

**CONFIDENTIAL**

# **INTERNAL AUDIT DEPARTMENT**



**GOVERNMENT OF THE VIRGIN ISLANDS**

**GOVERNMENT MINISTRIES -- ASSISTANCE GRANTS PROGRAMMES**

**AUGUST 2014**

***DRAFT REPORT***

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## 1.0 INTRODUCTION

### AUDIT MANDATE

- 1.1 The Internal Audit Department is mandated by the Internal Audit Act, 2011 (Act No.1 of 2011) to evaluate and report on the adequacy and effectiveness of internal controls of public authorities to provide assurance that risk is identified and managed, and the operations of the public authority are performed in accordance with policies, procedures and the law.

### BACKGROUND

- 1.2 Assistance Grants Programmes were developed to provide various assistance to citizens who require or need financial help because of various reasons. The Government of the Virgin Islands operates various Assistance Grants Programmes through different Government Ministries and Departments. Amounts are allocated through the Budget Process each year ranging from an approximate cumulative total of Three Million Two Hundred and Thirty-Seven Thousand Dollars (\$3,237,000) in 2009 to Two Million Nine Hundred and Seventy-Eight Thousand One Hundred Dollars (\$2,978,100.00) in 2013. Although the amounts allotted to each Ministry may not be significant in comparison to their individual annual budgets, it is important in any service delivery industry that processes are reviewed to ensure that customer satisfaction is maintained. Additionally, it is important to make sure that in administering such programmes with public funds, adequate processes and controls are in place to govern the disbursements from abusive practices.
- 1.3 Of the seven (7) Ministries/Departments of Government only five (5) facilitate Assistance Grants Programmes. The reasons for the need for these programmes encompass medical, financial, educational purposes, civic and social, religious, organizational, legal and special needs. *See Appendix I – Table 1 for a listing of all assistance grants programmes currently administered by the Government of the Virgin Islands based on the 2013 Budget Estimates.*

### INTERNAL CONTROLS

#### *Definition*

- 1.4 Internal control is a process effected by an entity's Board of Directors, management, and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.
- 1.5 The management of the programme is responsible for the development, implementation and monitoring of control activities. The deployment of appropriate policies and procedures, while providing adequate supervision of the function are some common types of control activities.

## **2.0 AUDIT SCOPE**

- 2.1 The scope of the audit includes an examination of assistance grants issued for the last five (5) years. Assistance grants issued under departments were not included in the scope of this exercise, however information pertaining to their purpose and structure were considered in evaluating and assessing the programmes administered by Government Ministries.

## **3.0 AUDIT OBJECTIVES**

- 3.1 The objectives of the audit included:
- 3.1.1 To give assurance to the adequacy of control systems in place to safeguard disbursements from abusive practices.
  - 3.1.2 To assess the disbursement process for appropriateness, equity and efficiency.

## **4.0 STATEMENT OF ASSURANCE**

- 4.1 In accordance with *Section 13 (b)* and *Schedule 2 (i)* of the *Internal Audit Act, 2011*, an audit report shall include a statement as to whether or not the audit was conducted in accordance with generally accepted auditing standards.
- 4.2 The Internal Audit Department cannot declare at this time that the Internal Audit activity (the operations of the Department) conforms to any internationally recognized auditing standard due to the fact that this declaration can only be made after the results of a quality assurance and improvement programme (external review) that supports this statement.
- 4.3 However, we can provide reasonable assurance that this audit was planned, adequately supervised, and that sufficient work was performed and evidence gathered to support the findings and conclusions in this report. The conclusions were based on a comparison of the conditions as they existed at the time of the audit against the audit criteria.

## **5.0 METHODOLOGY**

- 5.1 In order to fulfill the requirements of the audit objectives, our audit methodology was developed to provide reasonable assurance that our evidence gathering or audit documentation was adequate and supports the objectives and conclusions of the audit. To this end, a summary of these methodologies included:
- 5.1.1 Interviewing staff members responsible for performing various functions related to processing and monitoring of requests for assistance grants across various Ministries.
  - 5.1.2 Reviewing applicable policies and procedures and relevant laws and regulations applicable to the granting of assistance.

- 5.1.3 Documentary evidence was derived from files and records of the various Ministries who administered an assistance grants programme as part of their portfolio.
- 5.1.4 Other documentary evidence was obtained from the JDEdwards Accounting Software System that is used to process payments for assistance grants.

## 6.0 AUDIT CRITERIA

6.1	The roles and responsibilities of stakeholders should be defined.
6.2	Operating policies and procedures should be communicated to employees responsible for the administration of the programmes.
6.3	A comprehensive management control framework should be in place to ensure that operational activities are adequately monitored and supervised.
6.4	Internal controls should be in place to ensure that the programme achieves its operational, financial and compliance objectives.
6.5	Relevant records should be maintained to support all actions taken by the various Ministries.

## 7.0 PRIOR AUDIT COVERAGE

- 7.1 Based on our records, the Department conducted a review of the Assistance Grants Programme administered by the House of Assembly in 2009. Additionally, a review of the Public Assistance Programme administered by the Social Development Department was conducted in 2010. However, no review has ever been undertaken of each Ministry's Assistance Grants Programme.

## 8.0 AUDIT LIMITATIONS

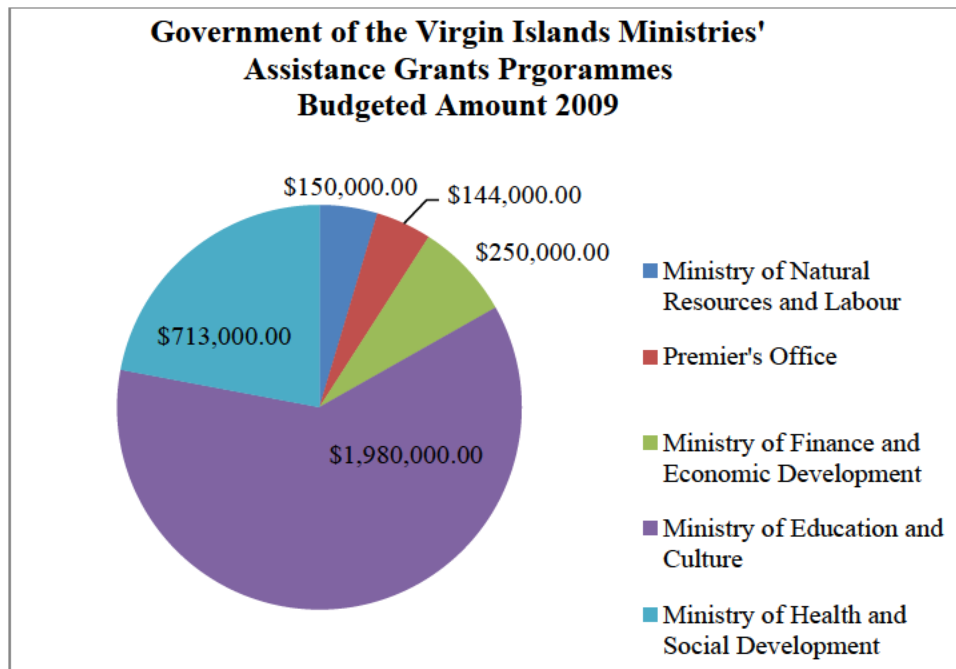
- 8.1 Files were requested from the Ministry of Finance and Economic Development and the Ministry of Health and Social Development to assess their request and approval processes for their Assistance Grants Programme. However, these documents were not presented as the Ministry of Finance recently relocated to a new office due to their office being under renovations. Therefore, the files were not readily accessible and as a result were not submitted for our review. The Ministry of Health and Social Development, although having access to their files stated that the files were in an unhealthy condition (mold). It was explained that efforts would be made to sanitize these files; however, this was not done within the requisite timeframe allotted for the exercise and therefore the exercise proceeded without this information.
- 8.2 As a result of these two situations, the auditors relied on information documented within the JDEdwards Accounting Software to present their findings and conclusions in relation to these Ministries.

