,031	361,031		9,290,175
Fines, Forfeitures	3,775,000	590,175		(3,184,825)	256,325
Fees	11,858,000	16,679,930	4,821,930		12,983,539
Sales	6,356,000	5,788,385		(567,615)	6,261,692
Rental	783,000	666,889		(116,111)	1,141,893
Royalties	60,000	-		(60,000)	7
Investment Income	397,000	335,909		(61,091)	381,465
Financial Services	180,000,000	186,299,675	6,299,675		182,183,694
Other Govt. Revenue	300,000	534,191	234,191		306,659
	<u>289,545,000</u>	<u>299,771,337</u>	<u>14,215,981</u>	<u>(3,989,644)</u>	<u>287,479,526</u>

19. The diagrams below show the apportionment of revenue collected in 2012 and 2011 by Financial Services, Inland Revenue, Customs and a combination of the remaining departments.



**Diagram No.2**

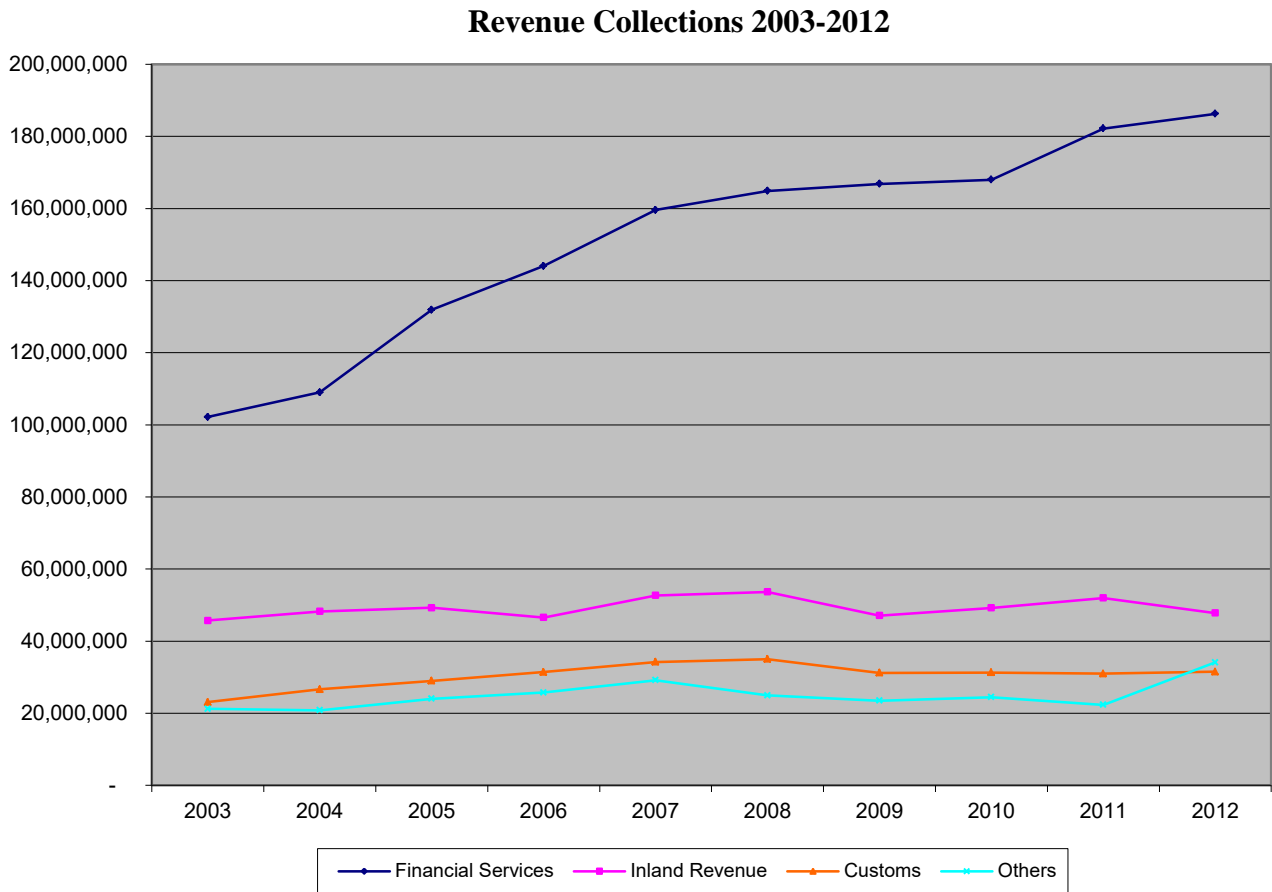


**Diagram No.3**

20. Revenue collections increased across the service in 2012. This resulted in the 2012 collections exceeding the 2011 amounts by \$12,291,811 (or 4.26%).

21. The Financial Services 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 2012 an amount of \$186,299,675 was transferred into the Consolidated Fund from the said trust account. This represented 62.15% of the Government's overall intake.

22. The collection trends of the three major revenue sources (Financial Services, Inland Revenue and Customs) from 2003 to 2012 are illustrated in the chart below.



**Diagram No. 4**



23. The revenue comparison table below shows collections for 2012 and 2011 and demonstrates a slight improvement in collections when compared to the previous year.

**MAIN REVENUE SOURCES**

Sources of Revenue	2012	2011	Increase	Increase
	Actual	Actual	(Decrease)	(Decrease)
	\$	\$	\$	%
Import Duty	31,534,459	29,094,301	2,440,158	8.39%
Property Taxes	2,643,748	2,332,066	311,683	13.37%
Corporate & Personal Income Taxes	235,362	295,322	(59,961)	-20.30%
Payroll Taxes	40,861,273	38,882,898	1,978,375	5.09%
Hotel Accommodation Taxes	3,662,549	3,893,462	(230,913)	-5.93%
Other Taxes	431,720	176,027	255,692	145.26%
Drivers and Vehicles Licenses	1,685,737	1,623,173	62,564	3.85%
Work Permits	4,799,640	4,648,970	150,670	3.24%
Cruising Permits	1,363,367	1,348,414	14,953	1.11%
Other Licenses and Permits	460,556	458,031	2,526	0.55%
Judiciary Fines & Forfeitures	357,036	153,879	203,156	132.02%
Trade Licenses	628,918	648,491	(19,574)	-3.02%
Customs & Immigration Services	599,825	547,000	52,826	9.66%
Water and Sewerage	4,310,735	3,811,944	498,791	13.08%
Postal Stamp Sales	3,960,889	4,070,264	(109,375)	-2.69%
Other Postal Revenue	177,626	309,591	(131,965)	-42.63%
Sale of Land	207,786	374,646	(166,860)	-44.54%
Rent of Government Property	567,346	1,060,689	(493,343)	-46.51%
Interest on Investment	335,909	381,465	(45,556)	-11.94%
Mooring and Berthing Fees	247,457	211,231	36,226	17.15%
Nationality Fees	907,450	790,909	116,541	14.74%
Stamp Duty	9,094,950	6,320,171	2,774,778	43.90%
Sale of Forms & Publications	501,024	505,635	(4,611)	-0.91%
Sea Food	805,930	826,640	(20,710)	-2.51%
Produce and Livestock	58,848	51,763	7,085	13.69%
Shipping Registry Fees	592,188	589,741	2,447	0.41%
Financial Services Commission	186,299,675	182,183,694	4,115,981	2.26%
Miscellaneous Fees & Charges	2,439,333	1,889,105	550,227	29.13%
<b>Total</b>	<b>299,771,337</b>	<b>287,479,526</b>	<b>12,291,811</b>	

## ARREARS OF REVENUE

24. Public Finance Management Regulations, 2005 No. 43 reads, in part, as follows:

- (1) An Accounting Officer who is responsible for the collection of revenue shall submit to the Accountant General
  - (a) an annual return of arrears of revenue; and
  - (b) a monthly report of arrears of revenue recovered.
- (2) A return and report shall
  - (a) be in the approved form;
  - (b) reach the Accountant General not later than one month after the end of the relevant period; and
  - (c) be submitted whether or not any arrears have accrued or any recovery has been made, as the case may be.

25. This requirement is widely disregarded in the Public Service.

## RECURRENT EXPENDITURE AND FUNDS CONTRIBUTIONS BUDGET

26. The 2012 budget provided \$259,383,900 for recurrent expenditure and \$30,161,100 for funds contributions. These provisions were increased by a supplementary appropriation warrant totalling \$26,958,400 which brought the authorised amount to \$316,503,400 as shown below.

Authority For Expenditure	Approved Transfers from the Consolidated Fund			Total
	Recurrent	Development	Other	
	\$	\$	\$	\$
Appropriation Act 2012	259,383,900	14,161,100	16,000,000	289,545,000
Supplementary Appropriations	<u>20,784,100</u>	<u>6,174,300</u>	<u>-</u>	<u>26,958,400</u>
Total provision	<u>280,168,000</u>	<u>20,335,400</u>	<u>16,000,000</u>	<u>316,503,400</u>

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

27. The provisions above are only from the Consolidated Fund and do not include funding from other sources such as loans and grants. Full transfers were made to all the Funds.

## Reallocation (Virements)

28. 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.

29. Two hundred and twenty four (224) reallocation warrants were approved for transfer of \$4,881,105.21 in 2012. The Departments/Ministries with reallocations in excess of \$100,000 are shown in the schedule that follows.

<b>MINISTRY /DEPARTMENT/HEAD</b>	<b>\$</b>
Supreme Court	103,009
Public Debt	117,500
Education (Other Secondary Schools)	118,659
Ministry of Communications and Works	120,823
Police	131,850
Ministry of Education and Culture	143,650
Post Office	161,108
Primary & Pre Primary Schools	163,880
Deputy Governor's Office	177,781
Education (Administration)	220,059
Treasury Department	290,700
Premier's Office	309,564
Ministry of Finance Miscellaneous	879,700

30. In addition, funds totalling \$12,897,800 were reallocated via the Supplementary Appropriation process.

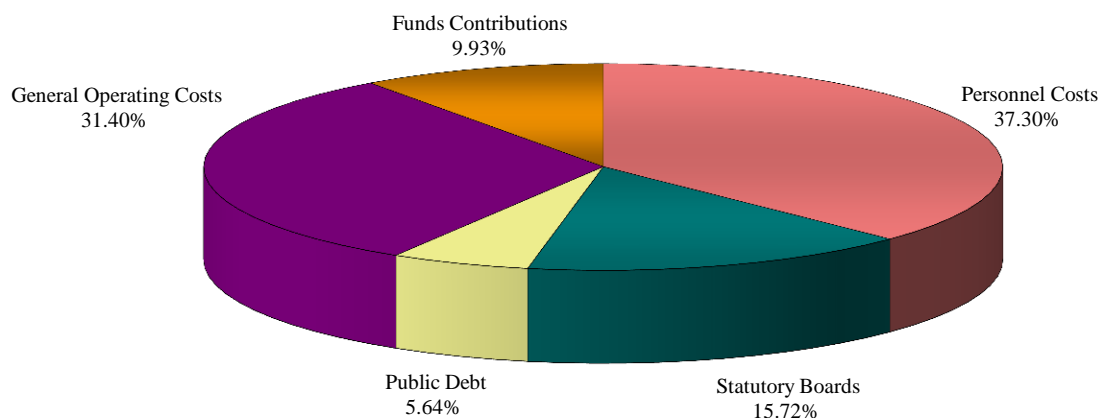
31. Section 24(2) of the Public Finance Management Act, 2004 requires the Minister to table reallocation warrants before the House of Assembly within six months after the end of the year to which they relate. There is no evidence that this was done in respect of the 2012 reallocations.

### **RECURRENT EXPENDITURE APPLICATION**

32. The Government spent a total of \$273,606,042 on recurrent expenses and transferred \$30,161,100 to other Government funds in 2012. 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.

33. Approximately 37.30% 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 31.41%. Principal and interest payments on public debt accounted for 5.64% of the total expenditure and contributions to Statutory Boards 15.72%.

### Recurrent Expenditure & Funds Contributions



**Diagram No. 5**

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

	2012 \$	2011 \$	Increase (Decrease) \$	Increase (Decrease) %
Constitutionally Established	7,827,079	7,258,158	568,921	7.84%
Governor Group	31,426,114	30,696,504	729,610	2.38%
Office of the Premier	14,290,377	12,798,612	1,491,765	11.66%
Ministry of Finance	18,987,053	19,407,403	(420,350)	-2.17%
Min of Natural Resources & Labour	10,285,862	10,280,341	5,521	0.05%
Min of Education and Culture	44,684,301	41,643,139	3,041,162	7.30%
Min of Health & Social Development	14,814,705	14,670,561	144,144	0.98%
Min of Communication and Works	43,994,146	33,367,523	10,626,623	31.85%
Pension and Gratuities	12,974,960	12,351,394	623,566	5.05%
Public Debt	17,126,422	14,112,355	3,014,067	21.36%
Miscellaneous/Finance	9,429,903	3,743,258	5,686,645	151.92%
Statutory Boards Contributions	47,765,119	50,676,824	(2,911,705)	-5.75%
Funds Contribution	30,161,100	31,848,100	(1,687,000)	-5.30%
	<u>303,767,142</u>	<u>282,854,172</u>	<u>20,912,970</u>	7.39%

#### Grant to Statutory Boards

35. Contributions to Statutory Boards accounted for 15.72% of Government's disbursements. Contributions to these entities were as indicated in the schedule that follows. The decrease in grants resulted from HL Stoutt Community College and the Beautification Committee not receiving the budgeted allotment along with a reduction in amount to the BVI Tourist Board.

Statutory Board/Authority	Budgeted	Actual	Difference	2011
BVI Tourist Board	10,230,900	10,230,900	-	15,000,000
HL Stoutt Memorial Fund	47,500	47,500	-	45,100
Beautification Committee	91,000	4,054	86,946	13,470
National Parks Trust	406,100	406,100	-	406,100
BVI Airport Authority	3,158,700	3,158,700	-	3,158,700
Health Services Authority	21,100,000	21,100,000	-	19,235,954
Recreation Trust	750,400	750,364	36	750,000
HL Stoutt Community College	11,417,500	11,067,500	350,000	11,067,500
Financial Investigation Agency	1,000,000	1,000,000	-	1,000,000
Festival and Fairs Committee	1,235,900	1,235,821	79	1,245,000
	<u>49,438,000</u>	<u>49,000,940</u>	<u>437,060</u>	<u>51,921,824</u>

### Grants to Statutory Boards 2012

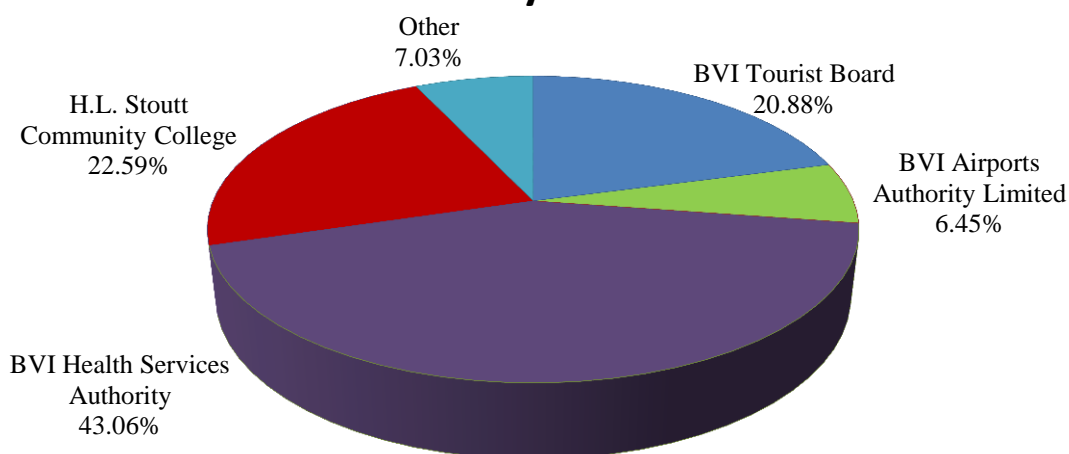


Diagram No. 6

36. 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 31 of this report.

#### Excess Expenditure

37. 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 listed below exceeded their approved allocation for 2012.

Department/Head	Approved Budget \$	Actual Expenditure \$	Excess Expenditure \$
Department of Waste Management	4,642,000	4,642,363	(363)
Social Development Department	4,364,200	4,393,424	(29,224)

### Under Expenditure

38. 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.

39. A summary of recurrent expenditure by head is provided in Appendix A and a comparative schedule of expenditure for the years 2011 and 2012 in Appendix B. A summary of the supplementary appropriations is shown in Appendix C.

### Carried Forward Expenditure (Regulation 83)

40. 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.

41. 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.

42. 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.

43. For the year 2012 the departments/ministries listed below carried forward unpaid expenditure in excess of \$10,000.00.

<b>Ministry/Department</b>	<b>Amount</b>	<b>% of Total</b>
House of Assembly	37,145.69	0.46%
Cabinet Office	10,154.73	0.13%
Office of the Director of Public Prosecution	13,676.57	0.17%
Complaints Commission	15,464.47	0.19%
Deputy Governor	12,150.70	0.15%
Department of Human Resources	10,533.08	0.13%
Training	11,422.95	0.14%
Supreme Court	36,949.76	0.46%
Police	118,751.35	1.48%
Premier's Office	142,260.76	1.78%
Immigration	83,122.00	1.04%
Trade and Consumer Affairs	42,190.56	0.53%
Ministry of Finance	88,739.37	1.11%
BVI International Finance Center	542,523.83	6.78%
Customs	45,196.78	0.56%
Post Office	28,256.52	0.35%
Pensions and Gratuities	14,689.25	0.18%
Miscellaneous	327,920.74	4.10%
Ministry of Natural Resources and Labour	68,940.94	0.86%
Agriculture	12,077.02	0.15%
BVI Fishing Complex	39,492.65	0.49%
Ministry of Education and Culture	385,357.56	4.81%
Education (Administration)	28,665.02	0.36%
Education (Primary and Pre-Primary)	55,032.10	0.69%
Education (Other Secondary Schools)	77,669.09	0.97%
Prison	90,237.41	1.13%
Ministry of Health and Social Development	157,488.97	1.97%
Adina Donovan Home	13,132.64	0.16%
Department of Waste Management	66,736.11	0.83%
Ministry of Communication and Works	1,023,577.08	12.79%
Fire Services	53,074.16	0.66%
Water and Sewerage	4,177,545.13	52.19%
Department of Motor Vehicles	24,128.52	0.30%
Public Works	41,402.60	0.52%
Telephone Services Management Unit	41,882.36	0.52%
Other	67,488.83	0.84%
<b>TOTAL</b>	<b><u>8,005,077.30</u></b>	

44. Of the \$8,005,077.30 carried forward to 2012, \$2,568,843.34 was for electricity charges with \$1,012,788.62 owed for Street Lighting (MCW). Notably, the Water and

Sewerage Department's submissions accounted for 52.19% of the carried forward amount. This amount consisted primarily of electricity bills for the desalination plant and the purchase of water.

45. The BVI International Finance Center carried forward bills totalling \$542,523.83 into 2012. This included advertising costs of \$493,129.14 which would be applied to the 2012 budgeted amount for that subhead of \$749,300, thereby immediately reducing that year's allotment by 66%.

46. 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 supplementary 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

47. 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.

48. 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.

49. At the beginning of 2012 the Development Fund carried a deficit balance of \$56,050,118. An adjustment of \$107,293,912 was made to the Fund in accordance with recommendations made by consultants to the Ministry of Finance (see paragraph 13 of this report) which brought the Fund balance to \$30,072,960. The activity on the Development Fund for 2012 is summarized in the table that follows.

	<b>Summary of Development Fund Activity</b>			
	<b>Bal 01/01/12</b>	<b>Receipts</b>	<b>Payments</b>	<b>Bal 31/12/12</b>
Grants	(1,699,049)	-	225	(1,699,274)
Loans	5,306,996	5,678,284	13,767,867	(2,782,587)
Other	6,699,334	-	-	6,699,334
Local Resources	<u>(66,357,399)</u>	<u>14,202,972</u>	<u>27,283,999</u>	<u>(79,438,426)</u>
Total	(56,050,118)	19,881,256	41,052,091	(77,220,952)
Fund Adjustment				<u>107,293,912</u>
				<u>30,072,960</u>



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

	<b>Actual Development Revenue</b>	<b>Actual Development Expenditure</b>	<b>Operating Surplus (Deficit)</b>	<b>Development Fund Adjustment</b>	<b>Development Fund Balance</b>
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)
2012	19,881,256	41,052,091	(21,170,835)	107,293,912	30,072,960

#### DEVELOPMENT FUND REVENUE

51. 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.

52. The 2012 initial budget for the Development Fund provided for transfers of \$28,361,100 from the Consolidated Fund and other Contributions. Supplementary provisions passed authorised further transfers of \$6,174,300. This brought the total provision to \$34,535,400.

53. The Development Fund resources were authorised as follows:

	<b>Appropriation Act</b>	<b>SAP</b>	<b>Total Provision</b>
	\$	\$	\$
Deputy Governor's Office	3,462,200	-	3,462,200
Premier's Office	1,540,200	248,200	1,788,400
Ministry of Finance	550,000	(300,000)	250,000
Min. Natural Resources & Labour	2,251,900	447,600	2,699,500
Min. Education & Culture	4,200,100	859,300	5,059,400
Min. Health & Social Development	5,401,700	494,200	5,895,900
Min. Communications & Works	9,452,200	4,100,000	13,552,200
Miscellaneous (Ministry of Finance)	1,502,800	325,000	1,827,800
<b>Total</b>	<b>28,361,100</b>	<b>6,174,300</b>	<b>34,535,400</b>

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

54. The actual amount received by the Development Fund was \$19,881,256 as shown.

**DEVELOPMENT FUND REVENUE SOURCES**

Revenue Sources	Budgeted \$	Actual \$	Surplus (Shortfall) \$
Consolidated Fund	34,535,400	14,161,100	(20,374,300)
Loans	-	5,678,284	5,678,284
Investment Income	-	41,872	41,872
<b>Total</b>	<b>34,535,400</b>	<b>19,881,256</b>	<b>(14,654,144)</b>

55. The following table 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 \$121,566,078. This contributed to a negative Fund balance for several years.

	Budgeted Revenue	Actual Revenue	Difference	
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%
2012	28,361,100	19,881,256	(8,479,844)	70.10%
	<u>458,762,173</u>	<u>337,196,095</u>	<u>(121,566,078)</u>	73.50%

**Re-Voted Balances**

56. 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.

57. Loan 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.

**DEVELOPMENT FUND EXPENDITURE**

58. The expenditure budgets for most development projects 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 2012 the budgeted amount for spending on development projects was \$28,361,100. Amounts totaling \$107,293,912 for prior years completed or discontinued projects were written off at year end.

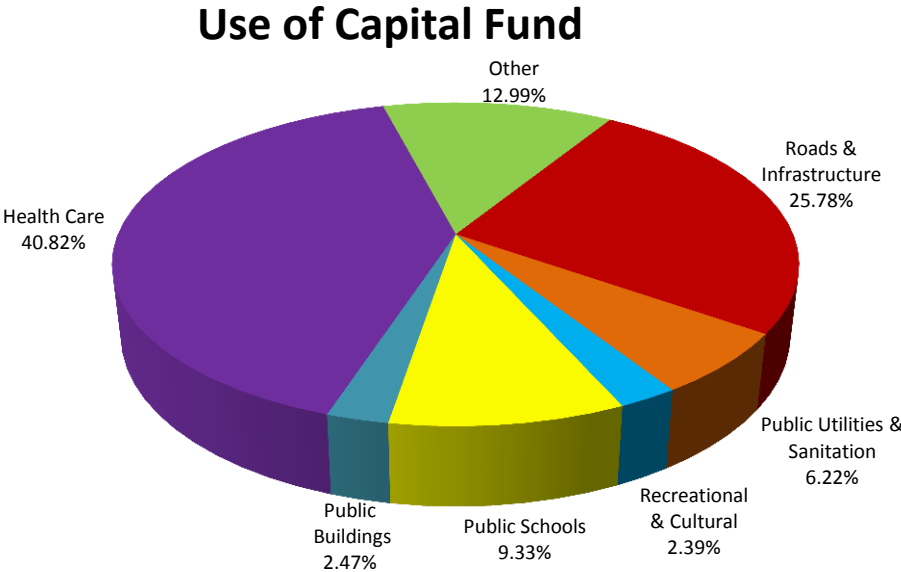
59. The actual expenditure from the Development Fund was \$41,052,091. This represented an increase in spending of 2.68% over the previous year's amount of \$39,978,221. The schedule below shows spending by ministry.

<b>DEVELOPMENT FUND</b>			
<b>ACTUAL EXPENDITURE BY HEAD</b>			
<b>Ministry/Head</b>	<b>2012</b>	<b>2011</b>	<b>%</b>
	<b>\$</b>	<b>\$</b>	<b>Increase/ (Decrease)</b>
Deputy Governor	958,472	1,892,932	-49.37%
Premier's Office	1,541,487	4,851,931	-68.23%
Min. of Finance	114,131	2,288,195	-95.01%
Min. Natural Resources & Labour	2,181,559	2,058,642	5.97%
Min of Education & Culture	4,335,267	6,246,310	-30.59%
Min. of Health & Welfare	16,825,662	5,629,310	198.81%
Min. of Communication & Works	13,449,138	14,152,181	-4.97%
Miscellaneous	1,647,355	2,858,720	-42.37%
	<u>41,052,091</u>	<u>39,978,221</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.

<b>DEVELOPMENT FUND</b>		
<b>APPLICATION OF EXPENDITURE</b>		
	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Roads & Infrastructure	10,581,943	13,579,911
Public Utilities & Sanitation	2,552,088	4,486,810
Statutory	372,770 *	3,067,360
Recreational & Cultural	980,749	3,368,443
Public Schools	3,831,798	5,792,921
Public Buildings	1,013,749	2,253,197
Health Care	16,758,436	3,126,017
Agricultural Development	439,956 *	544,651
Specialist Equipment & Vessels	687,097 *	1,678,992
Land Acquisition & Subdivision	190,557 *	988,498
Judicial Reform	-	301,001
Harbours and Docks	-	356,334
Other	3,642,947 *	434,085
	<u>41,052,091</u>	<u>39,978,220</u>

\* Combined to form Other in the Diagram Below.



**Diagram No. 8**

### **Government Contracts**

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.

61. 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 2012 more than 540 petty contracts and agreements were executed by the Government representing a commitment in excess of \$19,923,099. Approximately 29.28% of this (or \$5,832,769) was for petty contracts and agreements under the administration of the Public Works Department.

### **Splitting**

62. The practice of splitting major contracts into smaller parts to facilitate issuing petty contracts was again pervasive in 2012. 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 works that is of inconsistent quality or engagement of individuals who are not sufficiently qualified or experienced to perform the contract.

63. 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**

64. 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 or widening of a public road.

65. During 2012 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**

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

67. 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 retaining walls, school maintenance and maintaining a basketball court.

68. Similarly, the Ministry of Natural Resources and Labour engaged contractors for work on residents' homes in the Long Look area 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 civil works at Spooner's Estate.

69. 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, executed several petty contracts for works at the Multipurpose Sports Complex.

70. 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.

71. The Ministry of Finance involvement in the execution of projects erodes the accountability principles of separation of functions. The Ministry functions as both the executing agency for the project as well as the body that reviews, assesses and recommends funding request to the Cabinet. This practice compromises the accountability process and should be discontinued.

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

### **Development Aid**

73. During 2012 a total of \$225 was spent on a brought forward project for Invasion of Lionfish. 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	(765,880)
	<u>(1,699,274)</u>

74. 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.

75. These inactive brought forward balances were written out of the accounts in 2012.

#### Loan Fund

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

77. In 2012 an amount of \$5,678,283 was received from a local commercial bank for the hospital project. During the year expenditure from the fund comprised \$11,306,554 for the New Hospital Project and \$2,461,313 for the National Sewerage Project. The balance on the Loan Fund at 31 December 2012 was negative \$2,782,587. 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

78. The Cash figure of \$91,351,914 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 and Office in London. The audit examination verifies the Treasury balances against confirmation statements submitted from the various banks used by the Accountant General. A prior year adjustment of \$2,476 was included in the cash balance.

#### Certificates of Deposit

79. 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.

80. In accordance with this provision, funds were invested in Certificates of Deposit and savings accounts at three local commercial banks and the National Bank of the Virgin Islands Limited. These investments increased from \$35,821,852 at the end of 2011 to \$51,964,368 at 31 December 2012.

### **Crown Agents Accounts**

81. The subsidiary schedules of the Accountant General reflect a total of \$2,065,167 being held by the Crown Agents and the London Office 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 £238,189.62 and an amount of £900,000 held on fixed deposit for a total of £1,138,189.62. London Office confirmation certificate totalled £136,605.06. This amount equates to the balance in the Treasury records when converted to United States dollars at the official rate of U.S. \$1.62 to £1.00 sterling used by the Virgin Islands Government at 31 December 2012.

82. 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**

83. 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**

84. 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 142 advances/loans were issued to public officers totalling \$3,120,412. Of this, \$128,592 was for



medical purposes, \$368,400 for vehicle loans and \$2,623,420 for special circumstances. At year end the balance on Public Officers Advances account was \$1,612,712.

85. 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. Three hundred and eight (308) travel imprests totalling \$542,944 were issued in 2012 indicating a slight decrease over the prior year's amount of \$557,230. Ninety seven (97) imprests totalling \$194,628 were not cleared at year end.

#### **Other Advances**

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

87. During the year 16 such warrants totalling \$2,150,253 were issued. The purposes varied from additional funding for development projects to providing resources to facilitate police investigations. A few of these remained uncleared at year end while the majority was cleared either by General Warrant or in Supplementary Appropriation 1 of 2012.

88. The balance on the Other Advance account decreased from \$3,833,185 at the beginning of the year to \$1,115,672 at year end. The more substantial account balances include Advance-Statutory Boards of \$500,000 to BVI Health Services Authority in the form of a loan and Scholarship Bond-Students of \$594,522.

#### **Statutory Limitation on Advances**

89. 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 2012 this limit computes to \$4,654,936 with the total authorized appropriations for recurrent expenditure and fund contributions being \$310,329,100.

#### **Current Accounts**

90. The balance shown against Current Accounts of \$538,806.26 represents monies due from other Governments and Administrations at the end of 2012. The items which comprise this balance are made up, almost exclusively, of pension allocations for retired civil servants with service in the Virgin Islands as well as other territories.

#### **Postmaster Deposits**

91. The amounts shown in the Statement of Assets and Liabilities against this item is \$292,121 due from and \$276,988 due to 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**

92. 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.

93. The Miscellaneous Deposit account accommodates deposits collected by the Customs Department to secure Import Duty; Immigration Department for immigrant workers bonds and Magistrate’s Court for child maintenance 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.

94. At 31 December 2012, the Miscellaneous Deposit account carried a balance of \$33,982,569 reflecting an increase from last year’s balance of \$23,267,980. The increase represents uncleared cheques for previous years.

### **OTHER FUNDS**

95. The Treasury Department maintains separate accounts for the nine additional funds discussed below. 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**

96. 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.

97. Nine contingency warrants were issued in 2012 totalling \$732,699. These were issued to cover special expenditures and capital works throughout the territory. The warrant was cleared by Supplementary Appropriation 1 of 2012.

### **Emergency Disaster Fund**

98. 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.

99. 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 2012, the Disaster Fund received interest revenue of \$18,572. Payments totalling \$33,850 were made to two applicants. Hurricane relief was paid to a flood victim and to a fisherman. At year end the balance on the Fund was \$1,101,585.

### **Transportation Network Improvement Fund**

100. 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.

101. During the year the Fund recorded revenue of \$849,395. The fund balance was transferred to the Consolidated Fund at year end.

### **Reserve Fund**

102. The initial framework for a Reserve Fund was introduced in the 2002 Annual Budget Estimates and subsequently legislated in sections 15 and 16 of the Public Finance Management Act 2004. 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.

103. The Public Finance Management Act 2004 makes provisions for the administration of the Fund but does not provide details (formulae or amount) for a minimum balance to be maintained, or the circumstances through which withdrawals would be permitted. The Act was amended in 2012 to provide for mandatory transfers into the Fund of at least 2% of the budgeted expenditure annually.

104. During 2012 the fund received \$15,000,000 from the Consolidated Fund and interest in the amount of \$54,157 accrued on a certificate of deposit, thereby increasing the balance at year end to \$21,065,822.

### **Pension Fund**

105. 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 (\$12,974,960 in 2012).

106. The balance of the fund at year end was \$1,000,000 a result of the transfer from the Consolidated Fund.

### **Debt Service Fund**

107. The Debt Service Fund was introduced to secure a separate provision to repay loans in the Public Debt. The Fund received an initial contribution of \$100,000 from the Consolidated Fund in 2002 and remained inactive until the year end when the balance was transferred back to the Consolidated Fund. Repayments of loans in the Public Debt continue to be made directly from the Consolidated Fund. During 2012 the interest and principal payments on the Public Debt totalled \$17,126,422.

### **Car Loan Revolving Fund**

108. Currently, loan advances and repayment activity are reflected in the Advances account. Interest accrued on the advances issued to public servants for purchasing personal vehicles amounted to \$22,094. The balance of this fund of \$664,179 is held in the Consolidated Fund.

### **Loan Revolving Fund**

109. 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. The balance on this account was transferred to the Consolidated Fund at year end. Loans to Public Servants are discussed under Advances in this Report.

### **Repairs and Renewal Fund**

110. 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 on this account was transferred to the Consolidated Fund at year end.

### **SUSPENSE AMOUNT**

111. 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 and was written off in 2012.

### **PUBLIC DEBT**

112. 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.

113. 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 2012 the balance on the Public Debt was \$101,323,565. This amount includes disbursed and approved undisbursed debt.