## 9.0 FACT AND FINDINGS

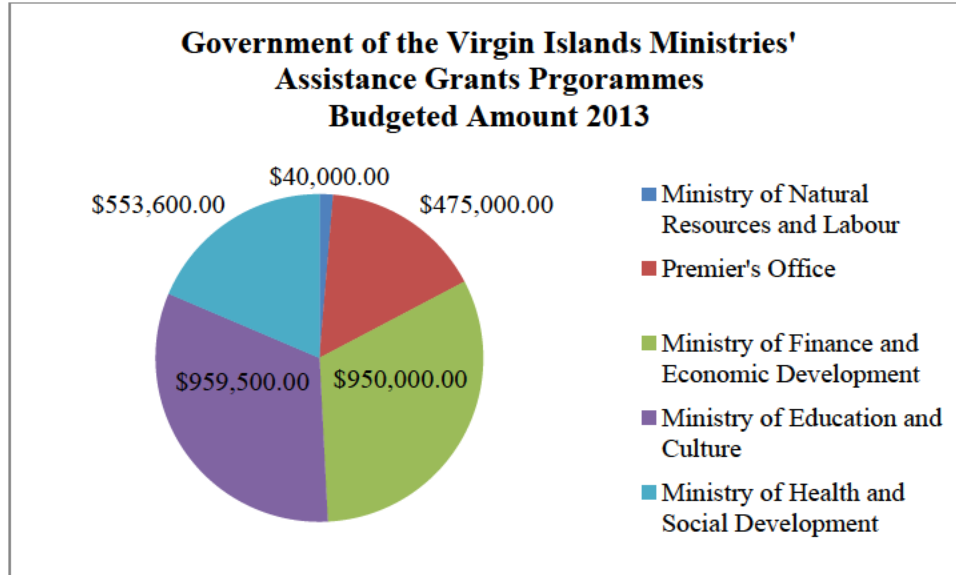
### General

9.1 Based on the 2009 Budget Estimates, the Government of the Virgin Islands approved Three Million Two Hundred and Thirty-Seven Thousand Dollars (\$3,237,000) in assistance grants funds for Assistance Grants Programmes under various Ministries. Although, this amount is not substantial in relation to the total budgeted expenditure for the year (1%), the funds being disbursed are Government funds and should be adequately managed and accounted for. The pie charts below shows a summary of the budgeted allotment approved for each Ministry for 2009 and 2013. In addition, *Table 1 and Figure 1 in Appendix II provide a summary of the budget and actual expenditure for these programmes over the scope years 2009-2013.*

*Figure 1 - Government Budget for each Ministry's Assistance Grants Programme for 2009*



**Figure 2 - Government Budget for each Ministry's Assistance Grants Programme for 2013**



- 9.2 During a previous audit on the House of Assembly's Assistance Grants Programme, it was discovered that multiple Assistance Grants Programmes exist throughout the Government. *Table 1 in Appendix I identifies the various Departments and Ministries under which these programmes fall.* A comparison between the House of Assembly's Assistance Grants Programme and those administered by various Ministries revealed that each Ministry's programme coincides with the purposes for which assistance is administered through the House of Assembly's programme (HOA). The only difference observed was that the Ministries' programmes were, in most cases, based on Ministries' subject matter, for example, the Ministry of Education and Culture administers assistance for educational and cultural purposes, while the House of Assembly's programme was broader encompassing grants for all subject matter. Therefore, it is uncertain why the programmes within various ministries are needed, as for the most part there appears to be clear duplication in the grant programmes.
- 9.3 Some of the duplication within the programmes may be attributed to the lack of awareness by internal stakeholders that numerous grant programmes exist throughout the Government; therefore, there is a lack of coordination among the various Ministries when issuing assistance. Consequently, there is an inability for officers to conduct adequate scrutiny of requests for assistance.

***Objective 1: To give assurance to the adequacy of the control systems in place to safeguard disbursements from abusive practices.***

- 9.4 For each of the Assistance Grants Programmes reviewed, it was observed that Ministers have ultimate authority to approve requests for assistance. Permanent Secretaries/Accounting Officers although vested with the responsibility, by law, to manage and account for the funds allocated to the various programmes have little to no involvement in the approval or denial of the assistance. Unfortunately, this situation thrusts Permanent Secretaries into a compromising position whereby they are accountable for funds for which; in essence, they lack the necessary authority to approve or deny expenditure without the Minister's approval. This in turn, misrepresents the role of the Accounting Officer.
- 9.5 The audit revealed that there are no formal procedures in place within the Ministries for requesting assistance. Letters are accepted by all ministries to substantiate requests for assistance. However, these letters are generic in nature and provide little documentation/information to support the request. Some Ministries, depending on the request, indicated that they would require individuals to submit additional information, however; this does not occur in all cases and is not mandatory, as was evident from the documentation reviewed. Therefore, the audit could not find any objective basis on which assistance was being approved or denied.
- 9.6 As a form of control, some ministries issued payments directly to the institutions for which the applicant requested the assistance. This control we find to be effective in ensuring that the grant award was used for its intended purpose. However, this type of control was not evident across all grant programmes administered by Government as in most instances grant payments are issued in the name of the person making the request. Therefore, there is a reliance on the applicant to use the grant for the purpose for which it was requested. We find that this practice, coupled with the lack of substantive documentation, leaves the programmes susceptible to abuse as persons may request assistance and use the funds for illegitimate purposes.



- 9.7 The audit observed that some programmes had multiple requests from the same individual. In addition, repeat requests were also identified for the same individual across different programmes for the same purpose. For example, there were persons and organizations that requested and were awarded funds from the Premier's Office and from the Ministry of Health and Social Development for medical purposes. This occurred mainly due to the lack of preventative controls for processing applications where duplicate requests are made with multiple agencies. Although it is the understanding that once the request is approved by the Minister it must be processed and it is not a requirement to conduct crosschecks, approximately sixty percent (60%) of the officers interviewed indicated that from time to time they use their judgment and make contact with other agencies (HOA, PO) to verify if similar requests were received. The outcome as a result of these checks was not always a denial of the request, but in most instances the approval of a lesser amount by the Minister. Situations such as these, we find supports the behaviour of applicants to submit multiple requests to multiple Ministries, and thereby use the programmes to their own advantage.
- 9.8 The audit also found that there are no clear lines of communication within the request and approval process to inform applicants as to the status of their request. No information is provided until the assistance is approved, in which case the applicant is notified. Applicants are not notified of denied applications unless an inquiry is made. Therefore, reasons for denial of requests are not provided to applicants. This diminishes transparency of the process and leaves applicants unclear as to why a certain decision was made.
- 9.9 The Premier's Office and Ministry of Finance and Economic Development were identified as having similar assistance grants programmes to the one established at the House of Assembly, as they can provide assistance for a broad range of requests. Although, the subhead from which assistance was made during 2009 – 2012 from the Ministry of Finance was described as 'Special Projects', the nature and purpose for which a portion of the funds were expended were for assistance to various individuals and organizations. Additionally, it was observed that certain requests submitted to the Premier's Office were forwarded to the Ministry of Finance for approval and processing. It is not certain why these requests submitted to the Premier's Office were forwarded to the Ministry of Finance; however, it does signify that these two programmes fulfill the same purpose and there is a possible duplication of resources (financial and human) in their operations.