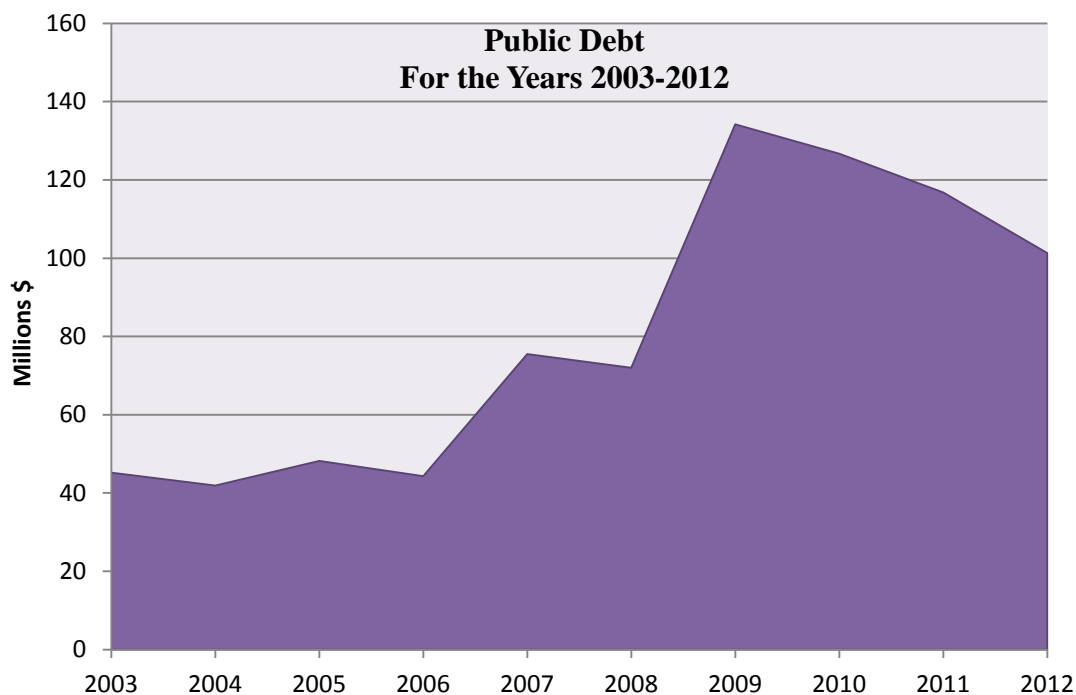
114. Loan repayments are made from the Consolidated Fund under a recurrent expenditure budget provision controlled by the Financial Secretary. During 2012, principal and interest

payments of \$11,906,861 and \$5,219,561 respectively were met from a provision of \$17,141,600. The total payment increased by 21.4% over that of 2011.

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

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

Year	Public Debt	Increase (Decrease)
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)
2012	101,323,565	(15,484,131)



## STATUTORY AUTHORITIES AND TRUSTS

117. 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.

118. 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.

119. 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 there continue to be major difficulties in compilation and submission of timely statements of accounts.

120. 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 current audited financial statements are equally unaccountable and require oversight.

121. 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.

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

<b>Statutory Authority or Board</b>	<b>Last Audited</b>
BVI Electricity Corporation	2015
BVI Health Services Authority	2013
BVI Port Authority	2013
BVI Airport Authority	2011
BVI Social Security Board	2014
BVI Tourist Board	2015
National Bank of Virgin Islands	2015
Telecommunication Regulatory Com.	2012
Financial Investigation Unit	2014
Financial Services Commission	2014
HL Stoutt Community College	2014

<b>Statutory Authority or Board</b>	<b>Last Audited</b>
National Parks Trust	2014
BVI Recreation Trust	2013
Scholarship Trust Fund Board	2011
V I Festival & Fairs Committee	2006
Wickhams Cay Development Authority	2006
Prospect Reef Management Company	2007

### **CONTINGENT LIABILITIES**

123. 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 2012 is provided in Appendix E.

### **PUBLIC ACCOUNTS COMMITTEE**

124. 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.

125. 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**

126. 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.

OFFICE OF THE AUDITOR GENERAL  
Road Town, Tortola  
Virgin Islands  
VG 1110



Appendix A

SUMMARY OF RECURRENT EXPENDITURE

MINISTRY/DEPARTMENT	Total Provision	Actual Expenditure	Under (Over)
	\$	\$	\$
<b>Constitutionally Established</b>			
House of Assembly	4,808,800	4,718,308	90,492
Cabinet Office	870,800	703,951	166,849
Director of Public Prosecutions	1,324,300	1,299,303	24,997
Complaints Commissioner	321,300	287,130	34,170
Office of the Registrar of Interests	60,000	51,671	8,329
Human Rights Commission	700	-	700
Audit	785,800	766,716	19,084
	<u>8,171,700</u>	<u>7,827,079</u>	<u>344,621</u>
<b>Governor's Group</b>			
Governor's Office	686,300	650,455	35,845
Deputy Governor	3,274,100	3,254,911	19,189
Human Resources	2,907,900	2,886,461	21,439
Training	1,040,200	1,019,819	20,381
Disaster	712,900	708,237	4,663
Supreme Court	2,365,300	2,310,373	54,927
Civil Registry & Passport	783,200	739,179	44,021
Magistracy	1,038,000	1,022,845	15,155
Commercial Court	502,300	494,937	7,363
Legal	1,973,900	1,867,942	105,958
Police	16,391,100	16,060,995	330,105
Law Reform Commission	443,000	409,960	33,040
	<u>32,118,200</u>	<u>31,426,114</u>	<u>692,086</u>
<b>Premier's Office and Departments</b>			
Premier's Office	3,935,800	3,627,563	308,237
BVI Shipping Registry	1,289,600	1,246,013	43,587
Development Planning Unit	871,100	830,890	40,210
BVI International Finance Center	2,501,800	2,341,992	159,808
Immigration	3,024,900	2,936,215	88,685
Information and Public Relations	917,000	903,105	13,895
Town and Country Planning	858,800	823,046	35,754
Trade and Investment Promotion	760,400	748,296	12,104
BVI Int'l Affairs Secretariat	898,100	833,258	64,842
	<u>15,057,500</u>	<u>14,290,377</u>	<u>767,123</u>

<b>MINISTRY/DEPARTMENT</b>	<b>Total Provision</b>	<b>Actual Expenditure</b>	<b>Under (Over)</b>
	\$	\$	\$
<b>Ministry of Finance and Departments</b>			
Ministry of Finance	4,700,800	4,488,799	212,001
Customs	5,462,200	5,047,723	414,477
Inland Revenue	1,511,800	1,481,222	30,578
Internal Audit	761,600	684,338	77,262
Post Office	2,661,100	2,557,768	103,332
Treasury	1,798,200	1,752,878	45,322
Information Systems Unit	3,070,400	2,974,326	96,074
	<u>19,966,100</u>	<u>18,987,053</u>	<u>979,047</u>
 <b>Ministry Natural Resources &amp; Labour and Departments</b>			
Min. Natural Resources & Labour	1,359,900	1,324,478	35,422
Agriculture	3,027,900	2,873,410	154,490
BVI Fishing Complex	1,482,500	1,437,741	44,759
Conservation and Fisheries	1,837,600	1,810,769	26,831
Labour	1,403,700	1,354,765	48,935
Land Registry	475,400	443,597	31,803
Survey	1,102,500	1,041,102	61,398
	<u>10,689,500</u>	<u>10,285,862</u>	<u>403,638</u>
 <b>Ministry of Education &amp; Culture and Departments</b>			
Ministry of Education and Culture	10,772,600	10,730,563	42,037
Youth Affairs and Sports	1,198,100	1,106,634	91,466
Education (Administration)	4,222,800	3,980,782	242,018
Education (Pre-Primary and Primary)	9,495,400	9,468,271	27,129
Department of Culture	2,173,100	2,105,696	67,404
Education (Secondary)	3,189,500	3,176,247	13,253
Education (BVI High School)	10,004,900	9,488,919	515,981
Library	1,334,700	1,277,786	56,914
Prison	3,656,000	3,349,403	306,597
	<u>46,047,100</u>	<u>44,684,301</u>	<u>1,362,799</u>
 <b>Ministry of Health &amp; Social Development and Departments</b>			
Ministry of Health and Welfare	5,069,700	4,727,163	342,537
Adina Donovan Home	1,115,000	1,051,755	63,245
Solid Waste	4,642,000	4,642,363	(363)
Social Development	4,364,200	4,393,424	(29,224)
	<u>15,190,900</u>	<u>14,814,705</u>	<u>376,195</u>

<b>MINISTRY/DEPARTMENT</b>	<b>Total Provision \$</b>	<b>Actual Expenditure \$</b>	<b>Under (Over) \$</b>
<b>Ministry of Communications &amp; Works and Departments</b>			
Ministry of Communications & Works	6,055,100	5,688,195	366,905
Facilities Management Unit	2,636,700	2,611,829	24,871
Civil Aviation	153,000	141,065	11,935
Fire Services	2,687,700	2,530,043	157,657
Water and Sewerage	22,745,600	22,596,690	148,910
Vehicle Licensing	988,800	962,663	26,137
Public Works	8,777,300	8,418,408	358,892
Telephone Management	1,130,800	1,045,252	85,548
	<u>45,175,000</u>	<u>43,994,146</u>	<u>1,180,854</u>
<b>Contribution to Statutory Boards</b>			
Grant to Statutory Boards (PO)	10,369,400	10,282,454	86,946
Grant to Statutory Boards (NR&L)	3,564,800	3,564,800	-
Grant to Statutory Board (MH&SD)	21,100,000	21,100,000	-
Grant to Statutory Boards (ME&C)	12,167,900	11,817,864	350,036
Grant to Statutory Boards (DG)	1,000,000	1,000,000	-
	<u>48,202,100</u>	<u>47,765,119</u>	<u>436,981</u>
<b>Ministry of Finance Miscellaneous</b>			
Pensions and Gratuities	12,975,500	12,974,960	540
Public Debt	17,141,600	17,126,422	15,178
Miscellaneous	9,432,800	9,429,903	2,897
	<u>39,549,900</u>	<u>39,531,286</u>	<u>18,614</u>
Total Recurrent Expenditure	280,278,000	273,606,042	6,561,958
Fund Contribution	30,161,100	30,161,100	-
	<u>310,439,100</u>	<u>303,767,142</u>	<u>6,561,958</u>

**Appendix B**

**ACTUAL EXPENDITURE COMPARISON**

	<b>Actual 2012</b>	<b>Actual 2011</b>	<b>Increase (Decrease)</b>	<b>Increase Decrease</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
<b>Constitutionally Established</b>				
House of Assembly	4,718,308	4,513,676	204,632	4.34%
Cabinet Office	703,951	551,496	152,455	21.66%
Director of Public Prosecutions	1,299,303	1,079,213	220,090	16.94%
Complaints Commissioner	287,130	261,968	25,162	8.76%
Registrar of Interests	51,671	51,933	(262)	-0.51%
Human Rights Commission	-	-	-	
Audit	766,716	799,938	(33,222)	-4.33%
	<u>7,827,079</u>	<u>7,258,224</u>	<u>568,855</u>	<u>7.27%</u>
<b>Governor's Group</b>				
Governor's Office	650,455	659,738	(9,283)	-1.43%
Deputy Governor	3,254,911	3,414,881	(159,970)	-4.91%
Human Resources	2,886,461	2,790,928	95,533	3.31%
Training	1,019,819	1,093,901	(74,082)	-7.26%
Disaster	708,237	766,940	(58,703)	-8.29%
Supreme Court	2,310,373	2,216,694	93,679	4.05%
Civil Registry & Passport	739,179	623,463	115,716	15.65%
Magistracy	1,022,845	952,079	70,766	6.92%
Commercial Court	494,937	521,127	(26,190)	-5.29%
Legal	1,867,942	1,977,564	(109,622)	-5.87%
Police	16,060,995	15,223,258	837,737	5.22%
Law Reform Commission	409,960	455,930	(45,970)	-11.21%
	<u>31,426,114</u>	<u>30,696,503</u>	<u>729,611</u>	<u>2.32%</u>
<b>Premier's Office and Departments</b>				
Premier's Office	3,627,563	5,306,473	(1,678,910)	-46.28%
BVI Shipping Registry	1,246,013	1,282,831	(36,818)	-2.95%
Development Planning Unit	830,890	986,041	(155,151)	-18.67%
BVI International Finance Center	2,341,992	2,719,735	(377,743)	-16.13%
Immigration	2,936,215	2,883,602	52,614	1.79%
Information and Public Relations	903,105	954,893	(51,788)	-5.73%
Town and Country Planning	823,046	734,464	88,582	10.76%
Trade and Investment Promotion	748,296	650,308	97,988	13.09%
BVI Int'l Affairs Secretariat	833,258	-	833,258	100.00%
	<u>14,290,377</u>	<u>15,518,347</u>	<u>(1,227,969)</u>	<u>-8.59%</u>

	Actual 2012	Actual 2011	Increase (Decrease)	Increase Decrease
<b>Ministry of Finance and Departments</b>				
Ministry of Finance	4,488,799	3,573,709	915,090	20.39%
Customs	5,047,723	4,775,463	272,260	5.39%
Inland Revenue	1,481,222	1,438,534	42,688	2.88%
Internal Audit	684,338	-	684,338	100.00%
Post Office	2,557,768	2,012,145	545,623	21.33%
Treasury	1,752,878	1,712,504	40,374	2.30%
Information Systems Unit	2,974,326	3,175,312	(200,986)	-6.76%
	<u>18,987,053</u>	<u>16,687,667</u>	<u>2,299,386</u>	12.11%
<b>Ministry Natural Resources &amp; Labour and Departments</b>				
Min. Natural Resources & Labour	1,324,478	1,345,310	(20,832)	-1.57%
Agriculture	2,873,410	2,775,577	97,833	3.40%
BVI Fishing Complex	1,437,741	1,692,770	(255,029)	-17.74%
Conservation and Fisheries	1,810,769	1,933,010	(122,241)	-6.75%
Labour	1,354,765	1,179,800	174,965	12.91%
Land Registry	443,597	342,053	101,544	22.89%
Survey	1,041,102	1,011,820	29,282	2.81%
	<u>10,285,862</u>	<u>10,280,340</u>	<u>5,522</u>	0.05%
<b>Ministry of Education &amp; Culture and Departments</b>				
Ministry of Education and Culture	10,730,563	9,788,341	942,222	8.78%
Youth Affairs and Sports	1,106,634	1,185,030	(78,396)	-7.08%
Education (Administration)	3,980,782	3,610,072	370,710	9.31%
EDU Pre-Primary and Primary	9,468,271	8,896,392	571,879	6.04%
Department of Culture	2,105,696	1,693,500	412,196	19.58%
Education (Secondary)	3,176,247	3,183,723	(7,476)	-0.24%
Education (BVI High School)	9,488,919	8,880,407	608,512	6.41%
Library	1,277,786	1,361,746	(83,960)	-6.57%
Prison	3,349,403	3,043,928	305,475	9.12%
	<u>44,684,301</u>	<u>41,643,139</u>	<u>3,041,162</u>	6.81%
<b>Ministry of Health &amp; Social Development and Departments</b>				
Ministry of Health and Welfare	4,727,163	4,405,979	321,185	6.79%
Adina Donovan Home	1,051,755	1,130,404	(78,649)	-7.48%
Solid Waste	4,642,363	4,682,079	(39,716)	-0.86%
Social Development	4,393,424	4,452,099	(58,675)	-1.34%
	<u>14,814,705</u>	<u>14,670,561</u>	<u>144,145</u>	0.97%

	Actual 2012	Actual 2011	Increase (Decrease)	Increase Decrease
<b>Ministry of Communications &amp; Works and Departments</b>				
			\$	\$
Ministry of Comm. & Works	5,688,195	3,107,716	2,580,479	45.37%
Facilities Management Unit	2,611,829	2,615,256	(3,427)	-0.13%
Civil Aviation	141,065	121,183	19,882	14.09%
Fire Services	2,530,043	2,548,352	(18,309)	-0.72%
Water and Sewerage	22,596,690	14,669,177	7,927,513	35.08%
Vehicle Licensing	962,663	857,730	104,933	10.90%
Public Works	8,418,408	8,235,512	182,896	2.17%
Telephone Management	1,045,252	1,212,533	(167,281)	-16.00%
	<u>43,994,146</u>	<u>33,367,459</u>	<u>10,626,687</u>	24.15%
<b>Contribution to Statutory Boards</b>				
PO - Tourist Board	10,230,900	15,000,000	(4,769,100)	-46.61%
PO - HLStoutt Comm. College Fund	47,500	45,100	2,400	5.05%
PO - Beautification Committee	4,054	13,470	(9,416)	-232.23%
NR&L - National Parks Trust	406,100	406,100	-	
MC&W - BVI Airport	3,158,700	3,158,700	-	
MH&SD - Health Services Authority	21,100,000	19,235,954	1,864,046	8.83%
MEC - HLStoutt Community College	11,067,500	11,067,500	-	
ME&C - Recreation Trust	750,364	750,000	364	0.05%
DGO - Financial Investigation Unit	1,000,000	1,000,000	-	
	<u>47,765,119</u>	<u>50,676,824</u>	<u>(2,911,705)</u>	-6.10%
<b>Ministry of Finance Miscellaneous</b>				
Pensions and Gratuities	12,974,960	12,351,394	623,566	4.81%
Public Debt	17,126,422	14,112,355	3,014,067	17.60%
Miscellaneous	9,429,903	3,743,258	5,686,645	60.30%
	<u>39,531,286</u>	<u>30,207,007</u>	<u>9,324,279</u>	23.59%
Total Recurrent Expenditure	273,606,042	251,006,071	22,599,971	8.26%
Fund Contribution	30,161,100	31,848,100	(1,687,000)	-5.59%
	<u>303,767,142</u>	<u>282,854,171</u>	<u>20,912,971</u>	6.88%

Appendix C

**SUPPLEMENTARY APPROPRIATIONS SUMMARY**

**RECURRENT BUDGET**

**Head**

Deputy Governor	(3,148,000)
Office of the Premier	(343,700)
Ministry of Finance	(465,900)
Ministry of Natural Resources and Labour	(373,500)
Ministry of Education and Culture	5,259,000
Ministry of Health and Welfare	(237,900)
Ministry of Communication and Works	12,918,600
Pension and Gratuities	1,857,000
Public Debts	(2,249,000)
Miscellaneous	7,567,500
	<u>20,784,100</u>

**DEVELOPMENT BUDGET**

**Head**

Office of the Premier	248,200
Ministry of Finance	(300,000)
Ministry of Natural Resources and Labour	447,600
Ministry of Education and Culture	859,300
Ministry of Health and Welfare	494,200
Ministry of Communication and Works	4,100,000
Miscellaneous	325,000
	<u>6,174,300</u>

**Total Supplementary Provision** **26,958,400**

**Appendix D**

**DEVELOPMENT FUND  
 ACTUAL EXPENDITURE**

	<b>2012</b>	<b>2011</b>
	\$	\$
<b>Deputy Governor</b>		
Furniture & Equipment	-	36,802
Information Technology Development	-	122,986
Police Infrastructure Development	-	57,824
Judicial Reform Project	-	40,000
Commercial Court	-	261,001
Police Equipment	480,103	1,199,318
Purchase of Vehicles	-	175,000
Governor's Group Development Projects	478,369	-
	<u>958,472</u>	<u>1,892,932</u>
<b>Premier's Office</b>		
National Addressing System	-	36,892
Road Town Improvement	-	8,019
Tourism Infrastructure Dev.	-	55,334
HLSCC Culinary Arts	372,770	1,483,432
Computerization - Immigration	-	1,442
East End Harbour Development	-	15,478
Craft Alive Project	-	11,734
Virgin Gorda Airport	-	569,693
Special Development	659,272	1,546,442
AO Shirley Recreation	-	1,123,465
Premier's Development Projects	509,445	-
	<u>1,541,487</u>	<u>4,851,931</u>
<b>Ministry of Finance</b>		
Road Town Improvement	-	94,909
Post Office Infrastructure Development	3,500	152,969
Customs Infrastructure Development	110,631	180,246
Francis Lettsome Primary School	-	1,279,381
Greenland Playing Field	-	407,001
Willard Wheatley Primary School	-	173,689
	<u>114,131</u>	<u>2,288,195</u>



	2012	2011
	\$	\$
<b>Ministry of Natural Resources &amp; Labour</b>		
CARICOM Climate Change	-	70
Invasion of Lionfish	225	7,460
Restoration Brandywine Bay Beach	-	124,022
Purchase of Land-Spooner Estate	-	49,645
Agriculture Development	-	65,143
Purchase of Land	190,557	639,331
National Park Development	-	127,990
Fishing Industry Development	-	77,001
Land Survey	-	2,471
Agriculture Infrastructure Development	439,956	402,507
Housing Sub-division Improvements	-	75
Ghut Training (Purcell)	-	404,117
Purcell Community Center	-	158,812
MNRL Development Projects	1,550,822	
	<u>2,181,559</u>	<u>2,058,642</u>

<b>Ministry of Education &amp; Culture</b>		
EU - Daffodil Project	-	1,066
Schools Rehabilitation	976,882	3,733,137
Improvement-Sir Rupert B. Hall	-	21,478
National Information System	-	28,032
Primary Schools Rehabilitation	495,679	483,424
Computerization of Schools	-	74,860
Prison Rehabilitation	-	52,299
Recreational Facilities	-	1,803,584
Restoration of High Schools	-	48,430
AO Shirley Recreation Grounds	26,400	-
Greenland Playing Field	477,068	-
ME&C Development Projects	2,359,237	-
	<u>4,335,267</u>	<u>6,246,310</u>

<b>Ministry of Health &amp; Social Development</b>		
New Hospital	11,306,554	2,063,143
Peebles Hospital Improvement	808,153	679
Adina Donovan Home	-	37,097
New Hospital	-	722,230
New Incinerator Plant	-	1,160,824

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Fencing	-	306,250
Senior Citizens Centre	-	42,321
Community Clinics	-	32,663
BVI Services- Office	-	9,963
National Pension and Health Insurance	691,209	579,144
Rainbow Children's Home	-	10,000
Community Centre - 1st District	-	67,536
Community Centre - 2nd District	-	55,030
Community Centre - North Sound	-	202,465
Peebles Hospital Commissioning	-	339,965
Social Housing	67,226	-
MHSD Development Projects	3,952,520	-
	<u>16,825,662</u>	<u>5,629,309</u>

**Ministry of Communication & Works**

National Sewerage Project	2,461,313	2,396,452
Territorial Highways	-	2,218,426
Central Administration Roof Repairs	591,241	261,507
Relocation PWD Dept. - VG	-	21,995
Anegada Water Supply	-	496,345
National Sewerage Programme	-	13,697
Traffic Lights	-	381,162
Civil Works Mitigation	1,424,551	667,993
Sidewalks - Sea Cow's Bay	-	257,291
Sea Cow's Bay Harbour	-	142,373
Public Infrastructure	-	2,111,617
Road Construction	1,541,790	810,007
Water/Sewage Network Improvement	-	138,140
Road/Infrastructure Maintenance	-	250,000
Harbour/Port Development	-	198,483
Electrical Utility	-	295,049
Facility Construction	-	4,830
Facilities Upgrade/Maintenance	-	13,400
Heavy Equipment/Vehicle Purchase	-	66,774
Ghut Training (Huntum's Ghut)	-	16,782
Capoons Bay Drainage	-	77,033
Civil Works Mitigation - 1 <sup>st</sup> District	-	97,015
Civil Works Mitigation - 2 <sup>nd</sup> District	-	100,850

	<b>2012</b>	<b>2011</b>
	\$	\$
Civil Works Mitigation - 3 <sup>rd</sup> District	-	74,421
Civil Works Mitigation - 4 <sup>th</sup> District	-	32,032
Civil Works Mitigation - 5 <sup>th</sup> District	-	61,301
Civil Works Mitigation - 6 <sup>th</sup> District	-	128,812
Civil Works Mitigation - 7 <sup>th</sup> District	-	15,418
Civil Works Mitigation - 8 <sup>th</sup> District	-	64,850
Civil Works Mitigation - 9 <sup>th</sup> District	-	82,487
Road Construction - 1 <sup>st</sup> District	-	36,940
Road Construction - 2 <sup>nd</sup> District	-	267,352
Road Construction - 3 <sup>rd</sup> District	-	307,292
Road Construction - 4 <sup>th</sup> District	-	2,873
Road Construction - 5 <sup>th</sup> District	-	352,262
Road Construction - 6 <sup>th</sup> District	-	217,863
Road Construction - 7 <sup>th</sup> District	-	21,270
Road Construction - 8 <sup>th</sup> District	-	83,508
Road Construction - 9 <sup>th</sup> District	-	350,231
Rehabilitation Race Track	-	34,393
Alternate Blackburne Highway	-	517,952
DMV Building	-	73,704
Road Construction Jost Van Dyke	-	93,027
Nibbs Estate Sub-Division	-	296,976
MC&W Development Projects	7,430,242	-
	<u>13,449,138</u>	<u>14,152,181</u>
 <b>Ministry of Finance - Miscellaneous</b>		
CDB Share Capital	281,661	-
CDB SDF Assessment	453,930	169,382
Equity Contribution	500,000	-
Special Projects	410,784	1,061,269
DBVI/CDB Student Loan	-	250,000
Territorial Development	-	1,378,069
	<u>1,646,375</u>	<u>2,858,720</u>
	<u>41,052,091</u>	<u>39,978,220</u>

**Appendix E**

**SCHEDULE OF CONTINGENT LIABILITIES**

**DISBURSED AND OUTSTANDING DEBT**

<b>Statutory Board / Loan</b>	<b>Lending Agency</b>	<b>Balance at 31/12/2012 \$</b>
<b>BVI Electricity Corporation</b>		
Electricity Power Development	Banco Popular de Puerto Rico	15,504,133.14
<b>National Bank of the VI</b>		
Mortgage Finance	Caribbean Development Bank	105,164.21
<b>Scholarship Trust Fund Board</b>		
Student Loan 4	Caribbean Development Bank	110,307.69
Student Loan 5	Caribbean Development Bank	1,021,445.05
Student Loan 6	Caribbean Development Bank	266,416.00
<b>TOTAL</b>		<b><u>17,007,466.09</u></b>

**APPROVED AND UNDISBURSED DEBT**

<b>Statutory Board / Loan</b>	<b>Lending Agency</b>	<b>Balance at 31/12/2012</b>
<b>BVI Electricity Corporation</b>		
Revolving Line of Credit	Banco Popular de Puerto Rico	2,000,000.00
<b>Scholarship Trust Fund Board</b>		
Student Loan 6	Caribbean Development Bank	4,733,584.00
<b>TOTAL</b>		<b><u>6,733,584.00</u></b>

**Main source of information:**

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

**APPENDIX F**

**PETTY CONTRACTS & AGREEMENTS ISSUED IN 2012**

<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
HOA	1	Quality Air-conditioning	2 Condensers for A/C system	34,049.94
HOA	2	Data Pro	Copier - House of Assembly	31,226.00
<b>HOA</b>	<b>Total</b>			<u>65,275.94</u>
DGO	1	Caribsupply (Tortola) Limited	Fire suppression system - RVIPF RT	17,261.48
DGO	2	Popey's Rental Services	Equipment Rental - Diamond Jubilee Celebration	45,725.00
DGO	3	KM Construction	Renovation - Parker House	89,670.00
DGO	4	Junior Mathias	Tiling - Judge's residence	10,351.27
DGO	5	J & J Negus Limited	Scanner - Archives and Records Mgmt. Unit	68,177.91
DGO	6	Reiach and Hall Limited	National Archives Building Cost Plan	30,000.00
<b>DGO</b>	<b>Total</b>			<u>261,185.66</u>
DHR	1	Infinite Solutions	Copier - Human Resources	32,520.00
DHR	2	Occupational Hygiene Con.	Consultant - Health and Safety Policy	45,522.50
<b>DHR</b>	<b>Total</b>			<u>78,042.50</u>
TD	1	Infinite Solutions	Copier - Training Division	24,460.00
<b>TD</b>	<b>Total</b>			<u>24,460.00</u>
SC	1	Al's Marine Ltd.	Air Conditioning Parts - House of Assembly	28,521.28
<b>SC</b>	<b>Total</b>			<u>28,521.28</u>
CRPO	1	Data Pro (BVI) Limited	Copier - Post Office	25,283.00
CRPO	2	Island Services (BVI) Ltd.	High density filing system - Passport Office	20,128.80
<b>CRPO</b>	<b>Total</b>			<u>45,411.80</u>
AGC	1	Myrna Douglas	Consultancy - AGC Law Library	7,500.00
AGC	2	KAT Building Groupe	Configuration - AGC Law Library	39,158.31
AGC	3	KAT Building Groupe	Renovation - AGC	24,103.31
AGC	4	Island Services (BVI) Ltd.	Furniture - AGC	15,301.11
<b>AGC</b>	<b>Total</b>			<u>86,062.73</u>
RVIPF	1	David Winter	Investigative Training	7,650.00
RVIPF	2	Parts and Power Ltd.	Industrial Generator - Anegada RVIPF	40,109.42
RVIPF	3	Infinite Solutions	24 Cameras, parts and licences	46,061.00
RVIPF	3	David Winter	Investigative Training	33,050.00
<b>RVIPF</b>	<b>Total</b>			<u>126,870.42</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PMO	1	CG's Port-a-loo	Portable Toilet at beaches	12,000.00
PMO	2	BCQS International	Construction Supervision - HLSCC Culinary	54,600.00
PMO	2	Lil Bit Construction	Roofing - Claudia Creque Educational Centre	17,861.05
PMO	3	Smith's Ferry Services	Ferry Services - Road Town to Anegada	98,000.00
PMO	4	Lil Bit Construction	Roofing - Claudia Creque Educational Centre	17,861.05
PMO	6	AGS Woodworking	Improve Look-Out Site - Gorda Peak	11,574.89
PMO	7	Eileene Parsons	Development of a Cultural Tourism Strategy	40,000.00
PMO	8	Island Development Con.	Paving between HISSC's Marine & Culinary	23,684.00
PMO	9	K's Construction	Landscaping services - Culinary Arts Centre	41,080.00
PMO	10	OBM Limited	Refurbishment Design services – Premier's	18,400.00
PMO	11	Smith's Ferry Services	Ferry Services - Road Town to Anegada	\$3000 a day
PMO	12	Winston Penn	Retaining Wall-Parking Lot - Stickett Phase 2	84,060.00
PMO	13	Robert Chalwell	Retaining Wall-Parking Lot - Stickett Phase 2	28,774.50
PMO	14	Lione Jennings	Cover Ghut - Stickett Phase 2	17,949.78
PMO	16	Alen Frett	Refurbish restrooms - Stickett	23,738.25
PMO	17	Donald Frett	Gazebo - Stickett Phase 2	36,178.70
PMO	18	A R Potter & Associates	Construction Supervision - Stickett Phase 2	22,418.08
PMO	19	WOLVAADD	Paving Parking Lot - Stickett Phase 2	39,387.39
PMO	20	Modern Development Business	Retaining wall - Craft Alive Village	45,990.13
PMO	21	Egbert Wheatley	Electrical Services and rims - Anegada	13,831.54
PMO	22	First Line Development Ltd.	Retaining wall - Shamouri Leonard's residence	43,436.50
PMO	23	K.E.C.A Heavy Equipment	Resurfacing of Basketball Court	99,963.89
PMO	24	KM Construction	Resurface Basketball court - Diamond Estate	51,550.00
PMO	25	STO Enterprise	Engineering Services - Hunthum's Ghut	43,240.00
PMO	26	KM Construction	Fencing of Basketball Court - Diamond Estate	26,500.00
PMO	A 1	Emmanuel Inkoom	Employment	95,000.00
PMO	E 159	Gerard Kenny	Employment - Senior Ship Surveyor	95,000.00
PMO	<b>Total</b>			<u>1,102,079.75</u>
MOF	1	Island Services (BVI) Ltd.	Furniture - Customs Gun Creek	15,523.14
MOF	2	Caribbean Trade & Information	Consultant - T. B. Lettsome Airport	84,000.00
MOF	3	All Interiors Ltd.	Tiling - Ministry of Finance	25,908.55
MOF	4	All Interiors Ltd.	Tiling - Inland Revenue Department	23,526.05
MOF	5	BecO's Housekeeping Services	Cleaning Services for the RFG Building	36,660.00
MOF	6	Moco's Fiberglass	Maintenance - HM Customs boats	18,000.00
MOF	7	KM Construction	Resurfacing Courts - Baughers Bay	17,250.00
MOF	8	Eileen L. Parsons	Development of a cultural tourism strategy	5,000.00p.mth
MOF	9	Rufred Forbes & Associates	Repairs - Multipurpose Sports Complex	77,904.70
MOF	10	Everett A. O'Neal	Consultant - Macro Fiscal Unit (MOF)	95,000.00
MOF	11	Enrique Estaban	Painting - Multipurpose Sports Complex	90,022.50
MOF	12	Skelton Electrics Ltd.	Electrical repairs - Multipurpose Sports Complex	22,361.52
MOF	13	Planetary Construction	Refurbishing Court - Bellvue	97,653.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MOF	14	Island Services (BVI) Ltd.	Furniture - Regional SME Project & others	48,868.69
MOF	15	Don Cameron	Layout - Regional SME Project & others	98,533.72
MOF	16	Sidnaro Freeman	Plumbing - Multipurpose Sports Complex	12,625.00
MOF	25	Pres-T-Con Limited	Supply	52,815.00
MOF	A 1	PricewaterhouseCoopers	Consultancy - Forensic Audit Treasury	94,600.00
MOF	A 3	CSS International, Inc.	Consultancy - Upgrade JD Edwards System	168 per hour
MOF	A 4	PricewaterhouseCoopers	Consultancy - Negotiation of a PPP Project	83,580.00
MOF	A 5	Everett A. O'Neal	Consultancy - Development Planning Unit	31,800.00
				<u>1,031,631.87</u>
HMC	1	Huntum's Ghut Service Station	Supply gasoline - HM Customs	27,180.00
HMC	2	Huntum's Ghut Service Station	Supply gasoline - HM Customs	28,864.00
HMC	3	Al's Marine Ltd.	Installation of A/C units	15,982.66
HMC	4	Newton Construction Co. Ltd.	Retrofitting Works - HM Customs Port Purcell	113,400.00
HMC	<b>Total</b>			<u>185,426.66</u>
IA	1	Infinite Solutions	Copier -Internal Audit	26,675.00
IA	<b>Total</b>			<u>26,675.00</u>
PO	1	KAT Building Groupe	Reconfiguration Post Office at Maduro Building	86,084.00
PO	2	FLR Enterprises	Security Assessment	80,000.00
PO	<b>Total</b>			<u>166,084.00</u>
MNRL	1	Bertrand Lettsome	Consultancy and project management - MNR&L	78,000.00
MNRL	2	Mark Brian Maduro	Drainage - Greenhouses	20,800.00
MNRL	3	Accurate Construction	Complete residence for Jerry Sebastian - FHB	16,254.50
MNRL	4	Accurate Construction	Concrete porch for Edith King's Residence-LL	10,535.30
MNRL	5	Cool Air-Condition Ltd.	Ice Machine & Walk-in Freezer	58,868.00
MNRL	6	Penn Brothers Inc.	Flake Ice Machine, A/C Systems	49,686.30
MNRL	7	Indigo Engineering Group	Consultancy - T.B. Lettsome Airport Expansion	45,000.00
MNRL	8	Jerome Lettsome		54,000.00
MNRL	9	Accurate Construction	Stairway at Elizabeth Edwards Residence - LL	17,254.40
MNRL	10	Accurate Construction	Fencing for Mr. Winston Malone Residence - LL	14,323.40
MNRL	11	Autland Heavy Equipment	Cleaning East Airport towards Trellis Bay	24,484.00
MNRL	12	Cool Air-Condition Ltd.	Chiller/Freezers & Vac. Packaging Machine	57,321.88
MNRL	14	Doc's Construction	Remodeling the first floor - Labour Department	26,552.00
MNRL	15	Meridian Marine Construction	Geotechnical survey - Airport Project	82,400.00
MNRL	16	Autland Heavy Equipment	Civil works drainage channel at Ella Reef	54,695.20
MNRL	17	Autland Heavy Equipment	Cleaning of Long Bay Beach	63,100.00
MNRL	18	Infinite Solutions	Copier - Land Registry	21,089.00
MNRL	19	C&M Construction Co.	Gazebo Brewer's Bay Beach Facility	83,054.40