***The following findings relate to specific issues that require special mention with reference to the assistance grants programme administered by the Ministry of Education and Culture.***

9.10 In an effort to adequately test the operations of the educational assistance grants programmes under the Ministry of Education and Culture (MEC), four (4) educational programmes were reviewed. During 2009 to 2012, the Ministry of Education and Culture (MEC) administered two programmes from which educational assistance grants could be approved, the Graduate Assistance Programme and Assistance Grants in addition to the Scholarship Programme they operate. The Training Division’s Study Leave Programme was also considered as it provides the same opportunity as these programmes. Evaluations of these programmes revealed the following situations which highlights instances of possible abuse of funds:

9.10.1 Seventy-eight (78) disbursements from the Training Division’s Study Leave Programme, the MEC Graduate Scholarship Programme and Assistance Grants Programme revealed the following findings detailed in *Table 1* below:

***Table 1 - Issues identified within the Ministry of Education and Culture – Graduate Scholarship and Assistance Grants Programmes and Training Division’s Study Leave Programme (2009-2012)***

Description of Issue	Frequency
Students simultaneously receiving funds from the Graduate Assistance Programme and from Training Division Study Leave Programme	6
Students simultaneously receiving funds from the Graduate Assistance Programme and from the Ministry of Education and Culture's Assistance Grants Programme	14
Students simultaneously receiving funds from the Graduate Assistance Programme, from the Ministry of Education and Culture's Assistance Grants Programme and Training Division Study Leave Programme	1

9.10.2 As part of the MEC’s Assistance Grants Programme practice/policy, persons granted assistance can only receive assistance once within a particular year. This stipulation is also communicated to individuals in letters issued when the assistance is disbursed. Despite this stipulation, the audit discovered that there were at least fifty-five (55) repeat applicants of which twenty (20) received assistance within the same year. This indicates that these awards were made contrary to the practice/policy and indicates that the practice/policy, in essence, is not enforced or adhered to, making it easy for the programme to be abused.

9.10.3 From a sample of one hundred (100) scholarship students, seventeen (17) were identified as having received scholarships ranging from Twelve Thousand Dollars (\$12,000) to Twenty-Two Thousand Five Hundred and Fourteen Dollars and Seventy-Eight Cents (\$22,514.78) annually and the scholarship is be subsidize and augmented through the Assistance Grants programme from within the Ministry of Education. *See Table 1 in Appendix III for a summary of this occurrence.* However, when scholarships are awarded, students are required to indicate how the remaining additional expenses over the scholarship amount will be met. The need for them to now apply for additional funds indicates that the information conveyed on the scholarship application was possibly false or misrepresented. *Table 2 in Appendix III provides further information on the funds received by these various categories of students as identified in the scenarios above.*

These observations all highlight control weaknesses within the process that have given rise to such issues and the facile manner in which abusive practices can materialize within the process.

9.11 The Ministry of Education and Culture also requires that students who have received assistance submit a copy of their transcript to show their enrollment and progress with their course of study. Although, this requirement is communicated to students, the fulfillment of the requirement is not monitored nor enforced, as in more than ninety percent (90%) of the requests reviewed no evidence was found of a transcript or programme audit being submitted to the Ministry. This again portrays a weakness in the enforcement practices of the Ministry.

9.12 A sample of one hundred (100) requests was reviewed from the Ministry of Education and Culture. This review revealed the following observations which highlights various means through which the programme can be further abused due to the absence of adequate controls to govern the process:

9.12.1 Persons obtaining an initial assistance, returned to the Ministry indicating that the amount granted was insufficient and requested further consideration for additional amounts. This at times resulted in multiple assistance amounts being granted or the initial award being revoked and a larger amount being approved. This we find disenfranchises other individuals as due to the limited availability of funds, if one person receives multiple assistances, limited funds would be available to assist other individuals.

9.12.2 Grant award amounts are determined on a discretionary basis as it was observed that some applicants requested a certain amount and were given the full amount of their request while others were given an amount below what was requested. No clear justification was found indicating how the amounts were determined and therefore portrays possible inequity in the manner in which amounts are approved.

- 9.12.3 Persons working in the Ministry also submit requests for assistance. Although these officers are also eligible to participate in the programme, special care should be exercised to ensure transparency and accountability is maintained by ensuring that these individuals submit adequate documentation to support their requests, as the perception of favoritism can materialize. The audit found that adequate information, such as the cost of programmes, invoices, and the submission of grades to support requests were not submitted in all such cases.
- 9.12.4 Requests for educational assistance were forwarded from the House of Assembly to the Ministry of Education on at least three (3) occasions. This highlights the question as to whether the Assistance Grants Programme at the House of Assembly can adequately support and evaluate such request or whether such grants should be awarded solely by the Ministry responsible for the subject matter.
- 9.12.5 In one of the files reviewed, a scholarship was withdrawn from a student who failed to maintain the required grade point average (GPA) stipulated by the Ministry. As a result, a request for assistance was made and approved to assist the student in completing his/her degree. The amount granted was nine thousand dollars (\$9,000), the same amount that the student would have received under the scholarship. The approval of this request provided a means to circumvent the Ministry's policies and highlights the manner in which the assistance grant programme can be susceptible to abuse. This case also highlights a communication deficiency within the Ministries across the various programmes being administered, as there appears to be a clear case of breakdown in communication, where in one programme funding was withdrawn, however, approved within another programme within the same Ministry.

***Objective 2: To assess the disbursement process for appropriateness, equity and efficiency.***

- 9.13 Assistance Grants Programmes are not monitored or evaluated to determine their effectiveness and efficiency. Goals and objectives were not created for any of the programmes and as such monitoring of their performance in the achievement of such objectives is not conducted. Similarly, no performance measures have been developed, such as processing time, to rate the efficiency of the programme.
- 9.14 The notes of the Budget Estimates provide general guidelines by which disbursements from the Assistance Grants Programmes in various Ministries are approved. These notes, however, are general in nature and do not consider specific administration of how the various programmes should be governed. There are no additional policies or guidelines that have been developed by Ministries to guide any of the assistance grants programmes they administer. As such the programmes are subjective, lack transparency and equity in the approving of assistance grants.

- 9.15 Prudent budgeting methods are not used in determining budgets for assistance grants programmes. The standard practice is to submit the previous year's budget as the budget for the current year based on instructions from the governing authority. For example, no consideration is given to how much each applicant will be given from each programme or which requests will take priority. As a result, most Ministries had to reallocate funds to their assistance grants programmes to cover the actual expenditure.
- 9.16 From interviews conducted, it was revealed that the amount of assistance awarded to a single applicant is left to the Minister's discretion. The Minister determines the amount deemed suitable based on the need for the assistance and the amount being requested. It was revealed during testing that some applicants received one hundred percent (100%) of their request while others received only ten percent (10%) of the amount requested. No criterion was found being used to determine how much assistance would be awarded in response to each request. It was conveyed that at times meetings may be held between the applicant and the Minister to assist in understanding and determining an amount to approve in response to a particular request, but no documentation of these meetings was found on the files reviewed. The lack of such information removes transparency and equity with reference to the decisions made. Additionally, the absence of clear standards and criterion in approving assistance grants has the potential for the programme to be viewed as unfair and non-transparent. *Table 2 below outlines our findings in regards to testing done related to this observation. Table 1 in Appendix IV also outlines a description of the type of requests submitted, the supporting documentation submitted to support the request and the amounts requested and approved for each request.*

**Table 2: Disparity in approval of assistance in response to requests made by applicants**

Ministry	Sample Size	Number of applicants who received 100% of	Number of applicants who received less than 100% of their request	Number of Persons who received greater than 100% of their request	Undetermined
Ministry of Natural Resources and Labour	40	10	23	0	7
Premier's Office	122	15	32	2	73
Ministry of Finance and Economic Development	72	0	0	0	72
Ministry of Education and Culture	100	28	33	6	33
Ministry of Health and Social Development	100	0	0	0	100
<b>Total</b>	<b>434</b>	<b>53</b>	<b>88</b>	<b>8</b>	<b>285</b>

**Notes:**

Undetermined Category - This category is undetermined because no requested amount was stated or the letter from the applicant making the request was not presented, in the case of the Ministry of Finance and the Ministry of Health. The decision on an amount to be granted was left up to the Minister.

Files were not presented for the Ministry of Finance and the Ministry of Health so adequate analysis could not be done as required as part of the audit exercise for these Ministries.

- 9.17 Based on the vague and broad nature of the notes that accompany the budgets for assistance grants, disbursements were found to be made in alignment with these notes. Only one instance was identified, within the Ministry of Natural Resources and Labour, where assistance was approved but was not in line with the purpose of the subhead. Inquiries to determine the nature of the request and why approval was granted proved futile as adequate records were not maintained and the current staff of the Ministry was not working within the Ministry when the request was processed. This highlights the need for the collection and maintenance of adequate information on decisions made by Minister/Ministries to substantiate the approval of amounts.
- 9.18 It was also stated during interviews that no criterion is used to prioritize requests, especially in light of the budget allotment provided for the Ministry and for the programmes. Instead requests are handled on a first come first serve basis.

- 9.19 Instances were identified where Ministries/Departments undertaking various annual events/activities for their entities solicited assistance from various Ministers to fund the activities/events. Although these events are regularly carried out by the entities, they are not budgeted and funded under the Ministry/Department during the normal budget process and a dependency has been created whereby, these activities would be funded requesting assistance through the Assistance Grants Programmes. For example, the Ministry of Health and Social Development holds a Mother and Father of the year event annually for which they seek financial assistance from the Premier's Office for the awards for this event. Each year, the Ministry writes to Premier's Office and receives a donation toward this initiative.
- 9.20 Based on research conducted, it was found that there are other departments who administer similar assistance grants programmes to those of other Ministries. These instances again all illustrate the manner in which avenues can be opened whereby persons can exploit the programmes to their advantage. A few examples of where such instances were identified are provided:
- 9.20.1 The House of Assembly's Assistance Grants Programme is similar to the assistance grants programmes administered by the Ministry of Finance and Economic Development and the Premier's Office. These programmes are all used for administering assistance to persons with varying needs from educational, medical, financial hardship, etc., though the Ministries' programmes are on a much smaller scale to that of the House of Assembly.
- 9.20.2 The Ministry of Health and Social Development administers a Special Needs Programme to persons in need (at least 3 persons identified). The Social Development Department also administers an assistance grants programme to persons in need. It is uncertain why these programmes were not combined instead of having two (2) separate programmes administering the same assistance, duplicating efforts and resources.
- 9.20.3 The Department of Culture through the Ministry of Education and Culture administers a programme for cultural assistance during the August festivities and other cultural celebrations taking place in the territory. However, assistance of this nature was also identified as being received from the Premier's Office, again highlighting the duplication in the programmes.
- 9.21 An assessment was conducted to determine the alignment of programmes within Ministries' portfolios. From this assessment it was found that most programmes appear to have been aligned according to the mandate of the Ministry and its departments. However, the programmes for Premier's Office and the Ministry of Finance appear to have surpassed these offices mandate and encompass that of other programmes being administered by other Ministries thereby resulting in duplication of resources, requests and approvals. ***Table 1 in Appendix V provides a summary of this assessment.***

## 10.0 RECOMMENDATIONS

*The following recommendations are provided to address the issues and concerns articulated in this report.*

- 10.1 It is recommended that guidelines and policies be developed to govern the assistance grants programmes within all Ministries. Additionally, these guidelines should be developed to address the uniqueness of each programme administered by the respective Ministry. Therefore, while there may be general guidelines that relate to all the programmes, some programmes may be distinctive and require additional guidelines to govern the special nature of their operations.
- 10.2 It is recommended that Ministers/Ministries establish guidelines for what supporting documents should be submitted to support all requests being submitted to their Ministry for assistance. This will aid in the decision making process and ensure that requests are adequately substantiated.
- 10.3 It is recommended that Ministries develop communication protocols for informing applicants on the status of their requests. Such protocols should consider providing sufficient information to applicants that promote transparency in the decision making process.
- 10.4 It is recommended that a comprehensive review of all assistance grants programme be undertaken with the aim of combining programmes that are similar in nature and ensuring that where there are overlaps or duplication in programmes that an active approach is carried out to consolidate such programmes as this would assist in adding greater efficiencies to the programmes.
- 10.5 It is recommended that realistic methods be employed in adequately determining budgets and assessing the needs of the assistance grants programmes. The current method is unrealistic and does not provide much information in terms of planning for the activities and operations of the programme.
- 10.6 It is recommended that a criterion be established by all Ministers/Ministries in determining the amount of assistance to be approved as we have found the current method too subjective as no clear indication as to how amounts awarded are determined.
- 10.7 It is also recommended that a criterion for prioritizing request be established to assist in helping determine urgent requests.
- 10.8 It is recommended that where meetings are held between the Minister and the applicant, documentation and decisions coming out of these meetings are documented to assist in providing transparency within the process. In addition, the implementation of requirements for supporting documentation should also reduce the need for such meetings.



- 10.9 In an effort to address the efficiency and effectiveness of the programmes, it is recommended that programme goals and objectives be developed to focus the programme on the intended purpose for which it was created. This will also assist in determining how requests are handled and channeled by various Ministers/Ministries.
- 10.10 It is recommended that although the funds are approved at the discretion of the Minister, Ministries be allowed to conduct adequate due diligence as part of the approval process before processing assistance grants. This will involve information sharing between all Ministries and even some Departments across Government.