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MNRL	20	Cooper's Architectural Svc	Design Smuggler's Cove Beach Development	57,900.00
MNRL	21	Kareem Malone	Construct terminal shed - Trellis Bay Ferry Dock	38,966.23
MNRL	22	Charles Penn	Kerb walls and drain - Long Bay Beach entrance	17,975.88
MNRL	24	Clarence Fahie	Refurbish fence and Bollard Chain at Trellis Bay	44,357.11
MNRL	26	Luis Wells Wood Work Shop	Construction works - Labour Department	68,998.47
MNRL	27	Island Services (BVI) Ltd.	Reconfigure - Labour Department	56,913.04
MNRL	28	Winston Penn	Works to residence of Ricardo Lettsome - LL	18,154.80
MNRL	29	Robert Chalwell Sr.	Repair fencing by Irvin Smith - Long Look	12,378.30
MNRL	30	Cool Air-Condition Ltd.	Walk-in Freezer and Condenser Fishing Complex	40,400.00
MNRL	31	A R Potter & Associates	Design Beef Island Improvement Projects	18,426.09
MNRL	32	Ports & Marina Services	Excavate seabed & sand bank Police Marine	96,450.00
MNRL	33	B&B Trucking Services Limited	Civil works - Spooner's Estate Phase II	40,000.00
MNRL	34	Jay Archibald	Civil works - Spooner's Estate Phase II	28,300.00
<b>MNRL</b>	<b>Total</b>			<b>1,316,638.30</b>
MEC	1	Deanne Davies	Consultancy services - Nutritionist, ESHS	12,000.00
MEC	2	Todman's Air Conditioning	Air-conditioning system for Block B - ESHS	11,995.00
MEC	3	Barnes PR Public Relations	Communications Advisor - MEC	96,000.00
MEC	4	Danley Rhymer	Drainage mitigation works Ivan Dawson Primary	13,550.71
MEC	5	Anthony Bobb	Drainage mitigation works Ivan Dawson Primary	15,506.89
MEC	6	Qwomar Construction Ltd.	Construction restroom Festival Grounds RT	26,298.81
MEC	7	Kazemde Farrington	Landscaping - Ivan Dawson Primary School	16,560.00
MEC	8	TransCaribbean International	Landscaping - Ivan Dawson Primary School	11,277.00
MEC	9	Sailon (BVI) Limited	Sailing activities for young people of the VI	25,000.00
MEC	10	STO Enterprises	Project management services MEC	75,000.00
MEC	11	Ayana Hull	Consultancy - Textbook on financial services	85,000.00
MEC	12	Charles Wheatley	Consultancy - Accreditation of Public Secondary	72,000.00
MEC	13	STO Enterprises	Engineering Basketball Court Roofing VG	62,500.00
MEC	14	STO Enterprises	Engineering Recreational Park in Virgin Gorda	68,500.00
MEC	15	Sailon (BVI) Limited	Sailing activities-Eslyn Henley Center & Vtech	32,400.00
MEC	16	Albert Wheatly	Consultancy Youth employment & job coaching	19,000.00
MEC	17	Germaine Scatliffe	Consultancy - BVI Technical Vocational School	70,000.00
MEC	18	Deborah O'Neal	Training and technical support - Power School	60,000.00
MEC	19	Popeye's Rental Services	Furniture for the library on Block 'B' - ESHS	33,973.52
MEC	20	Global Project Mgmt. Services	Project management - Greenland Playing Field	15,600.00
MEC	21	Toney & Sons Construcion Co.	Relocate structure from FLPS to ESHS	25,000.00
MEC	22	Nathaniel Penn	Light poles - Greenland field and basketball court	30,514.22
MEC	23	Jerome Lettsome	Block walls - Greenland field Section I and II	40,172.96
MEC	24	Alexander Thomas	Panel back stop - Greenland softball field	68,756.02
MEC	25	Arona Dewindt	Preparation - Greenland Playing Field	27,282.20
MEC	26	Cliff Williams General Maint.	All-weather basketball court - Greenland Field	34,605.96



<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
MEC	27	TransCaribbean International	Re-fencing - Road Town Festival Site; Section D	10,049.64
MEC	28	Bevaughn Herbert	Re-fencing - Road Town Festival Site; Section B	10,049.64
MEC	29	Jermemie Walters	Fencing - Robinson O'Neal Primary Field	28,460.05
MEC	31	KAT Building Groupe	Renovation grand stand - Ellis Thomas Downs	14,228.95
MEC	32	Aubrey Levons & Sons	New classroom - Anegada Pre-School	71,203.00
MEC	33	Lawrence Wheatley	Finishing new classroom - Anegada Pre-School	57,510.20
MEC	34	Eric Wheatley Jr.	Finishing new classroom - Anegada Pre-School	49,050.10
MEC	35	LS Construction	Finishing new classroom - Anegada Pre-School	55,868.56
MEC	36	Gerald Chinnery	Remedial works - Jost Van Dyke School	99,862.84
MEC	38	Allen Callwood Jr	Remedial works - Jost Van Dyke School	55,527.01
MEC	39	Toney & Sons Construcion Co.	Remedial works - Block F; ESHS	15,783.75
MEC	40	Belsadys Donovan	Reading specialist Various primary schools	30,000.00
MEC	41	Ellen Erwin	Reading specialist Bregado Flax Primary School	30,000.00
MEC	42	L&T Construction	Remedial works - Willard Wheatly Primary	37,846.60
MEC	43	Kade Potter	Remedial works - Leonora Delville Primary	32,865.80
MEC	44	L&S Construction	Remedial works - Alexandrina Maduro Primary	58,179.00
MEC	45	Mario Smith Construction	Remedial works - Ebenezer Thomas Primary	90,857.80
MEC	46	Elmore Stoutt	Consultancy-Principal BVI Technical Institute	63,558.00
MEC	47	McKenzie Baltimore Sr.	Truancy officer for public schools	Cancelled
MEC	48	Gemini Construction	Remedial works - Althea Scatliffe Primary	35,291.85
MEC	49	Lloyd Wheatley	Consultancy - BVI Technical Institute Policy	20,000.00
MEC	50	Sand & Dust Construction	Remedial works - Joyce Samuels Primary School	16,390.00
MEC	51	STO Enterprises	Architecture additional floor to the JVD School	27,140.00
MEC	52	STO Enterprises	Rehabilitation - BVI Technical Institute	97,800.00
MEC	53	STO Enterprises	Architectural - Anegada Pre-School Building	22,540.00
MEC	54	Tropical Air Conditioning Ltd.	Air-condition units - Isabella Morris Primary	13,610.00
MEC	55	Benn's Welding	Security screening mesh - Her Majesty's Prison	27,847.00
MEC	56	Deric & Myron Maduro	Repairs - BVI Technical Institute building	43,018.97
MEC	57	Albert Wheatly	Youth and employers Coordinator	34,200.00
MEC	58	Athlyn Fonseca Construction	Bus stand - Althea Scatliffe Primary School	15,385.00
MEC	59	Kade Potter	Tiling Isabella Morris Primary School Contract A	41,675.00
MEC	60	Kelvin Dawson	Tiling Isabella Morris Primary School Contract B	41,675.00
MEC	61	Gene Hodge Construction	Walkway covering - Enid Scatliffe Pre-Primary	39,690.00
MEC	62	Calypto Construction	Electrical works Block 'F' - Elmore Stoutt High	23,130.00
MEC	63	Creative Builders	Drainage & replace windows - Robinson O'Neal	37,050.72
MEC	64	I & A Construction &	Parking lot - Enid Scatliffe Pre-Primary School	99,835.30
MEC	65	Ronnie Fahie	Repair - Enis Adams Primary School	23,090.00
MEC	66	Almo George/Al's Marine	Air-condition Willard Wheatley Primary School	39,215.00
MEC	67	Sand & Dust Construction	Replacing windows - Joyce Samuels Primary	18,544.84
MEC	68	Karent Construction	Electrical works Althea Scatliffe Primary School	90,000.00
MEC	69	Doc's Construction	Repair works - Francis Lettsome Primary School	57,225.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MEC	70	KAT Building Groupe	Remedial works - Bregado Flax Secondary	48,078.00
MEC	71	Joseph Shelly & Sheldon Brown	Walkway - Bregado Flax Education Centre	21,636.30
MEC	72	Excel Builders & Contractors	Minor repairs - Leonora Delville Primary School	28,564.00
MEC	73	John Nibbs Construction	Remodel bathrooms Ebenezer Thomas Primary	30,000.00
MEC	74	Kelvin Thomas Construction	Burglar bars Eslyn Henley Richiez Centre	16,938.30
MEC	75	Clarence Fahie	Replace windows - Alexandrina Maduro Primary	25,530.00
MEC	76	Reynold Davies	Remodel bathrooms - Willard Wheatley Primary	30,000.00
MEC	77	Dereck Marshall	Paint third floor - Wards Building	18,441.80
MEC	78	Hubert Brokes	Remedial works third floor - Wards Building	19,331.00
MEC	79	Cecily Malone	Coordinator Alternative Education	28,622.52
Rec. T	3	Bereniece Freeman	Maintenance services - Greenland Playing Field	24,000.00
DEC	1	Roytin Harrigan	Maintenance services	8,400.00
DEC	2	Shark's Enterprises Ltd.	Maintenance services	8,400.00
DEC	3	Shark's Enterprises Ltd.	Maintenance services	9,000.00
DEC	4	Rudolph George	Maintenance services	8,400.00
DEC	5	Sesilee Thomas	Student Transport EE to Technical Institute	9,500.00
<b>MEC</b>	<b>Total</b>			<b>3,058,589.83</b>
MHSD	1	Ermyn Richardson	Rent	11,200.00
MHSD	2	Medical Equipment Solutions	Project revalidation services	85,500.00
MHSD	3	Elite Security & Investigations	Security Services - Sandy Lane Centre	53,900.00
MHSD	4	Antonio Martin	Works to residence Steadwin Coakley JVD	18,142.00
MHSD	5	Ernest Faulkner	Repairs and renovation - Anegada Clinic	80,569.00
MHSD	6	Roystin Harrigan	Concrete access road - dump site on VG	42,388.43
MHSD	7	Kane Chu/Wuhan Kudat	Purchase - Garbage Truck	73,200.00
MHSD	8	Kane Chu/Wuhan Kudat	Purchase - Road Sweeper	92,000.00
MHSD	9	Aislinn Amory	Programme Aide - Autism Centre	24,264.00
MHSD	10	Gillian Niles-John	Programme Aide - Autism Centre	21,249.00
MHSD	11	Asha Peters	Programme Aide - Autism Centre	19,440.00
MHSD	12	Leslie J. Smith Construction	Construct a dwelling home - Sylvia Forbes	99,806.03
MHSD	13	Ishmeal Scatliffe	Retaining wall "A": New ADH - Spooner's Estate	68,541.44
MHSD	14	Sinclair Flemming Construction	Retaining wall "B": New ADH - Spooner's Estate	65,885.23
MHSD	15	Kazemedede T. Farrington	Retaining wall "C": New ADH - Spooner's Estate	81,429.78
MHSD	16	P&N Construction Co. Ltd.	Retaining wall "D": New ADH - Spooner's Estate	52,534.30
MHSD	17	Gavin Turnbull	Retaining wall "E": New ADH - Spooner's Estate	51,051.93
MHSD	18	Maxima One Trading Inc.	Purchase - Commercial Wood Chipper	45,700.00
MHSD	19	KM Construction	Renovate - MHSD second office	89,873.08
MHSD	20	Randolph Mactavious	Concrete roadway - Incinerator site, Pockwood	29,273.00
MHSD	21	Sylvester Johnson	Paving driveways 3, 5 & 6 SCB Cemetery	35,877.70
MHSD	22	Rodney Simmonds	Retaining walls BCD and E: ADH Spooner's	81,408.50
MHSD	23	Ifield Hodge	Road by retaining wall E: ADH Spooner's Estate	35,375.34
MHSD	24	Michael Maduro	Main road: New ADH - Spooner's Estate	33,978.94

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MHSD	25	Brian Blyden	Main road: New ADH - Spooner's Estate	33,978.94
MHSD	26	Doc's Construction	Renovation of Public Spaces - Peebles Hospital	18,630.00
MHSD	27	Bert Construction	Roadway - Johnson Ghut	28,678.70
MHSD	28	Quality Air Condition	Replace air conditioning ducts MHSD 2 <sup>nd</sup> Office	39,875.00
MHSD	29	Henry Francis	Roadway E-side - Incinerator Pockwood pond	29,548.10
MHSD	30	Sinclair Flemming Construction	Retaining wall - Renia Fahie's Residence	25,844.58
MHSD	31	Elliot Green	Road by retaining wall D: ADH Spooner's Estate	36,516.54
MHSD	32	Charles Ernest Rymer	Main road: New ADH - Spooner's Estate	33,978.94
MHSD	34	Randolph Mactavious	Road by retaining wall C: ADH Spooner's Estate	42,101.84
MHSD	35	Toney & Sons Construction Co.	Road by retaining wall B: ADH Spooner's Estate	36,478.64
MHSD	36	Alwin Garraway	Main road: ADH - Spooner's Estate	33,978.94
MHSD	37	EGARR & Associates	Solid waste management strategy for the VI	92,200.00
MHSD	38	Wuhan Kudat Industry & Trade	Purchase - Skid Steer Loader	33,300.00
MHSD	39	Commonwealth Trading Inc.	Purchase - 2 bins with power units	56,400.00
MHSD	40	Commonwealth Trading Inc.	Purchase - 2 roll on roll off bins	15,480.00
MHSD	41	May Da Global Trading Co. Ltd.	Purchase - 70 litter bins and 30 recycling bins	19,000.00
MHSD	42	Walford Farrington	Construct road - North Sound Community Centre	39,100.81
MHSD	43	Maxwell A. George	Construct road - North Sound Community Centre	39,100.81
MHSD	44	Alpha Construction	Construct road - North Sound Community Centre	39,100.81
MHSD	45	Egbert Smith	Paving driveways 1, 2 & 4 of - SCB Cemetery	31,237.45
MHSD	46	John Nibbs	Paving Section A - Sea Cow's Bay Cemetery	22,310.00
MHSD	47	Anytime Construction Services	Road by retaining wall A: ADH Spooner's Estate	36,609.19
<b>MHSD</b>	<b>Total</b>			<u>1,994,628.49</u>
MCW	1	Allison Vanterpool	Installation of Storage Site Facilities	74,200.00
MCW	2	Austin Todman	Periodic Inventory of stores and materials,	65,350.00
MCW	3	Cecil Penn Construction	Install Pre Cast Manholes Covers - Sections 1 - 5	73,925.00
MCW	4	Ogan Baronville Construction	Installation of Sewer Lines and Appurtenances	66,210.00
MCW	5	Leslie Smith	Installation of Sewer Lines and Appurtenances	53,435.00
MCW	6	Meridian Marine Construction	Installation of Sewer Lines and Appurtenances	64,660.00
MCW	7	George & Jason Malone	Installation of Sewer Lines and Appurtenances	49,610.00
MCW	8	Ishmael Hodge Backhoe	Installation of Sewer Lines and Appurtenances	58,246.00
MCW	9	Cecil Penn Construction	Installation of Sewer Lines and Appurtenances	67,114.00
MCW	10	ABC Plumbing Services	CCTV Inspection of Existing Sewer Lines	15,845.00
MCW	11	Clarence Thomas, Ltd.	Pipes and fittings and other materials	50,907.11
MCW	12	JBF Construction	Pumping and Disposal of Waste Water	12,500.00
MCW	12	Clarence Thomas, Ltd.	Office trailer for RT2011-1 Phase one	14,745.00
MCW	13	Clarence Thomas, Ltd.	Trash pumps Sewerage Project Phase 1.	12,270.80
MCW	14	Clarence Thomas, Ltd.	Trench storing equipment for phase one.	71,265.38
MCW	15	W & W Reliable	Concrete Manholes and Inspection Chambers.	62,700.00
MCW	16	Robert Chalwell	Installation of Sewer Lines and Appurtenances	48,535.00
MCW	17	Moose Construction	Installation of Sewer Lines and Appurtenances	60,370.00
MCW	18	L&T Construction	Installation of Sewer Lines and Appurtenances	50,830.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MCW	19	W & W Reliable	Installation of sewer lines and appurtenances	60,200.00
MCW	20	Millenium Construction	Installation of Sewer Lines and Appurtenances	57,960.00
MCW	21	Balwin's Equipment Rental	Installation of Sewer Lines and Appurtenances	21,700.00
MCW	22	Clarence Fahie	Installation of Sewer Lines and Appurtenances	46,460.00
MCW	23	Clifton Thomas	Installation of Sewer Lines and Appurtenances	37,350.00
MCW	24	Clifton Thomas	Installation of Sewer Lines and Appurtenances	54,780.00
MCW	25	Pres-T-Con Limited	Road Rehabilitation Project - Jost Van Dyke	52,815.00
MCW	26	International Construction	Installation of Sewer Lines and Appurtenances	50,250.00
MCW	27	Mandar Development	Installation of Sewer Lines and Appurtenances	34,500.00
MCW	28	Tyrone Richardson	Installation of Ramp and Wooden Fencing	28,050.00
MCW	31	A R Potter & Associates	Crafts Alive Village Expansion Design	61,500.00
MCW	32	Clean Air Solutions	Insulation in the air handler units -CAC.	45,000.00
MCW	33	K & K Heavy Equipment	Pumping and disposal of waste water	12,500.00
MCW	34	JBF Construction	Pumping and disposal of waste water	12,500.00
MCW	35	Thermo Bond Building LLC	Network Cabinet - Telephone Management Unit.	12,958.00
MCW	36	Clarence Thomas, Ltd.	Purchasing certain materials.	56,854.02
MCW	37	Hayes Instrument Co.	Survey Equipment - Public Works	36,500.00
MCW	38	Autland Heavy Equipment	Install sewer line and Appurtenances - Section 4	36,106.00
MCW	39	Winston Penn	Install sewer line and Appurtenances - Section 5	30,331.00
MCW	40	Nalon Davis	Install sewer line and Appurtenances - Section 6	21,438.00
MCW	41	Carlton George Corporation	Installation of Sewer Lines	16,500.00
MCW	42	K & M Construction	Construction Storage and Staging areas	24,150.00
MCW	43	K & M Construction	Installation of Precast Concrete Manhole	41,220.00
MCW	44	Guardian Surveying Services	Surveying services	28,800.00
MCW	45	Island Concrete Ltd.	Concrete manhole covers and road construction	49,500.00
MCW	46	Avery Potter	Saw cutting and marking	19,700.00
MCW	47	Cedric Thomas	Installation sewer line and Appurtenances Section 1	38,508.00
MCW	48	Joseph Frett	Installation sewer line and Appurtenances Section 2	34,625.00
MCW	49	C & W General Marketing	Installation sewer line and Appurtenances Section 3	29,402.00
MCW	50	G-Unit Construction	Installation Sewer Lines and Concrete Junction Box	71,650.00
MCW	51	Cadelco Plants & Landscaping	Craft Alive Village Landscaping services	44,472.05
MCW	52	Atlantis Solar BVI	Provide 2500 8W LED House Bulbs	42,500.00
MCW	53	Modern Development Business	Crafts Alive Village Electrical and construction	98,325.00
MCW	54	Ronald Smith	Crafts Alive Village Constructing Building No. 3	39,853.00
MCW	55	Kazemde Farrington	Crafts Alive Village Constructing Building No. 10	31,295.00
MCW	56	Ishmael Hodge Backhoe	Installation of Sewer Lines and Appurtenances	57,990.00
MCW	57	Ricky's Trucking	Sewage Disposal Trucking Services	30,800.00
MCW	58	JBF Construction	Sewage Disposal Trucking Services	30,800.00
MCW	59	WB Trucking	Water Truck Services	14,450.00
MCW	60	Building Solutions Limited	Installation Sewer Lines and Appurtenances	71,685.00
MCW	61	Hodge Construction	Installation Sewer Lines and Appurtenances	55,579.00
MCW	62	Clarence Thomas Ltd.	Pipes and fitting and other materials	53,769.70
MCW	63	C & W General Maintenance	Installation of Pre-Cast Manhole Structures	65,845.00