## **11.0 CONCLUSION**

- 11.1 The Assistance Grants Programmes administered by various Ministries is largely administered at the sole will of the respective Minister. In their current state these programmes lack adequate controls to safeguard them from abusive practices. Various questionable practices have materialized that has resulted in one individual receiving multiple assistances across various programmes and even within the same programme. This is largely due to lack of verification activities and the lack of adequate policies and guidelines to govern the administration of the programmes. The methods by which amounts are approved and decisions made lacks transparency which can cast a dark cloud over the programmes.
- 11.2 While most of the awards appear to have been granted under the particular Ministry to which the purpose relate, their evolution and in some cases their structure has left much to be desired. Within at least two of the programmes redundancies were identified as they reflect similar characteristics of other assistance grants programme in existence within other Ministries and departments. Duplication in resources removes the ability to optimally use those resources in administering programmes. It further hampers the programme's efficiencies and effectiveness and thereby at times results in wasted resources and efforts.
- 11.3 These programmes provide a necessary support for individuals who may not be able to obtain the services without their assistance. However, Ministries need to exercise special care to ensure that the process is fair of biases and provides all eligible persons with the opportunity to obtain the help they require. We are aware that due to the limited availability of funds it will not be possible for Government to assist all persons, ensuring that processes are fair, lucid and that guidelines are in place to guide decision makers in making decisions and add greater value to the programme and its administration will help to ensure that the programmes are guarded from abusive and fraudulent practices that can create negative perceptions in the public's eye.

## **12.0 APPENDICES**

## **APPENDIX I**

**Table 1: Government of the Virgin Islands Assistance Grants Programmes**

GOVERNMENT OF THE VIRGIN ISLANDS					
ASSISTANCE GRANTS SUBHEAD THAT EXISTS UNDER VARIOUS DEPARTMENTS					
2009-2012					
No.	Department/Ministry	Head	Subhead	Name of Subhead	Purpose
1	House of Assembly	700	62410	Assistance Grant	To cover the submission by elected members for the development of Minor/Territorial Projects, and such assistance grants to institutions and individuals ( other than immediate family members) as are governed under guidelines made by the House of Assembly. Representatives at \$150,000.00 each and four (4) Territorial Representatives at \$175,000.00 each.
2	Department of Human Resources	115	62410	Assistance Grant	Covers cost of financial assistance to government employees who commute between sister islands to work daily.
3	Premier's Office	200	62410	Assistance Grant	Covers cost of miscellaneous grants to local organizations, committees, and industries.
4	Ministry of Natural Resources & Labour	330	62410	Assistance Grant	Miscellaneous grants to voluntary organizations and committees associated with the subject under the Ministry.
5	Ministry of Education & Culture	390	62410	Assistance Grant	Grants to organizations, committees and scholarship grants.
6	Ministry of Education & Culture	390	62342	Youth Development Programme	Grants for sports, ecclesiastical and cultural initiatives, education youth, and prison.
7	Ministry of Education & Culture	391	62425	Graduate Scholarship Programme	Grants for students completing their Masters Degree or PhD. Includes online education.
8	Education (Admin)	400	62410	Assistance Grant	Assistance to students undergoing medical evaluations.
9	Ministry of Health & Social Development	440	62410	Assistance Grant	BVI Nurses association, Council for Alcohol and Drug Abuse, BVI Red Cross, Keep the BVI Beautiful, Other qualifying Groups, BVI Diabetes Association, Home Care Basics, HIV/AIDS Foundation (BVI) Ltd, Family Support network.
10	Ministry of Health & Social Development	440	62422	Specialist Medical Services	Covers cost of facilitating medical referrals overseas and includes \$50,000.00 for local referrals.
11	Ministry of Health & Social Development	440	62510	Special Needs Programme	Programme to assist widows, widowers and others in need of financial assistance. Programme to be administered by a special committee to be appointed by the Minister.
12	Ministry of Health & Social Development	440	62520	Legal Aid Programme	
13	Ministry of Health & Social Development	440	62970	Medical Dental Council	Legal assistance for persons charged with crimes, unable to fund their own defense.
14	Social Development Department	500	62410	Assistance Grant	Includes public assistance programme and burial of indigents.

2013					
No.	Department/Ministry	Head	Subhead	Name of Subhead	Purpose
1	House of Assembly	1101	572299	Other Individual and Family Assistance Grants	
2	Department of Disaster Management	2112	572199	Other Organization Assistance Grants	
3	Premier's Office	2220	572110	Sporting Organizations	
	Premier's Office	2220	572130	Civic/Social Organization	
	Premier's Office	2220	572199	Other Organization Assistance Grants	
	Premier's Office	2220	572299	Other Individual Assistance Grants	
4	Ministry of Natural Resources & Labour	2436	561110	Farmer's/Fishermen's Assistance	Provision for assistance to farmers and fishermen through small grants.
5	Agriculture	2437	561110	Farmer's/Fishermen's Assistance	
6	Ministry of Education & Culture	2543	572110	Sporting Organizations	
	Ministry of Education & Culture	2543	572120	Religious Organizations	
	Ministry of Education & Culture	2543	572130	Civic/Social Organization	
	Ministry of Education & Culture	2543	572140	Education Organizations	
	Ministry of Education & Culture	2543	572199	Other Organization Assistance Grants	
	Ministry of Education & Culture	2543	572210	Scholarships - Domestic	
	Ministry of Education & Culture	2543	572220	Scholarships - Foreign	
	Ministry of Education & Culture	2543	572250	Other individual & Family Assistance Grants	
	Ministry of Education & Culture	2543	572150	Grants to Sir Rupert Briercliffe	
	Ministry of Education & Culture	2543	572250	Other individual & Family Assistance Grants	
	Ministry of Education & Culture - Youth Employment Register	2543	572299	Other individual & Family Assistance Grants	
	Ministry of Education & Culture - Emerging Fellow Award	2543	572299	Other individual & Family Assistance Grants	
	Ministry of Education & Culture - Special Needs Programme	2543	572299	Other individual & Family Assistance Grants	

**2013**

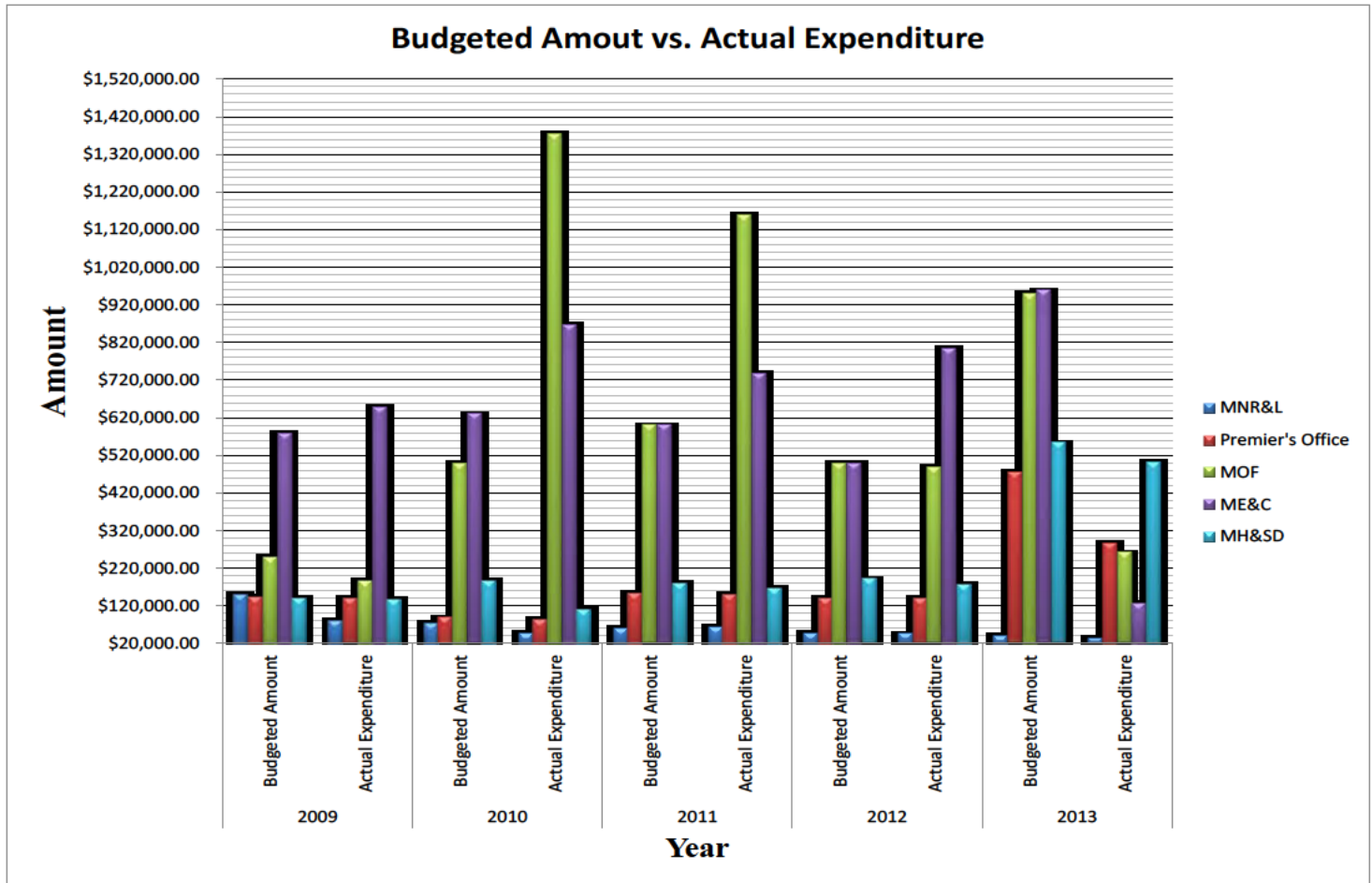
No.	Department/Ministry	Head	Subhead	Name of Subhead	Purpose
7	Department of Youth Affairs and Sports - Youth Development Activities	2544	572110	Sporting Organizations	
	Department of Youth Affairs and Sports - Youth Development Activities	2544	572130	Civic/Social Organization	
	Department of Youth Affairs and Sports - Sport Services	2544	572110	Sporting Organization	
	Department of Youth Affairs and Sports - Sport Services	2544	572140	Education Organization	
	Department of Youth Affairs and Sports - Sport Services	2544	572199	Other organization assistance grant	
8	Department of Culture-Cultural Activities	2547	572199	Other organization assistance grant	
9	Prison	2551	561170	Prisoner's Assistance	
10	Ministry of Health & Social Development	2652	561140	Special needs assistance	
	Ministry of Health & Social Development	2652	561150	Legal Aid Assistance	
	Ministry of Health & Social Development	2652	561199	Other Social Assisatnce	
	Ministry of Health & Social Development	2652	572130	Civic/Social Organization	
	Ministry of Health & Social Development	2652	572230	Medical Assistance - Domestic	
	Ministry of Health & Social Development	2652	572240	Medical Assistance - Foreign	
11	Social Development	2655	572299	Other individual & Family Assistance Grants	
	Social Development	2655	561120	Temporary housing assistance	
	Social Development	2655	561130	Foster Care Assistance	
	Social Development	2655	561140	Special needs assistance	
	Social Development	2655	561150	Legal Aid Assistance	
	Social Development	2655	561160	Domestic Care Assisatnce	
	Social Development	2655	561199	Other Social Assisatnce	
	Social Development	2655	572230	Medical assistance - domestic	
	Social Development	2655	572240	Medical assistance - foreign	
	Social Development	2655	572299	Other individual and family assistance	
	Social Development	2655	572120	Religious Organizations	
	Social Development	2655	572130	Civic/Social Organization	

2013					
No.	Department/Ministry	Head	Subhead	Name of Subhead	Purpose
12	Ministry of Finance	4200	561170	Prisoner's Welfare Assistance	
	Ministry of Finance	4200	561199	Other Social Assisatnce	
	Ministry of Finance	4200	572110	Sporting Organizations	
	Ministry of Finance	4200	572120	Religious Organizations	
	Ministry of Finance	4200	572130	Civic/Social Organization	
	Ministry of Finance	4200	572140	Education Organizations	
	Ministry of Finance	4200	572199	Other Organization Assistance	
	Ministry of Finance	4200	572210	Scholarship - Domestic	
	Ministry of Finance	4200	572220	Scholarship - Foreign	
	Ministry of Finance	4200	572230	Medical Assistance - Domestic	
	Ministry of Finance	4200	572240	Medical Assistance - Foreign	
	Ministry of Finance	4200	572250	Other individual/Family Assistance	

## **APPENDIX II**



**Figure 1: Government of the Virgin Islands Budget Allotment compared to Actual Expenditure**



**Table 1: Government of the Virgin Islands Budgeted Amount versus Actual Expenditure**

Year	2009		2010		2011		2012		2013	
Ministry	Budgeted Amount	Actual Expenditure	Budgeted Amount	Actual Expenditure	Budgeted Amount	Actual Expenditure	Budgeted Amount	Actual Expenditure	Budgeted Amount	Actual Expenditure
MNR&L	\$ 150,000.00	\$ 81,085.00	\$ 75,000.00	\$ 47,618.78	\$ 61,700.00	\$ 64,915.00	\$ 48,600.00	\$ 46,126.44	\$ 40,000.00	\$ 33,250.00
Premier's Office	\$ 144,000.00	\$ 139,466.00	\$ 89,300.00	\$ 84,825.00	\$ 154,800.00	\$ 150,695.97	\$141,800.00	\$ 139,466.00	\$475,000.00	\$287,804.00
MOF	\$ 250,000.00	\$ 186,747.28	\$500,000.00	\$1,374,747.52	\$ 600,000.00	\$1,160,010.97	\$500,000.00	\$ 488,099.29	\$950,000.00	\$261,805.60
ME&C	\$ 580,000.00	\$ 648,673.26	\$630,000.00	\$ 866,936.79	\$ 600,000.00	\$ 738,584.00	\$500,000.00	\$ 804,841.60	\$959,500.00	\$127,856.99
MH&SD	\$ 141,400.00	\$ 137,000.00	\$188,100.00	\$ 110,732.70	\$ 181,600.00	\$ 168,400.00	\$192,100.00	\$ 178,400.00	\$553,600.00	\$501,856.54

*Note: Please note that the amounts stated and depicted in Figure 1 and Table 1 for the Ministry of Finance (MOF) budgeted amount and actual expenditure represents amounts for assistance grants and special projects to be undertaken by the Minister of Finance.*