<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
MCW	64	Austin Todman	Maintenance of storage and staging area	65,000.00
MCW	65	Syncon Technologies Ltd.	Network cabinet for TSMU	57,978.79
MCW	66	PKF Accounting and Business	Professional services - BVI Port Authority	52,500.00
MCW	67	Clive George	Crafts Alive Village Retrofitting add'l restroom	22,354.00
MCW	68	Allison Vanterpool	Crafts Alive Village Constructing Building No. 6	74,607.20
MCW	69	Hopkins Equipment Rental	Water Truck Services	14,450.00
MCW	70	Sinclair Flemming Construction	Crafts Alive Village Constructing Building No. 8	27,510.70
MCW	71	K M Construction	Crafts Alive Village Constructing Building No. 7	97,478.80
MCW	72	Wayne Stout	Crafts Alive Village Constructing Building No. 2	98,211.87
MCW	73	Kwickskan Services	Crafts Alive Village Constructing Building No. 9	33,999.20
MCW	74	Jones Wood Work Corporation.	Crafts Alive Village Constructing Building No. 4	39,158.00
MCW	75	Meridian Marine Construction	Supply and Install sheet piling	80,350.00
MCW	76	GDM Lindex Limited	Pressure valves - McNamara water project	40,860.37
MCW	77	Saint Gobain Pam	Materials - McNamara water project	17,027.45
MCW	78	Florida Aqua store and Utility	Repair Water Storage Tank - JVD	47,582.00
MCW	80	Clarance Thomas Ltd.	Supply 10 Sewage pumps	25,733.58
MCW	82	Edwin Edwards	Crafts Alive Village Constructing Building No. 1	93,393.50
MCW	83	Lawford Simmonds	Crafts Alive Village Constructing Building No. 5	25,191.30
MCW	84	Infinite Solutions	Purchasing 12 cast aluminum LED outdoor lights	43,642.00
MCW	85	Clean Air Solutions	Air conditioning system - Premier's Office	45,440.00
MCW	86	C.D.H Construction	Concrete pavers Old Towne Heritage	41,439.56
MCW	87	Terry Smith	Crafts Alive Village Cover ghut	37,512.10
MCW	88	Alan Frett	Constructing 9,925 SF of brick paving	68,370.75
MCW	89	CDH Construction	Diesel Generator and Battery charger	15,500.00
MCW	91	STO Enterprise	Removing and replacing the road - CAC	52,000.00
MCW	92	Tortola Carpet Sale and Services	Commercial Tiles flooring - MC&W	14,747.41
MCW	93	Systems Engineering	Construction of Retaining Walls - Cane Garden Bay	11,050.00
MCW	94	Systems Engineering	Construction of Bridge and Culverts - Palestina	24,610.00
MCW	95	BioSafe Treatment & Septic	Modification of Main Pump Station	36,200.00
MCW	97	Boynes Welding & Iron Works	Fabricating 7 trash receptacles and 28 benches	23,650.00
MCW	99	S&S Construction	Planters and crosswalk - Crafts Alive Village	29,612.20
MCW	100	Island Services (BVI) Ltd.	Redesign and constuction - MC&W Reception area	46,850.43
MCW	101	Hail Fountains Inc	Craft Alive Village 4 starter planters fountain kits-	14,424.64
MCW	102	Biosafe Treatment and Septic	Craft Alive Village Upgrade Sewerage System	12,147.60
MCW	103	Bone Crusher Consultancy	Water meter field audit	60,300.00
MCW	104	Mirsand Town Planning	Engineer drainage solution Phase 1 - Long Trench	12,811.30
MCW	105	Mirsand Town Planning	Retaining wall by Louise Turnbull Phase 1-3	21,513.59
MCW	107	G-Unit Construction	Methodist Manse Road Expansion	20,802.63
MCW	122	Jerome Frett	Drainage Design EE Police Station to Alphonso Gas	15,000.00
MCW	123	Chalwell Surveying Services	Survey EE Police Station to Alphonso Gas Station	16,800.00
MCW	A 1	Clarence Thomas Ltd.	Purchasing certain materials.	50,907.10
MCW	A 2	Clarence Thomas Ltd.	Purchasing certain materials.	14,745.00
MCW	A 3	Clarence Thomas Ltd.	Purchasing certain materials.	12,270.80

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MCW	A 4	Clarence Thomas Ltd.	Purchasing certain materials.	71,265.38
MCW	<b>Total</b>			<u>4,460,888.31</u>
WSD	1	Derrick Varlack	Expansion of storage area -WSD Baugher's Bay	25,008.17
WSD	<b>Total</b>			<u>25,008.17</u>
PWD	1	Skelton Baylot	Annual Rental of land for Asphalt Plant - Fish Bay	18,000.00
PWD	2	G-Unit Construction	Johnson Ghut Development Project Phase 3CI	82,167.50
PWD	3	Delta Petroleum	Diesel - Asphalt	16,321.65
PWD	4	PRES-T-CON Limited	Channel Beam JVD Road Project	52,815.00
PWD	5	Delta Petroleum	Gasoline - PWD Stores	23,700.00
PWD	6	Autland Heavy Equipment	Rehabilitation of parking lot - Trellis Bay	56,821.50
PWD	7	LDK Heavy Equipment	Rehabilitation of parking lot - Trellis Bay	53,521.00
PWD	8	Franklyn Dailey	Construction of sidewalk - Banco Popular	39,641.65
PWD	9	O'sias Building Group Co. Ltd.	Retaining Wall by Roxanne Sylvester Phase 2	47,629.72
PWD	10	Virgin Gorda Security	Security Services - VG Admin	26,289.00
PWD	11	BVI Paving Ltd.	Bitumen - PWD	25,734.22
PWD	12	Delta Petroleum	Gasoline - PWD Stores	23,700.00
PWD	13	Delta Petroleum	Diesel - PWD Stores	12,150.00
PWD	14	Dennis MacKenzie Callwood	Trim & Clean roads - West End	6,442.00
PWD	15	Irvy Turnbull	Trim & Clean roads - Long Trench to Fahie Hill	9,169.00
PWD	16	Micheal Leonard	Trim & Clean roads - Martin to Luck Hill	9,144.00
PWD	17	Allen Cameron	Trim & Clean roads - Romney Park	6,872.00
PWD	18	Howard Matthias	Trim & Clean roads - Sea Cows Bay	6,075.00
PWD	19	Glandwell Christopher	Trim & Clean roads - Bound Tree Area	5,055.00
PWD	20	Henry Francis	Trim & Clean roads -Meyers to Diamond	8,160.00
PWD	21	Alford Maduro	Trim & Clean roads - Mayaba to Harrigan Shop	9,326.00
PWD	22	Humphrey Allen Lettsome	Trim & Clean roads - Parham Town to Bridge	12,371.00
PWD	23	Bernard Fraser	Trim & Clean roads - Sage Mountain area	4,812.00
PWD	24	Arnold Smith	Trim & Clean roads - Belle Vue to Butu	5,720.00
PWD	25	Clarence Daniel	Trim & Clean roads - Hope Hill to Lambert Hill	14,042.00
PWD	26	Warren Smith	Trim & Clean roads - Long Trench to Purcell	3,520.00
PWD	27	James L.Callwood	Trim & Clean roads - Windy Hill	15,454.80
PWD	28	Herman Christopher	Trim & Clean Feeder Roads	8,885.00
PWD	29	Angela Stanley	Trim and Ghut cleaning -Free Bottom	6,480.00
PWD	30	Abraham Coakley	Rehabilitation & drainage solution - JVD Road	79,339.98
PWD	31	Skelton Quarry Ltd.	Gavel stones - Asphalt Plant	28,000.00
PWD	32	Benn's Welding Co. Ltd.	Fabricating beams - Johnson's Ghut Catchment	31,291.00
PWD	33	Anthony Bobb	Paving Parking Lot Option 1 Part F - RT Helipad	31,986.33
PWD	34	Michael Maduro	Paving Parking Lot Option 1 Part E - RT Helipad	33,449.76
PWD	35	Terrance Malone	Covered Box Drain - Johnson's Ghut Dev. Project	67,563.19
PWD	36	BVI Paving Ltd.	2- Tank-60/70 bitumen for PWD	51,468.44

<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
PWD	37	Sinclair Flemming Construction	Paving Parking Lot Option 1 Part C - RT Helipad	32,744.01
PWD	39	Eugene Hodge	Paving Parking Lot Option 1 Part G - RT Helipad	33,818.74
PWD	40	Neighbourhood Construction	Paving Parking Lot Option 1 Part B - RT Helipad	21,376.26
PWD	41	K & S Construction	Paving Parking Lot Option 1 Part D - RT Helipad	35,117.72
PWD	42	Reginald Smith	Trim & Clean road - Camp Ground Area	9,655.00
PWD	43	Clifford Henley	Trim & Clean road - Horse Path to Huntums G	5,291.00
PWD	44	Gerald Smith	Trim & Clean road - Soldier Hill to Mayaba	11,078.00
PWD	45	Samuel Williams	Trim & Clean roads - Pleasant Valley area	12,995.00
PWD	46	Rufus Dawson	Trim & Clean road - Bound Tree to McNamara	9,400.00
PWD	47	James Penn by Bernadine Penn	Trim & Clean roads - Vanterpool - Long Look	5,490.00
PWD	48	Vernon Smith	Trim & Clean roads - Porter Ghut to Main Road	13,242.00
PWD	49	William Industrious	Trim & Clean road - Cane Garden Bay Area	2,720.00
PWD	50	Melvin Christopher	Trim & Clean roads - feeder to Kate Parsons	7,882.00
PWD	51	Perry Leonard	Trim & Clean roads - Fortuna Ghut Area	15,434.00
PWD	52	Rudolf George	Drainage solution SITE #2 - JVD	58,985.00
PWD	53	Reeso Maduro	Road Paving - vicinity of PWD Compound	23,113.68
PWD	54	Wendell Callwood	Drainage solution SITE #1 - JVD	20,051.63
PWD	55	Franklyn Brewley	Trim and Clean roads Horse Path and feeder	7,721.00
PWD	56	Delta Petroleum	Gasoline - PWD Stores	23,700.00
PWD	57	C & M Construction	Retaining wall by Gwendolee Lettsome-Thomas	54,786.58
PWD	58	Don D. Cameron	Construction Supervision-Parking Lot	5,015.81
PWD	59	Delta Petroleum	Gasoline - PWD Stores	25,320.00
PWD	60	Henry Francis	Retaining Wall by Janice Donovan's Residence	13,731.63
PWD	61	Robert Chalwell Sr.	Drainage Solution - Fire Station - Long Look	12,775.81
PWD	62	Roadside Equipment Services	Road cleaning - Blackburn Highway	39,196.16
PWD	63	BVI Paving Co. Limited	Purchase - Tank Bitumen Oil	25,734.22
PWD	64	Massac's Co.	Retaining Wall at Margaret Borde's Residence	31,265.11
PWD	65	Don D. Cameron	Construction Supervision-Parking Lot	25,079.09
PWD	66	Linton Toney	Retaining Wall by Monica Questelles residence	42,458.06
PWD	67	Asif Glasgow Backhoe Service	Drainage solution SITE #1 - JVD	29,610.52
PWD	68	Delta Petroleum	Gasoline - PWD Stores	8,410.00
PWD	69	Delta Petroleum	Gasoline - PWD Stores	25,320.00
PWD	70	Delta Petroleum	Diesel - PWD Stores	12,150.00
PWD	71	Virgin Gorda Security	Security Services at Admin VG	26,316.00
PWD	72	Ronnie Fahie	House Stabilization by Anthea George Residence	55,583.53
PWD	73	Vekel L'Esperance	Kerb & Slipper by Abdul Shabazz	47,391.16
PWD	74	Ronnie Fahie	Retaining Wall & Road by Ronnie Fahe	19,985.05
PWD	75	Delta Petroleum	Diesel - PWD Stores	12,600.00
PWD	76	Delta Petroleum	Gasoline - PWD Stores	25,320.00
PWD	77	STO Enterprise	Trailer double trailer wide building for PWD VG	89,615.00
PWD	78	Khoy's Construction	Road Improvement by Lynelle Maduro	13,851.35
PWD	79	Alwin Garraway	Road Improvement by Edward Smith - Primrose	39,259.05
PWD	80	Building Solutions (BVI)	Drainage solution - Administration Complex	41,843.64

<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
PWD	81	Cecil Penn Construction	Fuel pumping & burial of tanks - Valley VG	97,715.56
PWD	82	K.A.D Engineers, Architects		12,704.86
PWD	83	Junior Mathias	Swale drain & hump by Huntum's Ghut Play	19,285.16
PWD	84	Gemini Construction	Retaining wall by Pedrito Chalwell's Residence	53,484.58
PWD	85	Kade Potter	Masonry wall & Road by Meredith Relyea	21,827.69
PWD	86	Khoy's Construction	Retaining wall & Road Improvement	11,532.14
PWD	87	Wilfred Benners	Trim & Clean road - Anegada	2,362.08
PWD	88	Phil Vanterpool	Trim & Clean road - Anegada	2,362.08
PWD	89	Vernon Farrington	Trim & Clean road - Butu Mountain	4,333.00
PWD	90	B&B Trucking Services Ltd.	Removal of existing Center wall	18,837.00
PWD	91	Cobex	Software Subscription renewal	12,305.00
PWD	92	Island Develop. Construction	Drainage Phase 1 - Helipad Parking Soak-away	22,283.86
PWD	93	Elliot Hodge	Retaining Wall & Road by Louise Turnbull	96,486.50
PWD	94	STO Enterprise	Trinity Highway Safety - Guard Rail System	79,856.00
PWD	95	F-Construction	Road Paving by Elsa Smith - South Virgin Gorda	25,910.54
PWD	96	Sand Wise Ltd.	Drainage mitigation by Tortola Concrete	62,675.00
PWD	97	Tortola Concrete Ltd.	Drainage mitigation by Tortola Concrete	61,589.45
PWD	98	Delta Petroleum	Gasoline - PWD Stores	25,320.00
PWD	99	Vernon Maduro	Methodist Manse Road Expansion - Sidewalk	27,150.64
PWD	100	Tyrone Richardson	Methodist Manse Road Expansion - Civil Works	30,760.92
PWD	101	Modern Development Business	Drainage and Culvert Crossing	17,957.91
PWD	102	JC's Construction	Methodist Manse Road Expansion - Phase 1	15,064.54
PWD	103	Charles Fonseca	Methodist Manse Road Expansion Phase 1	40,687.40
PWD	104	Hopkins Construction	Methodist Manse Road Expansion - Sidewalk	39,212.82
PWD	105	Michael Maduro	Methodist Manse Road Expansion - Civil Works	39,212.82
PWD	106	Neighbourhood Construction	Methodist Manse Road Expansion - Drainage	18,404.03
PWD	107	Sinclair Flemming Construction	Methodist Manse Road Expansion Phase 1	14,876.17
PWD	108	G-Unit Construction	Methodist Manse Expansion Project Supervision	20,802.63
PWD	109	Delta Petroleum	Gasoline & diesel - PWD stores	8,430.00
PWD	110	Fredrick Jacobs	House Stabilization Phase 2 by Anthea George	41,975.81
PWD	111	F&J & Sons Construction	Methodist Manse Road Expansion Retain. Wall	16,824.39
PWD	112	F&J & Sons Construction	Methodist Manse Road Expansion Phase 5	18,404.03
PWD	113	Autland Heavy Equipment	Rehabilitation & drainage solution of roadway	69,172.50
PWD	114	J&J Construction	Methodist Manse Road Expansion Phase 2	39,212.82
PWD	115	George & Jason Malone	Methodist Manse Road Expansion Phase 4	18,404.03
PWD	116	Cecil Penn Construction	Retaining wall & road by Armenio Scatliffe	66,039.96
PWD	117	Antonio Martin	Road paving by Esselyn Beckford's Residence	14,980.59
PWD	118	Junior Mathias	Drainage solution by Huntum's Ghut Playground	46,834.56
PWD	119	Chalwell Surveying	Topographical Survey for Little Road	59,100.00
PWD	120	Jerome Frett	Professional Service-Sidewalk and dainage design	25,000.00
PWD	121	G-Unit Construction	Methodist Manse Road Expansion Phase 2	32,900.12
PWD	122	Jerome Frett	Civil Engineering Services	15,000.00
PWD	123	Chalwell Surveying	Topographical Survey	16,800.00



<b>DEPT</b>	<b>#</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
PWD	124	T&J Construction	Road paving by Jacky Small's Residence	23,701.16
PWD	125	C&E Construction	Road paving by Dianne Malone's Residence	27,416.81
PWD	126	Aubrey Freeman	Road paving by Neva Desant Residence Phase 3	30,098.15
PWD	127	Jay Archibald	Road paving by Neva Desant Residence	30,098.15
PWD	128	C&O Construction	Office enclosure - Department of Motor Vehicles	18,301.10
PWD	129	T&J Construction	Road Paving by David Smith Residence	21,991.79
PWD	130	Nicolas Scatliffe	Road paving by Neva Desant Residence Phase 5	30,098.15
PWD	131	Noel Scatliffe	Road Rehabilitation & Drainage Solution Phase 1	71,518.10
PWD	132	Mactash Construction	Pedestrian Crossing by First Caribbean Bank	14,192.96
PWD	133	Aubrey Freeman	Road Rehabilitation & Drainage Solution	54,590.04
PWD	134	Boynes Welding & Iron Works	Metal Grating Helipad Parking Soak-away	19,659.25
PWD	135	B&B Trucking Services Ltd	Sidewalk by Sports Club	19,159.00
PWD	136	Elroy Franklyn	Sidewalk by Sport Club Phase 1	50,609.43
PWD	137	Deric & Myron Maduro	Road paving by Neva Desant Residence Phase 6	30,098.15
PWD	138	Delta Petroleum	Gasoline - PWD Stores	23,766.34
PWD	139	Delta Petroleum	Gasoline - PWD Stores	23,760.00
PWD	140	Delta Petroleum	Diesel - PWD Stores	11,970.00
PWD	141	Elliot Green	Road paving by Neva Desant Residence Phase 4	30,098.15
PWD	142	Hubert Brookes	Retaining Wall by Roxanne Sylvester Phase 2	42,866.75
PWD	143	KAT Building Groupe	Road paving by Neva Desant Residence Phase 2	30,098.15
PWD	144	Walwyn's Corporation Ltd.	Road paving by Thomas Richardson Section B	32,057.92
PWD	145	Delta Petroleum	Gasoline - PWD Store	23,760.00
PWD	146	Accurate Construction	Retaining wall by Abraham Thomas Phase 1	15,682.21
PWD	147	Mcadoo Dawson	Uniform for PWD staff on Tortola	20,221.06
PWD	148	Platinum Construction	Methodist Manse Road Expansion - Box Drain	14,345.85
PWD	149	Accurate Construction	Retaining wall by Abraham Thomas Phase 2	28,469.46
PWD	150	Delta Petroleum	Gasoline - PWD Store	23,760.00
PWD	151	Elroy Franklyn	Road Paving by Lorna Stevens Phase 2-3	27,464.76
PWD	152	Skelton Concrete Products Ltd.	Concrete mix	17,600.00
PWD	154	J&J Construction	Methodist Manse Road Expansion - Phase 2	56,759.49
PWD	155	Bernard Smith Construction	Road Paving - Romney Park	23,381.34
PWD	158	Skelton Quarry Ltd.	Crushed stone	18,750.00
PWD	159	Skelton Quarry Ltd.	Crushed stone	12,000.00
PWD	161	George & Jason Malone	Methodist Corp - Road paving	24,537.66
PWD	162	Noel Scatliffe	Road paving Phase 4A - Georges North Side	44,168.28
PWD	163	Tyrone Richardson	Methodist Manse Road Expansion - C W Phase 2	21,685.98
PWD	164	Cecil Penn Construction	Civil Works PWD VG Phase 2	70,426.00
PWD	167	G-Unit Construction	Methodist Manse Road Expansion - Phase 4	18,174.03
PWD	169	LDK Heavy Equipment	Georgy Hill Road Expansion - Demolition Works	24,483.50
PWD	170	Autland Heavy Equipment	Georgy Hill Road Expansion - Civil Works	59,666.39
PWD	171	Robert Chalwell Sr.	Georgy Hill Road Expansion - Phase 1	39,361.97
PWD	172	K&M Construction Mgmt	Georgy Hill Road Expansion - Phase 1	49,269.11
PWD	173	Wilbert Pickering Construction	Georgy Hill Road Expansion - Phase 3	33,328.04

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	174	Thomas Construction	Georgy Hill Road Expansion - Phase 3	33,328.04
PWD	175	John Lewis	Georgy Hill Road Expansion - Phase 4	25,216.40
PWD	176	L&T Construction	Georgy Hill Road Expansion - Phase 5	24,513.52
PWD	179	Dereck Selvin Christopher	Retaining Wall by Ashford Prince	35,008.47
PWD	180	Franzel Penn	Road reinstatement by Glanville Penn - East End	44,458.83
PWD	181	Delta Petroleum	Gasoline - PWD Store	23,760.00
PWD	182	Ifield Hodge	Drainage Solution by Kenrick Grant	33,877.51
PWD	183	Moose Construction	Retaining Wall Part 1 by Shirlyn Penn	85,805.24
PWD	184	Zane Potter	Retaining Wall Part 2 by Shirlyn Penn	83,132.18
PWD	185	Stanley Weston	Retaining Wall Section by Shirlyn Penn	50,992.55
PWD	186	W&W Reliable Construction	Road Rehabilitation A & B by Shirlyn Penn	39,352.02
PWD	187	K&M Construction Mgmt.	Stone Filled Gabions by Shirlyn Penn	98,480.31
PWD	188	Autland Heavy Equipment	Nottingham Estate Civil works by Garna Turnbull	16,100.00
PWD	189	Paskelly Construction Co.	Nottingham Estate Paving by Garna Turnbull A	25,713.43
PWD	190	P&P Construction	Nottingham Estate Paving by Garna Turnbull B	23,315.10
PWD	191	P&S Construction	Nottingham Estate Paving by Garna Turnbull C	23,315.10
PWD	192	Ellsworth Phillip	Nottingham Estate Paving by Garna Turnbull D	23,315.10
PWD	193	Autland Heavy Equipment	Nottingham Estate Paving by Roosevelt Smith	17,894.00
PWD	194	Leroy Frett	Nottingham Estate Paving by Roosevelt Smith A	26,785.97
PWD	195	L&T Construction	Nottingham Estate Paving by Roosevelt Smith B	26,785.97
PWD	196	DC Construction	Nottingham Estate Paving by Roosevelt Smith D	26,785.97
PWD	197	Accurate Construction	Nottingham Estate Paving by Roosevelt Smith C	26,785.97
PWD	199	Accurate Construction	Supervision - Gorgy Hill Expansion	17,351.57
PWD	200	L&S Construction	Block Wall by Jennifer Alphonso - Baugher's Bay	20,571.20
PWD	204	Delta Petroleum	Diesel - PWD Stores	11,970.00
PWD	205	Delta Petroleum	Gasoline - PWD Store	23,760.00
PWD	206	Delta Petroleum	Gasoline - PWD Store	23,760.00
PWD	208	Wattley's Enterprises	Long Trench Paving by Elaine Chapdelaine 1	31,622.82
PWD	209	Arnold Smith	Long Trench Paving by Elaine Chapdelaine 2	31,622.82
PWD	210	Claude George	Long Trench Paving by Elaine Chapdelaine 3	31,622.82
PWD	211	Elroy Franklyn	Long Trench Paving by Elaine Chapdelaine 4	31,622.82
PWD	212	RS Construction	Long Trench Paving by Elaine Chapdelaine 5	31,622.82
PWD	213	Karent Construction	Long Trench Paving by Elaine Chapdelaine 6	31,622.82
<b>Grand</b>	<b>Total</b>			<b>5,551,448.79</b>

**Appendix G**

**PETTY CONTRACTS ISSUED WITH VARIABLE AMOUNTS**

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT
MOF	A 3	CSS International, Inc.	Consultancy - Upgrade JD Edwards System	\$168 per hr.
MOF	8	Eileen L. Parsons	Development of a cultural tourism strategy	5,000.00p.mth
PMO	11	Smith's Ferry Services	Ferry Services - Road Town to Anegada	\$3,000 a day

**Appendix H**

**MAJOR CONTRACTS ISSUED**

<b>Min/ Dep</b>	<b>Cnt. No.</b>	<b>Contractor</b>	<b>Contract Description</b>	<b>Contract Amount</b>
<b>Deputy Governor's Office</b>				
DGO	1	Bronx Communication	Specialist equipment for RVIPF	206,553.50
			<b>DGO Total</b>	<b>206,553.50</b>
<b>Natural Resources and Labour</b>				
MNRL	1	Indigo Engineering Group	Expanding the runway, taxiway, apron, and terminal	360,000.00
MNRL	2	Enchantment Holdings Ltd.	Greenhouse Development Project South Sound, VG	644,455.00
MNRL		Geotech Associates Ltd	Preliminary geotechnical investigation for Airport Extension	111,600.00
			<b>MNRL Total</b>	<b>1,116,055.00</b>
<b>Ministry of Finance</b>				
MOF	1	E & N Woodworks	Reconfiguration at Ministry of Finance	168,828.24
MOF	6	Island Services	Reconfiguration at Ministry of Finance	130,919.60
MOF	138	James Todman Construction	Supplemental Agreement- Internal fit-out NPH	
CUS	1	Newton Construction Co.	Retrofit Customs Control office	113,400.00
			<b>MOF Total</b>	<b>413,147.84</b>
<b>Ministry of Health and Social Development</b>				
MHSD	1	Kingwood Trust	Services for people with Autism in the BVI	165,490.00
MHSD	2	Maria Holder Memorial	Develop and implementation of an Autism Programme	381,529.00
MHSD	3	University of the WI	National Health Insurance System	173,733.00
MHSD	4	A.R. Potter & Associates	Architectural Design new Nurse Iris O'Neal Medical Facility	334,370.00
			<b>MHSD Total</b>	<b>1,055,122.00</b>
<b>Ministry of Communications and Works</b>				
MCW	1	Bio-Safe Treatment	Civil Works at Virgin Gorda Airport Project	163,967.00
MCW	2	Professional Roofing	Road paving from Fanny Hill leading to Long Bay VG	427,675.00
MCW	3	Sage Utilities Holding Ltd	Road paving from Fanny Hill leading to Long Bay VG	300,000.00
			<b>MCW Total</b>	<b>891,642.00</b>
			<b>Grand Total</b>	<b>3,682,520.34</b>

**Appendix I**

**SPLIT PROJECTS/CONTRACTS**

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PMO	3	Smith's Ferry Services	Ferry Svc - RT to Anegada	98,000.00
PMO	11	Smith's Ferry Services	Ferry Svc - RT to Anegada	\$3000 a day
MNRL	5	Cool Air-Condition Ltd.	Fishing Complex - Ice Machine & Walk in Freezer	58,868.00
MNRL	6	Penn Brothers Inc.	Fishing Complex - Flake Ice Machine, A/C	49,686.30
MNRL	12	Cool Air-Condition Ltd.	Fishing Complex - Chiller/Freezers/Pkg. Machine	57,321.88
MNRL	30	Cool Air-Condition Ltd.	Fishing Complex - Walk-in Freezer and Condenser	40,400.00
				<u>206,276.18</u>
MNRL	14	Louis Frett	Remodeling the first floor - Labour Department	26,552.00
MNRL	26	Luis Wells Wood Work	Construction works - Labour Department	68,998.47
				<u>95,550.47</u>
MNRL	33	B&B Trucking Services	Spooner's Estate Phase II - Civil works	40,000.00
MNRL	34	Jay Archibald	Spooner's Estate Phase II - Civil works	28,300.00
				<u>68,300.00</u>
MEC	44	Sendrick Smith	Alexandrina Maduro Primary - Remedial works	58,179.00
MEC	75	Clarence Fahie	Alexandrina Maduro Primary - Replace windows	25,530.00
				<u>83,709.00</u>
MEC	32	Aubrey Levons & Sons	Anegada Pre- - New classroom	71,203.00
MEC	33	Lawrence Wheatley	Anegada Pre- - Finishing for new classroom	57,510.20
MEC	34	Eric Wheatley Jr.	Anegada Pre- - Finishing for new classroom	49,050.10
MEC	35	Launset Smith	Anegada Pre- - Finishing for new classroom	55,868.56
				<u>233,631.86</u>
MEC	48	Gemini Construction	Althea Scatliffe Primary - Remedial works	35,291.85
MEC	58	Athlyn Fonseca	Althea Scatliffe Primary - Constructing a bus stand	15,385.00
				<u>50,676.85</u>
MEC	45	Mario Smith	Ebenezer Thomas Primary - Remedial works	90,857.80
MEC	73	John Nibbs Construction	Ebenezer Thomas Primary - Remodel bathrooms	30,000.00
				<u>120,857.80</u>
MEC	27	TransCaribbean International	RT Festival Site - Re-fencing Section D	10,049.64
MEC	28	Bevaughn Herbert	RT Festival Site - Re-fencing Section B	10,049.64
				<u>20,099.28</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MEC	20	Global Project Management	Greenland Field - Project management services	15,600.00
MEC	22	Nathaniel Penn	Greenland Field - Light poles	30,514.22
MEC	23	Jerome Lettsome	Greenland Field Section I and II - Block walls	40,172.96
MEC	24	Alexander Thomas	Greenland Field - Panel back stop for softball	68,756.02
MEC	25	Arona Dewindt	Greenland Field - Site Preparation	27,282.20
MEC	26	Cliff Williams	Greenland Field - All-weather-outdoor court	34,605.96
				<u>216,931.36</u>
MEC	4	Danley Rhymer	Ivan Dawson Primary - Drainage	13,550.71
MEC	5	Anthony Bobb	Ivan Dawson Primary - Drainage	15,506.89
				<u>29,057.60</u>
MEC	7	Kazemde Farrington	Ivan Dawson Primary - Landscaping	16,560.00
MEC	8	TransCaribbean International	Ivan Dawson Primary - Landscaping	11,277.00
				<u>27,837.00</u>
MEC	59	Kade Potter	Isabella Morris Primary - Tiling Contract A	41,675.00
MEC	60	Kelvin Dawson	Isabella Morris Primary - Tiling Contract B	41,675.00
				<u>83,350.00</u>
MEC	50	Darwin Jennings	Joyce Samuels Primary - Remedial works	16,390.00
MEC	67	Darwin Jennings	Joyce Samuels Primary - Replacing windows	18,544.84
				<u>34,934.84</u>
MEC	36	Gerald Chinnery	Jost Van Dyke - Remedial works	99,862.84
MEC	38	Allen Callwood Jr	Jost Van Dyke - Remedial works	55,527.01
				<u>155,389.85</u>
MEC	43	Kade Potter	Leonora Delville Primary - Remedial works	32,865.80
MEC	72	Excel Builders & Contractors	Leonora Delville Primary - Minor repairs	28,564.00
				<u>61,429.80</u>
MHSD	24	Michael Maduro	New Adina Donovan Home - Main road	33,978.94
MHSD	25	Brian Blyden	New Adina Donovan Home - Main road	33,978.94
MHSD	32	Charles Ernest Rymer	New Adina Donovan Home - Main road	33,978.94
MHSD	36	Alwin Garraway	New Adina Donovan Home - Main road	33,978.94
				<u>135,915.76</u>
MHSD	13	Ishmeal Scatliffe	New Adina Donovan Home - Retaining wall "A"	68,541.44
MHSD	14	Sinclair Flemming Construction	New Adina Donovan Home - Retaining wall "B"	65,885.23
MHSD	15	Kazemede T. Farrington	New Adina Donovan Home - Retaining wall "C"	81,429.78
MHSD	16	P&N Construction Co. Ltd.	New Adina Donovan Home - Retaining wall "D"	52,534.30