## **APPENDIX III**

**Table 1: Summary of Students receiving Scholarships and Assistance Grants from the Ministry of Education**

Year	Sample Size	Number of Students Identified as having received scholarships and assistance grants	Annual Scholarship Amount	Assistance Received		Number of times assistance was received
2009	20	4	\$ 12,000.00	\$ 6,000.00	\$ 6,000.00	1
			\$ 17,000.00	\$ 5,000.00	\$ 5,000.00	1
			\$ 18,000.00	\$ 9,500.00	\$ 9,500.00	1
			\$ 18,000.00	\$ 3,000.00	\$ 3,000.00	1
2010	20	2	\$ 20,000.00	\$ 7,000.00	\$15,000.00	3
				\$ 4,000.00		
				\$ 4,000.00		
			\$ 18,000.00	\$ 4,000.00	\$ 4,000.00	1
2011	20	3	\$ 12,000.00	\$12,000.00	\$19,760.00	2
				\$ 7,760.00		
			\$ 27,000.00	\$ 5,000.00	\$ 5,000.00	1
2012	20	4	\$ 27,000.00	\$ 3,000.00	\$ 3,000.00	1
			\$ 18,000.00	\$ 6,000.00	\$ 6,000.00	1
			\$ 18,000.00	\$ 9,500.00	\$ 9,500.00	1
			\$ 22,514.78	\$ 6,000.00	\$ 6,000.00	1
2013	20	4	\$ 18,000.00	\$ 7,000.00	\$ 7,780.11	2
				\$ 780.11		
			\$ 18,000.00	\$ 3,000.00	\$12,000.00	2
				\$ 9,000.00		
			\$ 18,000.00	\$ 5,000.00	\$14,000.00	2
				\$ 9,000.00		
\$ 18,000.00	\$ 3,500.00	\$ 7,000.00	2			
	\$ 3,500.00					
	<b>100</b>	<b>17</b>				

**Table 2: Summary of funds for students who received funds from both Training Division's Student Leave and MEC Assistance Grants Programme**

**Sample Size: 20**

**Occurrences: 2**

**Student #1: Training Division's Study Leave Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
8/10/2009	8/13/2009	\$ 13,711.00
12/7/2009	12/9/2009	\$ 13,626.00
12/14/2009	12/16/2009	\$ 640.00
8/12/2010	8/23/2010	\$ 12,634.37
8/12/2010	8/23/2010	\$ 65.00
12/8/2010	1/6/2011	\$ 11,737.13
12/8/2010	1/6/2011	\$ 65.00
12/23/2010	1/19/2011	\$ 1,265.41
12/23/2010	1/19/2011	\$ 45.00
7/21/2011	7/27/2011	\$ 20,739.57
12/9/2011	12/23/2011	\$ 25,256.40
12/9/2011	12/23/2011	\$ 70.00

**MEC - Assistance Grants Programme**

8/11/2009	8/12/2009	\$ 5,000.00
8/25/2011	8/30/2011	\$ 3,500.00

**Student #2: Training Division's Study Leave Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
8/10/2009	8/13/2009	\$ 17,175.00
12/14/2009	12/16/2009	\$ 18,175.00
7/14/2010	7/29/2010	\$ 14,925.00
7/27/2010	8/10/2010	\$ 500.00
12/1/2010	12/3/2010	\$ 18,550.00
8/26/2011	8/31/2011	\$ 4,925.00
11/18/2011	12/12/2011	\$ 8,050.00
8/2/2012	8/9/2012	\$ 17,420.32
12/6/2012	12/11/2012	\$ 20,990.65

**MEC - Assistance Grants Programme**

5/1/2012	5/2/2012	\$ 4,500.00
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**Table 3: Summary of funds for students who received funds from both Training Division's Student Leave and MEC Graduate Scholarship Programme**

**Sample Size: 20**

**Student #1: Training Expenses**

G/L	Create	Funds Received
7/17/2009	7/21/2009	\$ 20,260.00
12/14/2009	12/16/2009	\$ 22,260.00
7/14/2010	7/29/2010	\$ 20,509.00
12/1/2010	12/3/2010	\$ 23,245.00
8/29/2011	8/31/2011	\$ 21,312.00
12/11/2012	12/17/2012	\$ 17,630.00

**MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
9/6/2012	9/6/2012	\$ 6,000.00

**Total funds received from BVI Government \$**

**131,216.00**

**Student #2: Training Expenses**

G/L	Create	Funds Received
9/18/2009	9/18/2009	\$ 13,183.16
12/14/2009	12/16/2009	\$ 10,977.00
7/27/2010	8/10/2010	\$ 12,375.00
12/1/2010	12/3/2010	\$ 14,855.00

**Graduate Scholarship Programme**

G/L	Create	Funds Received
3/20/2009	4/7/2009	\$ 25,000.00

**Total funds received from BVI Government \$ 76,390.16**

**Table 4: Summary – Funds received by students from both the Ministry of Education’s Assistance Grants Programme and Graduate Scholarship Programme**

**Sample Size: 20**

**Occurrences identified: 8**

**Student #1: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
2/3/2009	2/5/2009	\$ 15,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
1/19/2010	1/26/2010	\$ 25,000.00
10/21/2010	10/27/2010	\$ 12,500.00

**Total funds received from BVI Government \$52,500.00**

**Student #2: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
5/27/2009	6/8/2009	\$ 15,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
12/15/2009	12/16/2009	\$ 5,000.00
6/11/2010	6/15/2010	\$ 10,000.00
12/23/2010	12/23/2010	\$ 15,000.00
7/26/2011	7/27/2011	\$ 9,000.00
3/13/2012	3/29/2012	\$ 6,000.00

**Total funds received from BVI Government \$ 112,500.00**

**Student #3: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
6/30/2009	7/7/2009	\$ 15,000.00
1/19/2010	1/26/2010	\$ 7,000.00
6/1/2010	6/3/2010	\$ 15,000.00
7/21/2011	7/21/2011	\$ 15,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
8/12/2010	8/12/2010	\$ 8,800.00
10/26/2010	10/27/2010	\$ 6,200.00

**Total funds received from BVI Government \$67,000.00**

**Student #4: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
	1/14/2010	\$15,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
6/30/2009	7/7/2009	\$ 3,500.00
9/21/2010	9/23/2010	\$15,000.00
6/11/2012	6/12/2012	\$ 6,000.00

**Total funds received from BVI Government \$39,500.00**

**Student #5: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
6/1/2010	6/3/2010	\$15,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
4/15/2010	4/20/2010	\$10,000.00
5/31/2010	5/31/2010	\$ 6,100.00
8/15/2011	8/15/2011	\$16,000.00

**Total funds received from BVI Government \$47,100.00**

**Student #6: MEC - Graduate Scholarship Programme**

G/L	Create	Funds Received
7/22/2010	7/29/2010	\$ 20,000.00

**MEC - Assistance Grants Programme**

G/L	Create	Funds Received
12/23/2010	12/23/2010	\$ 7,700.00
4/13/2011	4/21/2011	\$ 2,500.00
5/9/2011	5/23/2011	\$ 2,500.00
8/2/2012	8/2/2012	\$ 7,000.00

**Total funds received from BVI Government \$ 39,700.00**

**Student #7: MEC - Graduate Scholarship Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
7/22/2010	7/29/2010	\$13,000.00
4/13/2011	4/21/2011	\$10,000.00

**MEC - Assistance Grants Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
2/9/2009	2/10/2009	\$ 12,577.00
6/16/2009	6/17/2009	\$17,000.00
1/19/2010	1/26/2010	\$ 7,000.00
10/24/2011	10/27/2011	\$ 6,000.00

**Total funds received from BVI Government - \$ 65,577.00**

**Student #8: MEC - Graduate Scholarship Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
7/27/2012	7/31/2012	\$6,000.00

**MEC - Assistance Grants Programme**

<b>G/L</b>	<b>Create</b>	<b>Funds Received</b>
7/21/2011	7/21/2011	15,000.00

**Total funds received from BVI Government - \$ 21,000.00**



## **APPENDIX IV**

**Table 1: Requests for Assistance outlining the purpose of the assistance, the supporting documentation submitted and the requested and approved amount**

Purpose of Assistance	Amount requested	Supporting documentation submitted to substantiate request	Amount Approved
Assistance in surveying parcel [REDACTED]	\$ 4,085.00	Letter and invoice from a surveyor	\$ 4,085.00
Financial assistance to purchase equipment for current fishing	\$ 29,330.65	Letter and breakdown of cost from applicant	\$ 5,000.00
Assistance with re-purchase of engine for fishing boat	\$ 15,525.00	letter and quotation from supplier	\$ 10,000.00
Financial assistance for fishing vessel equipment	\$ 29,330.65	Letter and breakdown of cost from applicant	\$ 5,000.00
Financial assistance for fishing vessel equipment, engine and navigation equipment	\$ 20,000.00	Letter from applicant	\$ 8,000.00
Assistance in land surveying	\$ 7,050.00	letter and quotation from supplier	\$ 4,000.00
Assistance in constructing pig, poultry and goat pen	\$ 30,676.00	Letter and breakdown of cost from applicant	\$ 3,500.00
Assistance in upgrading poultry pen and slaughter house	None stated	Letter from applicant	\$ 3,000.00
financial assistance to purchase fishing supplies	\$ 25,000.00	Letter from applicant	\$ 3,000.00
assistance in purchasing an engine for fishing purposes for [REDACTED]	\$ 3,000.00	bill of sale between seller and buyers	\$ 3,000.00
financial assistance	no amount stated	letter from applicant requesting assistance with meals as a legal matter continues in the Court	
financial assistance	\$ 6,283.50	letter from applicant to assist with the cost of burying her grandson	\$ 5,000.00
financial assistance for annual fisherman tournament	no amount stated	letter from the Conservation and Fisheries Department and proposal for the event	\$ 2,000.00
mother of the year award	\$ 5,000.00	annual mother of the year award given by the Premier	\$ 5,000.00
financial assistance	\$ 38,500.00	letter addressed to the BVI Tourist Board	
financial donation	no amount stated	financial assistance for Christmas Tree Programme from [REDACTED] Hospital Services	\$ 3,000.00
financial assistance	no amount stated	letter indicating financial hardship and repairs to be made to her home	
Medical Assistance	\$ 10,000.00	letter from applicant seeking assistance to purchase a new prosthetic leg	

Purpose of Assistance	Amount requested	Supporting documentation submitted to substantiate request	Amount Approved
financial assistance/sporting assistance	\$ 8,770.00	letter and proposal from committee	\$ 2,000.00
financial assistance	seeking to raise \$5000 but any amount will be appreciated	letter from the BVI coordinator for the [REDACTED]	\$ 1,000.00
funeral grant		file not reviewed	
financial assistance for festival		file not reviewed	
financial assistance for [REDACTED]		file not reviewed	\$ 18,000.00
additional assistance		file not reviewed	\$ 50,000.00
contribution [REDACTED]		file not reviewed	\$ 5,000.00
sponsorship for [REDACTED]		file not reviewed	\$ 10,000.00
partial contribution to music festival		file not reviewed	\$ 100,000.00
3rd partial contribution to [REDACTED]		file not reviewed	\$ 75,000.00
final contribution - [REDACTED]		file not reviewed	\$ 75,000.00
financial assistance for [REDACTED]		file not reviewed	\$ 35,000.00
Educational certification programme	\$ 12,000.00	letter from applicant	\$ 10,000.00
		no letter found	\$ 15,000.00
		no letter found	\$ 9,500.00
		no letter found	\$ 24,000.00
educational	\$ 5,000.00	letter from applicant	\$ 5,000.00
educational	\$ 12,000.00	letter from applicant	\$ 9,500.00
educational	\$ 10,000.00	letter from applicant	\$ 10,000.00
educational	\$ 3,505.55	letter from applicant	\$ 3,500.00
sporting event	\$ 10,000.00	letter from applicant	\$ 9,000.00
educational	\$ 43,000.00	letter from applicant with acceptance letter and estimated expenses	\$ 9,500.00

## **APPENDIX V**

**Table 1: Comparison of Ministries' Mission with Budget Notes for the Assistance Grants Programmes**

Ministry	Mission based on Budget Estimates	2009 Notes to Budget Estimates/Purpose of Assistance Grants Subhead
Premier's Office	<p>To serve as a focal point for coordinating Government's activities through the Ministries and Departments, implementing cross-sectoral policies and programmes and promoting the sustainable development of the Territory to ensure a well-informed, prosperous, cohesive and stable Virgin Islands.</p> <p>The principal function of the Premier's Office is to coordinate cross-sectoral policies and programmes of the Government for the Sustainable Development of the Territory.</p>	Covers cost of miscellaneous grants to local organizations, committees and industries. Includes \$25,000 for grants to practitioners in the fields of publishing, media production and/or communication.
Ministry of Finance and Economic Development	<p>To promote leadership in the development and implementation of an overall economic and fiscal strategy aimed at promoting financial and economic stability, growth and development of the British Virgin Islands.</p> <p>The principal function of the Ministry of Finance is the administration and management of the Territory's financial resources and all activities thereto.</p>	No assistance grants subhead, however subhead 880-60347 was used to issue payments for assistances of various purposes. The notes in the Budget Estimates states that the subhead is to be used to facilitate the implementation of projects approved only by the Premier/Minister of Finance.
Ministry of Natural Resources and Labour	<p>To effectively manage and administer the Natural Resources of the Territory in a manner that ensures long term sustainability and ensure that the supply of labour is commensurate with the level of development in all sectors of the economy under working conditions which preserve their health, safety and welfare.</p> <p>The principal function of the Ministry of Natural Resources and Labour is to formulate plans and policies in the field of Natural Resources and Labour to execute them.</p>	Farmers'/Fishermen's Assistance

<b>Ministry</b>	<b>Mission based on Budget Estimates</b>	<b>2009 Notes to Budget Estimates/Purpose of Assistance Grants Subhead</b>
Ministry of Health and Social Development	<p>To provide leadership that promotes health, social well-being and a safe environment as positive resources for living and sustainable development.</p> <p>The principal function of the Ministry of Health and Social Development is to formulate policies relevant to the fields of health, social welfare, and rehabilitation services and to coordinate the functions of its departments.</p>	<p>To provide assistance to the various organizations of various amounts: BVI Nurses Association, Council for Alcohol and Drug Abuse (CADA), BVI Red Cross, Keep the BVI Beautiful, Other Qualifying Groups, BVI Diabetes Association, Home Care Basics, HIV/AIDS Foundation (BVI) Ltd, Family Support Network.</p>
Ministry of Education and Culture	<p>To ensure provision and delivery of high quality services to the people of the BVI via recurrent and new capital projects, programmes, policies, financing and necessary legislation in the disparate areas of Education, Culture, Library Services, Museums, Archives and Sports.</p>	<p>Sports, education, youth, prison, ecclesiastical, Cadet Corps and cultural initiatives to be approved by the Minister of Education and Culture. Provision includes \$250,000 for the VI Neighbourhood Partnership Program.</p> <p>Miscellaneous grants to organizations and committees and scholarship grants.</p> <p>Covers assistance to students in obtaining their Masters Degrees and PhD's.</p>