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MHSD	17	Gavin Turnbull	New Adina Donovan Home - Retaining wall "E"	51,051.93
MHSD	22	Rodney Simmonds	New Adina Donovan Home - Retaining walls BCDE	81,408.50
				<u>400,851.18</u>
MHSD	47	Anytime Construction Svc	New Adina Donovan Home - Road by wall "A"	36,609.19
MHSD	35	Toney & Sons Construction	New Adina Donovan Home - Road by wall "B"	36,478.64
MHSD	34	Randolph Mactavious	New Adina Donovan Home - Road by wall "C"	42,101.84
MHSD	31	Elliot Green	New Adina Donovan Home - Road by wall "D"	36,516.54
MHSD	23	Ifield Hodge	New Adina Donovan Home - Road by wall "E"	35,375.34
				<u>187,081.55</u>
MHSD	42	Walford Farrington	North Sound Community Ctr. - Main road	39,100.81
MHSD	43	Maxwell A. George	North Sound Community Ctr. - Main road	39,100.81
MHSD	44	Alpha Construction	North Sound Community Ctr. - Main road	39,100.81
				<u>117,302.43</u>
MHSD	21	Sylvester Johnson	SCB Cemetery -Paving Sections 3, 5 & 6	35,877.70
MHSD	45	Egbert Smith	SCB Cemetery -Paving Sections 1, 2 & 4	31,237.45
MHSD	46	John Nibbs	SCB Cemetery - Road paving Section A	22,310.00
				<u>89,425.15</u>
MHSD	7	Wuhan Kudat Industry & Trade	Purchase - Garbage Truck	73,200.00
MHSD	8	Wuhan Kudat Industry & Trade	Purchase - Road Sweeper	92,000.00
MHSD	38	Wuhan Kudat Industry & Trade	Purchase - Skid Steer Loader	33,300.00
				<u>198,500.00</u>
MHSD	39	Commonwealth Trading	Purchase - 2 bins with power units	56,400.00
MHSD	40	Commonwealth Trading	Purchase - 2 roll on roll off bins	15,480.00
				<u>71,880.00</u>
MCW	82	Edwin Edwards	Crafts Alive Village - Constructing Building No. 1	93,393.50
MCW	72	Wayne Stout	Crafts Alive Village - Constructing Building No. 2	98,211.87
MCW	54	Ronald Smith	Crafts Alive Village - Constructing Building No. 3	39,853.00
MCW	74	Jones Wood Work Corp.	Crafts Alive Village - Constructing Building No. 4	39,158.00
MCW	83	Lawford Simmonds	Crafts Alive Village - Constructing Building No. 5	25,191.30
MCW	68	Allison Vanterpool	Crafts Alive Village - Constructing Building No. 6	74,607.20
MCW	71	K M Construction	Crafts Alive Village - Constructing Building No. 7	97,478.80
MCW	70	Sinclair Flemming	Crafts Alive Village - Constructing Building No. 8	27,510.70
MCW	73	Kwickskan Services	Crafts Alive Village - Constructing Building No. 9	33,999.20
MCW	55	Kazemde Farrington	Crafts Alive Village - Constructing Building No. 10	31,295.00
				<u>560,698.57</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MCW	101	Hail Fountains Inc	Crafts Alive Village - 4 planters fountain kits	14,424.64
MCW	87	Terry Smith	Crafts Alive Village - Cover ghut	37,512.10
MCW	31	AR Potter Architects	Crafts Alive Village - Design and supervision	61,500.00
MCW	51	Cadelco Plants & Landscaping	Crafts Alive Village - Landscaping services	44,472.05
MCW	99	S&S Construction	Crafts Alive Village - Planters and crosswalk	29,612.20
				187,520.99
MCW	4	Ogan Baronville Construction	Sewer Lines and Appurtenances	66,210.00
MCW	5	Leslie Smith	Sewer Lines and Appurtenances	53,435.00
MCW	6	Meridian Marine Construction	Sewer Lines and Appurtenances	64,660.00
MCW	7	George and Jason Malone	Sewer Lines and Appurtenances	49,610.00
MCW	8	Ishmael Hodge Backhoe	Sewer Lines and Appurtenances	58,246.00
MCW	9	Cecil Penn Construction	Sewer Lines and Appurtenances	67,114.00
MCW	16	Robert Chalwell	Sewer Lines and Appurtenances	48,535.00
MCW	17	Moose Construction	Sewer Lines and Appurtenances	60,370.00
MCW	18	L & T Construction	Sewer Lines and Appurtenances	50,830.00
MCW	19	W & W Reliable	Sewer lines and appurtenances	60,200.00
MCW	20	Millenium Construction	Sewer Lines and Appurtenances	57,960.00
MCW	21	Balwin's Equipment Rental	Sewer Lines and Appurtenances	21,700.00
MCW	22	Clarence Fahie	Sewer Lines and Appurtenances	46,460.00
MCW	23	Clifton Thomas	Sewer Lines and Appurtenances	37,350.00
MCW	24	Clifton Thomas	Sewer Lines and Appurtenances	54,780.00
MCW	26	International Construction	Sewer Lines and Appurtenances	50,250.00
MCW	27	Mandar Development	Sewer Lines and Appurtenances	34,500.00
MCW	41	Carlton George Corporation	Sewer Lines and Appurtenances	16,500.00
MCW	50	G-Unit Construction	Sewer Lines and Concrete Junction Box	71,650.00
MCW	56	Ishmael Hodge Backhoe	Sewer Lines and Appurtenances	57,990.00
MCW	60	Building Solutions Ltd	Sewer Lines and Appurtenances	71,685.00
MCW	61	Hodge Construction	Sewer Lines and Appurtenances	55,579.00
MCW	62	Clarence Thomas Ltd.	Pipes and fitting and other materials	53,769.70
MCW	63	C & W General Maintenance	Pre-Cast Manhole Structures	65,845.00
				1,275,228.70
MCW	47	Cedric Thomas	Sewer line and Appurtenances - Section 1	38,508.00
MCW	48	Joseph Frett	Sewer line and Appurtenances - Section 2	34,625.00
MCW	49	C & W General Marketing	Sewer line and Appurtenances - Section 3	29,402.00
MCW	38	Autland Heavy Equipment	Sewer line and Appurtenances - Section 4	36,106.00
MCW	39	Winston Penn	Sewer line and Appurtenances - Section 5	30,331.00
MCW	40	Nalon Davis	Sewer line and Appurtenances - Section 6	21,438.00
				190,410.00

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
MCW	12	JBF Construction	Sewage Disposal Trucking Services	12,500.00
MCW	33	K & K Sewerage	Sewage Disposal Trucking Services	12,500.00
MCW	34	JBF Construction	Sewage Disposal Trucking Services	12,500.00
MCW	57	Ricky's Trucking	Sewage Disposal Trucking Services	30,800.00
MCW	58	JBF Construction	Sewage Disposal Trucking Services	30,800.00
				<u>99,100.00</u>
MCW	52	Atlantis Solar BVI	Provide 2500 8W LED House Bulbs	42,500.00
MCW	84	Infinite Solutions	Purchasing LED outdoor lights	43,642.00
				<u>86,142.00</u>
MCW	59	WB Trucking	Water Truck Services	14,450.00
MCW	69	Hopkins Equipment Rental	Water Truck Services	14,450.00
				<u>28,900.00</u>
PWD	72	Ronnie Fahie	Belle Vue House Stabilization by Anthea George	55,583.53
PWD	110	Fredrick Jacobs	Belle Vue Hse Stabilization by Anthea George PH2	41,975.81
				<u>97,559.34</u>
PWD	142	Hubert Brookes	Butu Wall by Roxanne Sylvester Phase 2	42,866.75
PWD	9	O'sias Building Group Co.	Butu Wall by Roxanne Sylvester Phase 2	47,629.72
				<u>90,496.47</u>
PWD	158	Skelton Quarry Ltd.	Crushed stone for PDW Asphalt Plant	18,750.00
PWD	159	Skelton Quarry Ltd.	Crushed stone for PDW Asphalt Plant	12,000.00
PWD	31	Skelton Quarry Ltd.	Gavel stones - Asphalt Plant	28,000.00
				<u>58,750.00</u>
PWD	66	Linton Toney	George's Northside - Wall by Monica Questelles	42,458.06
PWD	102	JC's Construction	George's Northside - Paving by Monica Questelles	15,064.54
				<u>57,522.60</u>
PWD	170	Autland Heavy Equipment	Georgy Hill Road Project - Civil Works	59,666.39
PWD	169	LDK Heavy Equipment	Georgy Hill Road Project - Demolition Works	24,483.50
PWD	171	Robert Chalwell Sr.	Georgy Hill Road Project - Road Paving Phase 1	39,361.97
PWD	172	K&M Construction Mgmt.	Georgy Hill Road Project - Road Paving Phase 1	49,269.11
PWD	173	Wilbert Pickering Construction	Georgy Hill Road Project - Road Paving Phase 3	33,328.04
PWD	174	Thomas Construction	Georgy Hill Road Project - Road Paving Phase 3	33,328.04
PWD	175	John Lewis	Georgy Hill Road Project - Road Paving Phase 4	25,216.40
PWD	176	L&T Construction	Georgy Hill Road Project - Road Paving Phase 5	24,513.52
PWD	199	Accurate Construction	Georgy Hill Road Project - Supervision	17,351.57
				<u>306,518.54</u>



DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	118	Junior Mathias	Huntum's Ghut Playground - Drainage solution	46,834.56
PWD	83	Junior Mathias	Huntum's Ghut Playground - Swale drain & hump	19,285.16
				<u>66,119.72</u>
PWD	54	Wendell Callwood	JVD - Drainage solution SITE #1	20,051.63
PWD	67	Asif Glasgow Backhoe Service	JVD - Drainage solution SITE #1	29,610.52
PWD	52	Rudolf George	JVD - Drainage solution SITE #2	58,985.00
				<u>108,647.15</u>
PWD	146	Accurate Construction	LL - Retaining wall Phase 1 by Abraham Thomas	15,682.21
PWD	149	Accurate Construction	LL - Retaining wall Phase 2 by Abraham Thomas	28,469.46
				<u>44,151.67</u>
PWD	208	Wattley's Enterprises	Long Trench Paving by Elaine Chapdelaine Phase 1	31,622.82
PWD	209	Arnold Smith	Long Trench Paving by Elaine Chapdelaine Phase 2	31,622.82
PWD	210	Claude George	Long Trench Paving by Elaine Chapdelaine Phase 3	31,622.82
PWD	211	Elroy Franklyn	Long Trench Paving by Elaine Chapdelaine Phase 4	31,622.82
PWD	212	RS Construction & Development	Long Trench Paving by Elaine Chapdelaine Phase 5	31,622.82
PWD	213	Karent Construction	Long Trench Paving by Elaine Chapdelaine Phase 6	31,622.82
				<u>189,736.92</u>
PWD	127	Jay Archibald	Long Trench paving by Neva Desant Phase 1	30,098.15
PWD	126	Aubrey Freeman	Long Trench paving by Neva Desant Phase 3	30,098.15
PWD	141	Elliot Green	Long Trench paving by Neva Desant Phase 4	30,098.15
PWD	130	Nicolas Scatliffe	Long Trench paving by Neva Desant Phase 5	30,098.15
PWD	137	Deric & Myron Maduro	Long Trench paving by Neva Desant Phase 6	30,098.15
PWD	143	KAT Building Groupe	Long Trench paving by Neva Desant Phase 6	30,098.15
				<u>180,588.90</u>
PWD	183	Moose Construction	Major Bay Wall by Shirlyn Penn Section A-1 Part 1	85,805.24
PWD	184	Zane Potter	Major Bay Wall by Shirlyn Penn Section A-1 Part 2	83,132.18
PWD	185	Stanley Weston	Major Bay Wall/Road by Shirlyn Penn	50,992.55
PWD	186	W&W Reliable Construction	Major Bay Road by Shirlyn Penn Section A & B	39,352.02
PWD	187	K&M Construction Mgmt.	Major Bay Stone Filled Gabions by Shirlyn Penn	98,480.31
				<u>357,762.30</u>
MCW	148	Platinum Construction	Methodist Manse Box Drain	14,345.85
PWD	104	Hopkins Construction	Methodist Manse Box Drain Section 1 Phase 1	39,212.82
PWD	114	J&J Construction	Methodist Manse Box Drain Section 1 Phase 2	39,212.82
PWD	105	Michael Maduro	Methodist Manse Box Drain Section 1 Phase 3	39,212.82
PWD	163	Tyrone Richardson	Methodist Manse Civil Works Phase 2	21,685.98
PWD	101	Modern Development Business	Methodist Manse Culvert Crossing	17,957.91

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	154	J&J Construction	Methodist Manse Drainage Works Phase 2	56,759.49
PWD	111	F&J & Sons Construction	Methodist Manse Retaining Wall	16,824.39
MCW	161	George & Jason Malone	Methodist Manse Road Paving	24,537.66
PWD	103	Charles Fonseca	Methodist Manse Road Paving Phase 1	40,687.40
PWD	121	G-Unit Construction	Methodist Manse Road Paving Phase 2	32,900.12
PWD	106	Neighbourhood Construction	Methodist Manse Road Paving Phase 3	18,404.03
PWD	115	George & Jason Malone	Methodist Manse Road Paving Phase 4	18,404.03
PWD	167	G-Unit Construction	Methodist Manse Road Paving Phase 4	18,174.03
PWD	112	F&J & Sons Construction	Methodist Manse Road Paving Phase 5	18,404.03
PWD	107	G-Unit Construction	Methodist Manse Road Paving Supervision	20,802.63
PWD	99	Vernon Maduro	Methodist Manse Sidewalk	27,150.64
				<u>464,676.65</u>
PWD	193	Autland Heavy Equipment	Nottingham Estate Paving by Roosevelt Smith	17,894.00
PWD	194	Leroy Frett	Nottingham Estate Paving by Roosevelt Smith A	26,785.97
PWD	195	L&T Construction	Nottingham Estate Paving by Roosevelt Smith B	26,785.97
PWD	197	Accurate Construction	Nottingham Estate Paving by Roosevelt Smith C	26,785.97
PWD	196	DC Construction	Nottingham Estate Paving by Roosevelt Smith D	26,785.97
				<u>125,037.88</u>
PWD	188	Autland Heavy Equipment	Nottingham Estate Civil works by Garna Turnbull	16,100.00
PWD	189	Paskelly Construction Co.	Nottingham Estate Paving by Garna Turnbull A	25,713.43
PWD	190	P&P Construction	Nottingham Estate Paving by Garna Turnbull B	23,315.10
PWD	191	P&S Construction	Nottingham Estate Paving by Garna Turnbull C	23,315.10
PWD	192	Ellsworth Phillip	Nottingham Estate Paving by Garna Turnbull D	23,315.10
				<u>111,758.73</u>
PWD	96	Sand Wise Ltd.	Pockwood Pond - Drainage by Tortola Concrete	62,675.00
PWD	97	Tortola Concrete Ltd.	Pockwood Pond - Drainage by Tortola Concrete	61,589.45
				<u>124,264.45</u>
PWD	63	BVI Paving Ltd.	PWD Stores - Bitumen	25,734.22
PWD	36	BVI Paving Ltd.	PWD Stores - Bitumen	51,468.44
PWD	11	BVI Paving Ltd.	PWD Stores - Bitumen	25,734.22
				<u>102,936.88</u>
PWD	133	Aubrey Freeman	Georges North Side Road Rehabilitation Phase 1	54,590.04
PWD	131	Noel Scatliffe	Georges North Side Road Rehabilitation Phase 1	71,518.10
				<u>126,108.14</u>

DEPT	#	CONTRACTOR	DESCRIPTION	AMOUNT \$
PWD	40	Neighbourhood Construction	RT Helipad Paving Option 1 Part B	21,376.26
PWD	37	Sinclair Flemming Construction	RT Helipad Paving Option 1 Part C	32,744.01
PWD	41	K & S Construction	RT Helipad Paving Option 1 Part D	35,117.72
PWD	34	Michael Maduro	RT Helipad Paving Option 1 Part E	33,449.76
PWD	33	Anthony Bobb & Associates	RT Helipad Paving Option 1 Part F	31,986.33
PWD	39	Eugene Hodge	RT Helipad Paving Option 1 Part G	33,818.74
PWD	65	Don D. Cameron	RT Helipad Construction Supervision	25,079.09
PWD	92	Island Development.	RT Helipad Drainage Phase 1	22,283.86
PWD	134	Boynes Welding & Iron Works	RT Helipad Metal Grating for soak away	19,659.25
				<u>255,515.02</u>
PWD	10	Virgin Gorda Security	Security Services - VG Admin	26,289.00
PWD	71	Virgin Gorda Security	Security Services - VG Admin	26,316.00
				<u>52,605.00</u>
PWD	6	Autland Heavy Equipment Ltd.	Trellis Bay - Rehabilitation of parking lot	56,821.50
PWD	7	LDK Heavy Equipment	Trellis Bay - Rehabilitation of parking lot	53,521.00
				<u>110,342.50</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. PMO – Premier's Office; DGO – Deputy Governor's Office; DEC – Department of Education and Culture; DHR – Human Resources; TD – Training Division; SC – Supreme Court; CRPO – Civil Registry/Passport Office; AGC – Attorney General; RVIPF – Police; HMC – Customs; IA – Internal Audit; PO – Post Office; 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.

